

# SERVE In Solidarity Ireland

Northern Ireland · Charity number 100037

## Details

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**Status** Received

**Registered** 2014-04-28

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Website** [www.serve.ie](http://www.serve.ie)

## Activities

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**Purposes:** The charity is established to relieve poverty of children, young people and women in developing countries throughout the world by associating the statutory authorities, voluntary organisations and the inhabitants in a common effort to relieve human suffering and distress, advance education, promote the preservation of good health and promote the benefit of the beneficiaries with the object of improving the conditions of life for the said beneficiaries and in particular; a) to provide or make arrangements for the provision and co-ordination of volunteers from Northern Ireland to support the work of the Charity b) to advance public education in issues connected with poverty and raise awareness of the needs and experiences of the beneficiaries in the area of benefit

**What the charity does:** The prevention or relief of poverty, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity

**How the charity works:** Grant making, Human rights/equality, Overseas aid/famine relief, Volunteer development

**Who the charity helps:** Children (5-13 year olds), Hiv/aids, Overseas/developing countries, Physical disabilities, Volunteers, Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£25,584	£51,289	£0	0

## Trustees

Name	Role	Appointed
Diarmaid Ua Bruadair		
Gerard O'connor		
Leanne Kelly		
Noel Kehoe		
Ronan Cunningham		

**SERVE In Solidarity Ireland**

Northern Ireland - Charity number 100037

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# Accounts

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**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**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2025**

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**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**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.

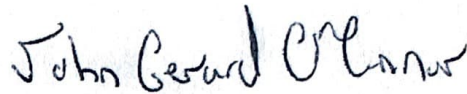
The financial environment for charities in the North of Ireland remains challenging. Income declined during the year, reflecting broader pressures on voluntary giving. However, SERVE NI continues to steward its resources prudently, maintaining a strong reserves position and ensuring that funds raised 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**

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

### **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

## **SERVE IN SOLIDARITY IRELAND**

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

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

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**

## SERVE IN SOLIDARITY IRELAND

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

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

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)
		205,590	231,295
<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>		-	-
		205,590	231,295
<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
	5,584	20,000	25,584	15,368	20,000	35,368

**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
	1,264	50,025	51,289	1,342	28,607	29,949

**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/>
	<hr/>	<hr/>

**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>

**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.

**SERVE In Solidarity Ireland**

Northern Ireland - Charity number 100037

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# Accounts

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**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

( 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**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

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**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

**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>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 31<sup>ST</sup> JANUARY 2024**

**Africa's young people are energetic, smart, vibrant, creative and entrepreneurial with a readiness to solve the challenges faced by Africa. With the right tools, education resources and encouragement, these young people represent a living solution to the daunting challenges faced by the Africa continent from hunger and unemployment to climate change and poor sanitation.**

**Both the SERVE "Skills for Youth Resilience" and "Digital VET for Young Africans (D-VETYA)" programmes deliver the right tools, education, resources and encouragement to support young people in Zimbabwe, Mozambique and Zambia to forge brighter futures where they achieve economic and emotional resilience and contribute creatively to their local communities. Between 2021-2023, the Irish Aid funded 'Skills for Youth Resilience' programme has supported 5,977 young people acquire skills, micro-credit, enterprise kits, mentorship and the confidence to move towards employment and income generation. The D-VETYA programme ambitiously aims to open digital access to over 7,500 disadvantaged young people to Young Africa's (YA) eLearning Platform; and also, to develop and rollout a Digital Postgraduate Service Toolkit.**

**The Directors clearly outline under objective two in the review of the activities of the charity in the attached report a summary of the impressive outputs and outcomes achieved in Year 3 of the SYRP and Year 1 of the D-VETYA programmes.**

**SERVE also during 2023 supported other impactful development projects in Zambia, India, Philippines, Ethiopia and South Africa and a humanitarian intervention in Syria.**

**I am happy to report that post the pandemic- that in 2023 SERVE skilfully implemented international volunteer programmes to India, Zambia and Mozambique. I was delighted to attend the evaluation conference in Galway and to listen to the positive experiences shared by the assigned volunteers. The SERVE Think Global Act Local creatively engaged forty-six young people in an impressively delivered twelve-month global citizenship initiative.**

**The fundraising climate remains daunting in Ireland for many charities and SERVE were not immune to such challenges. The £35,368 raised by SERVE in the North of Ireland during 2023 plays an important role in helping SERVE to achieve its objectives. The Directors offer a comprehensive report with accompanying financial statements that offers oversight and analysis of the achievements and challenges faced by SERVE during 2023.**

**2023 represented the fifteenth year of operations for SERVE in the north of Ireland. The SERVE NI Board and the SERVE volunteer base are an important component in the SERVE family.**

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**CHAIRPERSON'S STATEMENT  
FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024**

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 team. I would like to express sincere gratitude to those who have contributed financially to the work of SERVE during 2023.

I would like to thank the SERVE alumni. I am very appreciative of their financial and human generosity. I would like to thank our international partners and especially Young Africa. Both SERVE and Young Africa celebrated threshold birthdays during 2023.

In reading the various reports and external evaluations furnished during 2023 and celebrating the stories of change forged by the SERVE programmes I am particularly struck by the impact created by the empowerment of women in the projects in the countries where SERVE works. When women are empowered, they empower communities and nations.

I am delighted with SERVE'S new Strategic Plan 2024-2027. It is ambitious and focused. It is worth supporting, Thank you to all who help shape our strategy for the years ahead.

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



## SERVE IN SOLIDARITY IRELAND

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### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024

The directors present their report and the financial statements for the year ended 31<sup>st</sup> January 2024.

#### 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 2024

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 2023.

#### *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 2023.

## SERVE IN SOLIDARITY IRELAND

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### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024

#### *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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**DIRECTOR'S REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024**

- 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 December 2023.

*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>, 2024. 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.

## **SERVE IN SOLIDARITY IRELAND**

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### **DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024**

#### **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 2024

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

The Directors set six main objectives for 2023:

1. To successfully implement Year Three of the SERVE SYRP programme in Mozambique and Zimbabwe and to seek Irish Aid funding for a further there to five-year period.
2. To successfully implement the EU funded Digital Vocational Education Technical programme in Zimbabwe, Mozambique, Zambia and Namibia.
3. To seek funding for a newly designed SERVE approach to global citizenship education.
4. To prioritize strategy towards achieving sustainability.
5. To proactively engage the SERVE alumni in celebrating the SERVE 20<sup>th</sup> anniversary.
6. To develop a new SERVE Strategic Plan for the period 2024-2028.

The progress made in 2023 in respect of the key objectives is detailed as follows:

**Objective 1: To successfully implement Year Three of the SERVE SYRP programme in Mozambique and Zimbabwe and to seek Irish Aid funding for a further there to five-year period.**

The Directors report outlines the results for the period July 1<sup>st</sup>, 2023, to June 30<sup>th</sup>, 2024 representing Year 3 of 3 of the Irish Aid funded Skills for Youth Resilience Programme (SYRP) 2021-2024. While the SERVE In Solidarity year-end is January 31<sup>st</sup>, the third year of the Irish Aid funded programme began in July 2023 and continued until June 2024. €280,000 was received from Irish Aid in support of this programme. The funds were received from Irish Aid on August 3<sup>rd</sup>, 2023.

The Programme is being implemented with Young Africa Zimbabwe (YAZ) in the peri-urban communities of Chitungwiza and Epworth; 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, with a role of overseeing all affiliates and improving and expanding the YA model). The project components are focused on (i) Skills for Economic Resilience; (ii) Skills for Emotional Resilience; (iii) Organisational Resilience.

## SERVE IN SOLIDARITY IRELAND

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### THE DIRECTORS' REPORT CONTINUED FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024

The development outputs achieved in Year 3 of this three-year programme (July 2023 to June 2024) include:

- 3,104 young people completing skills training for employment and life skills training.
- 219 young people awarded scholarships.
- 116 young people from Mount Darwin in Zimbabwe's Mashonaland Province completed skills training through YA Outreach programme.
- 62 micro-credit grants and graduate kits disbursed to students.
- 66 students completing the Entrepreneurship Bootcamp at the Young Africa Youth Entrepreneurship Hub.
- 5 Capacity building initiatives at Young Africa centres.
- 1 curriculum development initiative focused on greening of course modules.
- 18 pivotal staff retained and funded.
- 2 internal audit processes completed.
- 12 international volunteers assigned.

The following development outcomes were achieved:

- 57% of graduates are engaged in economic activity.
- 49% of graduates in Zimbabwe have a regular income.
- 100% of graduates in Mozambique have a regular income.
- 38% of graduates are managing to save money.
- 78% of students reporting an improvement in their core technical skills.
- 85% of students reporting improved life skills knowledge.
- YA staff reporting satisfaction arising from participation in capacity building initiatives.
- Franchise model generating income to cover 74% of core costs.

On March 22<sup>nd</sup>, 2024, Irish Aid informed SERVE that its 'Skills for Youth Resilience Programme'(SYRP) application was successful, and SERVE will receive €300,000 per years 2024, 2025, 2026.

## **SERVE IN SOLIDARITY IRELAND**

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### **THE DIRECTORS' REPORT CONTINUED FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024**

**Objective 2: To successfully implement the EU funded Digital Vocational Education Technical programme in Zimbabwe, Mozambique, Zambia and Namibia.**

This ambitious programme coordinated by SERVE began on January 1<sup>st</sup>, 2023, and is due to continue until December 2024. The project is being implemented by SERVE and Young Africa (YA). The partnership approach to implementation involves SERVE, YA International Netherlands, YA International Africa Hub Trust (Zimbabwe), YA Zimbabwe, YA Mozambique, YA Zambia, YA Namibia. YA provide holistic and accredited Technical Vocational Education Training (TVET) to marginalised youth through 6–12-month training courses in 46 disciplines, life skills, entrepreneurship and ICT. The Digital Vet for Young Africans (D-VETYA) programme has five constituent parts: (1) Coordinating and Management; (2) Development of the YA eLearning Platform; (3) Development of the YA Postgraduate Service Toolbox; (4) Improvement of the YA Monitoring Evaluation and Learning System; (5) Impact and Dissemination.

SERVE received €159,890 (40%) from the European Education and Culture Executive Agency (EACEA) to initiate the project. A detailed mid-term report was prepared by November 2023. 100% of the required project deliverables were completed by November 2023, and 83% of the predicted milestones completed. Significant progress has been made on the development of the Young Africa eLearning Platform and the improvement of the YA MEL System, with technical work led by Spur Technologies in Uganda. Work on the Post Graduate Support is Toolkit slightly behind schedule, as the recruitment process of the technical development work took longer than expected. With the approval of the European Education and Culture Executive Agency (EACEA), the delivery dates of some deliverables and project milestones were adjusted.

This project on completion will offer enhanced access to TVET opportunities for more than 7,500 disadvantaged youth across Southern and Eastern Africa. SERVE received from the EU the second instalment of €159,890 (40%) in support of this project on March 14<sup>th</sup>, 2024.

**Objective 3: To develop a refocused approach to global citizenship education.**

After a gap period of three years SERVE returned to implementing high quality international volunteer programmes assigning volunteers to Mozambique, India and Zambia. Twenty-seven volunteers and seven leaders were assigned to the three countries.

## SERVE IN SOLIDARITY IRELAND

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### THE DIRECTORS' REPORT CONTINUED

SERVE was also successful in an application to Irish Aid for funding for SERVE'S Think Global Act Local (TGAL) global citizenship education programme. SERVE received €27,182 from Irish Aid on May 25<sup>th</sup>, 2023.

The following activities were implemented: (1) 3 full-day in person global citizenship workshops, focusing on (a) Introduction to the Sustainable Development Goals (SDG's); (b) Inequality and Social Change and Climate Action'; (c) Ethical Volunteering/Solidarity & Comhlamb's COGP values; (2) 4 online guest speaker/ guest facilitator sessions involving speakers from Zimbabwe, Zambia and Ireland; (3) Educational visits to the Scala SDG Youth Village; (4) Setting-up of an education Padlet for the TGAL programme including materials on (a) Intercultural competence; (b) Impact of Volunteering Overseas on Volunteers; (c) Women Peace and Security; (d) Climate Justice; (e) Resilience as a Global Citizen; (5) North-South Exchange Event-held in July 2023 involving SERVE, the Association for People with Disabilities from India; and partners from Zambia and Mozambique and TGAL participants; (6) Community Action Project focused on Collective Action through Artistic Expression Activity; (7) Residential Debrief weekend held in Galway.

46 participants were directly involved in the global citizenship programme and 710 people indirectly involved. 90% of participants were retained in the programme over the twelve months; TGAL participants demonstrated increased levels of knowledge about Global Citizenship (GC) issues, improved attitudes towards GC issues and practical actions towards GC over a 12-month period; and participants recorded an improved knowledge of 'Collective Action through Artistic Expression' through a workshop and creation of GCE murals.

SERVE reported to Irish Aid on this GCE grant on May 13<sup>th</sup>, 2024, and returned €5,520 representing an underspend in the implementation of the programme.

**Objective 4: To prioritize strategy towards achieving sustainability.**

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

	31/01/24	31/01/23
Total Income (£)	35,368	26,548
Total Restricted Income (£)	20,000	21,505
Total Unrestricted Income (£)	15,368	5,043
Grant Income (£)	000	000
Voluntary Income (£)	35,368	26,548
From the Irish Public (£)	35,368	26,548
Unrestricted Reserves (£)	98,606	84,580

## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED

**Objective 5:** To proactively engage the SERVE alumni in celebrating the SERVE 20<sup>th</sup> anniversary.

The SERVE 20<sup>TH</sup> celebrations were formally celebrated in November 2023 with a joyous occasion held in Cork city. The celebrations included international partners who travelled from Zambia and Zimbabwe. Young Africa International also reached a threshold celebratory age celebrating 25 years in 2023. SERVE was represented at celebratory events in the Netherlands. The 20<sup>th</sup> celebrations presented SERVE with an opportunity to reconnect with its alumni and to plan for the years ahead.

**Objective 6:** To develop a new SERVE Strategic Plan for the period 2024-2028.

SERVE dedicated 2023 to advancing a new Strategic Plan. An external consultant was engaged who worked with staff, board members, volunteers, partners and alumni. The plan was finalized and agreed in the fourth quarter of 2023. The plan documents (a) Highlights from SERVE performance in recent years; (b) How SERVE works; (c) Our Strategic Focus 2024-2028; (d) Strategic Outcomes; (e) Our commitment to sound governance and compliance. The plan outlines SERVE's Theory of change and is focused on five outcomes: (1) Preparing young people for employment and credit; (2) Increasing accessibility to livelihood opportunities for young people; (3) Supporting our partners to champion new innovative approaches; (4) Supporting young people in Ireland to critically engage with global development issues; (5) Strengthening SERVE's capacity to deliver high quality programmes.

#### 4. OPERATIONAL SUMMARY

##### *Development Programme*

Expenditure on development programmes amounted to £28,587 (2023 £Nil). Grants were allocated to the Association of People with Disabilities (APD), Bangalore, India £3292; Cebu Development, Philippines, £20,000; Tsholofelo Skills Development, South Africa £5,294.

##### *Volunteer Programme*

There were no costs incurred by SERVE NI in support of the international volunteering programme in 2023. Since 2003 SERVE has placed a total of 1,310 volunteers with partners in the developing world. The return of international volunteering programmes in 2023 is warmly welcomed by the SERVE board, international partners, the SERVE

## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED

alumni and programme participants. The 2023 volunteering projects were very positively evaluated at a return-volunteer conference weekend in Galway. The SERVE Think Global Act Local programme was implemented in conjunction with the international volunteering programme.

SERVE also funded 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 2023 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 £2,660 during 2024.

#### *Fundraising*

The directors will continue during 2024 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 22 which shows a surplus for the year amounting to £5,419 (2023 £24,366).

SERVE is a registered charity in the North of Ireland (XT 16752). SERVE Income in 2023 rose by 26% in the North of Ireland. This increase was helped by a legacy and development appeal income in support of the Philippines.

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

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### THE DIRECTORS' REPORT CONTINUED

#### *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 £231,295 (2022 £225,876) at the year-end January 31<sup>st</sup>,2024 on hold in the North of Ireland. There are three important factors relevant to an analysis of these reserves: (1) £98,606 represents a prudent unrestricted reserve balance; (2) There is £9,166 that relates to long school development in Haiti; (3) The remaining reserves of £123,523 is made up of £18,068 relating to the Philippines; £6,917 related to Thailand; £2,005 relating to Mozambique; £14,607 relating to South Africa, £1022 relating to Brazil and India £8,838; £9,579 relating to Zambia; Solidarity Fund £40,989, Zimbabwe £1,505, and Ukraine £20,000. There is a deficit in the Burkina Faso fund of £-7.

SERVE is 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 £98,606 (2022 £84,580) on 31<sup>st</sup> January 2024 represents a 16% 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 (2022 17 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.

## SERVE In SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT

#### 7. PLANS FOR FUTURE PERIODS

##### *Future Developments*

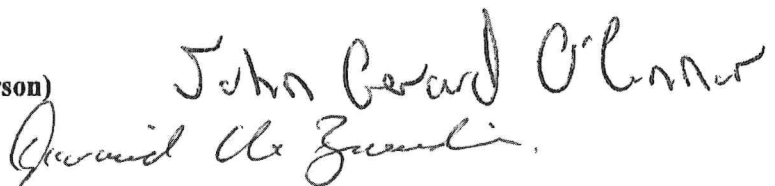
Securing and retaining reliable sources of funding remains the key challenge for SERVE over the next number of years. SERVE In Solidarity Ireland Programme Plan for 2024 is based on five key objectives:

1. To successfully implement Year 1 of the 3 Year Irish Aid funded 'Skills for Youth Resilience Programme' 2024-2026.
2. To successfully implement Year 2 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 strengthen SERVE's effectiveness, accountability and Youth-Focus ensuring the necessary skills, capabilities and quality programmes to deliver its strategy.

On behalf of the Board

John Gerard O'Connor (Chairperson)

Diarmaid Ua Bruadair

The image shows two handwritten signatures in black ink. The top signature is 'John Gerard O'Connor' and the bottom signature is 'Diarmaid Ua Bruadair'. Both signatures are written in a cursive, flowing style.

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

**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 2024. 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 February 2025

\_\_\_\_\_  
**DATE**

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

**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 2024 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 2024 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 2024**

**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.

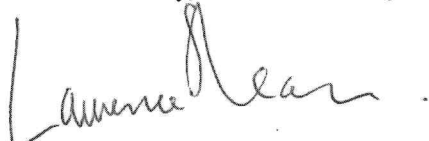
In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company 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 February 2025

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

**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 2024**

**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 2024**

**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 2024**

	NOTES	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	1	15,368	20,000	35,368	26,548
Income from investments	2	-	-	-	-
Income from charitable activities		-	-	-	-
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>15,368</b>	<b>20,000</b>	<b>35,368</b>	<b>26,548</b>
<b>EXPENDITURE ON:</b>					
Expenditure on raising funds	3	-	-	-	576
Expenditure on charitable activities	4	1,342	28,607	29,949	1,606
Other expenditure		-	-	-	-
Net gains/(losses) on investments		-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>1,342</b>	<b>28,607</b>	<b>29,949</b>	<b>2,182</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>14,026</b>	<b>(8,607)</b>	<b>5,419</b>	<b>24,366</b>
Transfers between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>14,026</b>	<b>(8,607)</b>	<b>5,419</b>	<b>24,366</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>TOTAL FUNDS BROUGHT FORWARD</b>	8	<b>84,580</b>	<b>141,296</b>	<b>225,876</b>	<b>201,510</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>98,606</b>	<b>132,689</b>	<b>231,295</b>	<b>225,876</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**

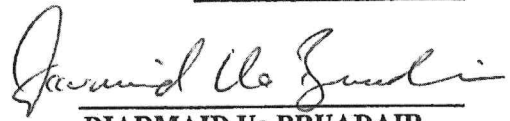
**The accompanying accounting policies and the notes form part of these financial statements**

**SERVE IN SOLIDARITY IRELAND**  
**BALANCE SHEET**  
**AS AT 31ST JANUARY 2024**

	NOTES	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	7	-	-
<b>CURRENT ASSETS</b>			
Debtors and prepayments		-	-
Cash at bank		233,323	226,824
Cash on deposit		-	-
Cash in hand		-	-
		233,323	226,824
<b>CURRENT LIABILITIES</b>			
Creditors and accruals		(2,028)	(948)
		231,295	225,876
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			
		231,295	225,876
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		-	-
<b>ACCRUALS AND DEFERRED INCOME</b>			
		231,295	225,876
<b>TOTAL NET ASSETS/(LIABILITIES)</b>			
		231,295	225,876
<b>REPRESENTED BY:</b>			
<b>UNRESTRICTED INCOME FUNDS</b>	10	98,606	84,580
<b>RESTRICTED INCOME FUNDS</b>	11	132,689	141,296
		231,295	225,876
		231,295	225,876

APPROVED BY THE DIRECTORS :

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

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

DATE 12th February 2025

DATE 12th February 2025

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 2024**

	NOTES	2024 £	2023 £
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>			
Cash generated from operations	7	6,499	24,366
Net cash inflow/(outflow) from operating activities		6,499	24,366
<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		-	-
Increase/(decrease) in cash and cash equivalents in the year		6,499	24,366
Cash and cash equivalents at the beginning of the year		226,824	202,458
Cash and cash equivalents at the end of the year		233,323	226,824
Relating to:			
Cash at bank and in hand		233,323	226,824

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 2024**

**1. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Development Appeal	-	20,000	20,000	-	21,505	21,505
Third World Groups	-	-	-	-	-	-
Solidarity Gifts	-	-	-	15	-	15
Donations	12,708	-	12,708	2,758	-	2,758
Volunteer Contributions	-	-	-	-	-	-
Flip Flop Friday	2,660	-	2,660	2,270	-	2,270
	15,368	20,000	35,368	5,043	21,505	26,548

**2. INCOME FROM INVESTMENTS**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	-	-	-
	-	-	-	-	-	-

**3. EXPENDITURE ON RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Promotional and fundraising costs	-	-	-	576	-	576
	-	-	-	576	-	576

**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Development projects	-	-	-	-	-	-
Development and Volunteering programmes - administration costs	-	-	-	-	-	-
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	-	-	-	-	-	-
Democratic Republic of Congo - Health Infrastructure	-	-	-	-	-	-
India - development projects	-	3,293	3,293	-	-	-
India - Association of People with Disabilities	-	-	-	-	-	-
Philippines - Capacity Building Programme	-	20,000	20,000	-	-	-
Zimbabwe - Young Africa Youth Skills Training	-	-	-	-	-	-
Mozambique- cyclone emergency response	-	-	-	-	-	-
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	198	-	198	490	-	490
IT and computer costs	-	-	-	50	-	50
Audit fees	1,080	-	1,080	1,020	-	1,020
Bank fees	64	20	84	46	-	46
	1,342	28,607	29,949	1,606	-	1,606

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

<b>5. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR</b>	<b>2024</b>	<b>2023</b>
<b>This is stated after charging/(crediting)</b>	<b>£</b>	<b>£</b>
Auditors remuneration	1,080	1,020
Depreciation	-	-
	<hr/> <hr/>	<hr/> <hr/>

<b>6. SALARY COSTS AND EMOLUMENTS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Total staff costs were as follows:		
Wages and salaries	-	-
Social security costs	-	-
Other pension costs	-	-
	<hr/> <hr/>	<hr/> <hr/>

**Trustees' remuneration and benefits**

There was no trustees' remuneration or other benefits for the year ended 31st January 2024. (2023: £Nil)

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st January 2024. (2023: £Nil)

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Operating Surplus/(Deficit) for the year	5,419	24,366
Depreciation	-	-
Movement in debtors	-	-
Movement in creditors	1,080	-
Gain on investments	-	-
(Profit)/Loss on disposal of Fixed Assets	-	-
Investment income	-	-
<b>Net cash inflow/(outflow) from operating activities</b>	<hr/> <hr/> <b>6,499</b>	<hr/> <hr/> <b>24,366</b>

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

**8. TANGIBLE FIXED ASSETS**

	Office Equipment £	Computer Equipment £	Motor Vehicles £	Total £
<b>COST</b>				
As at 1st February 2023	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31st January 2024	-	-	-	-
<b>DEPRECIATION</b>				
As at 1st February 2023	-	-	-	-
Charge for year	-	-	-	-
Eliminated on disposal	-	-	-	-
As at 31st January 2024	-	-	-	-
Net book value 2024	-	-	-	-
Net book value 2023	-	-	-	-

**9. FUND BALANCES**

	Opening Balance £	Income £	Expenditure £	Transfer Between Funds £	Closing Balance 2024 £	Closing Balance 2023 £
<b>Unrestricted funds</b>	84,580	15,368	(1,342)	-	98,606	84,580
<b>Restricted funds:</b>						
Solidarity Fund	40,989	-	-	-	40,989	40,989
Thailand Project	6,917	-	-	-	6,917	6,917
Brazil Project	1,022	-	-	-	1,022	1,022
Phillipines Appeal	18,088	20,000	(20,020)	-	18,068	18,088
India Project	12,131	-	(3,293)	-	8,838	12,131
Beira Project	981	-	-	-	981	981
Congo Project	-	-	-	-	-	-
South Africa Appeal	20,925	-	(5,294)	-	15,631	20,925
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
	141,296	20,000	(28,607)	-	132,689	141,296

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

<b>10. UNRESTRICTED INCOME FUNDS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance at 1st February 2023	84,580	81,719
Net incoming/(outgoing) resources for the year	14,026	2,861
Transfers between funds	-	-
	<hr/>	<hr/>
Balance at 31st January 2024	<u>98,606</u>	<u>84,580</u>

<b>11. RESTRICTED INCOME FUNDS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance at 1st February 2023	141,296	119,791
Net incoming/(outgoing) resources for the year	(8,607)	21,505
Transfers between funds	-	-
	<hr/>	<hr/>
Balance at 31st January 2024	<u>132,689</u>	<u>141,296</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.



**SERVE In Solidarity Ireland**

Northern Ireland - Charity number 100037

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# Annual report

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**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

( 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**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

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**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

**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>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 31<sup>ST</sup> JANUARY 2024**

Africa's young people are energetic, smart, vibrant, creative and entrepreneurial with a readiness to solve the challenges faced by Africa. With the right tools, education resources and encouragement, these young people represent a living solution to the daunting challenges faced by the Africa continent from hunger and unemployment to climate change and poor sanitation.

Both the SERVE "Skills for Youth Resilience" and "Digital VET for Young Africans (D-VETYA)" programmes deliver the right tools, education, resources and encouragement to support young people in Zimbabwe, Mozambique and Zambia to forge brighter futures where they achieve economic and emotional resilience and contribute creatively to their local communities. Between 2021-2023, the Irish Aid funded 'Skills for Youth Resilience' programme has supported 5,977 young people acquire skills, micro-credit, enterprise kits, mentorship and the confidence to move towards employment and income generation. The D-VETYA programme ambitiously aims to open digital access to over 7,500 disadvantaged young people to Young Africa's (YA) eLearning Platform; and also, to develop and rollout a Digital Postgraduate Service Toolkit.

The Directors clearly outline under objective two in the review of the activities of the charity in the attached report a summary of the impressive outputs and outcomes achieved in Year 3 of the SYRP and Year 1 of the D-VETYA programmes.

SERVE also during 2023 supported other impactful development projects in Zambia, India, Philippines, Ethiopia and South Africa and a humanitarian intervention in Syria.

I am happy to report that post the pandemic- that in 2023 SERVE skilfully implemented international volunteer programmes to India, Zambia and Mozambique. I was delighted to attend the evaluation conference in Galway and to listen to the positive experiences shared by the assigned volunteers. The SERVE Think Global Act Local creatively engaged forty-six young people in an impressively delivered twelve-month global citizenship initiative.

The fundraising climate remains daunting in Ireland for many charities and SERVE were not immune to such challenges. The £35,368 raised by SERVE in the North of Ireland during 2023 plays an important role in helping SERVE to achieve its objectives. The Directors offer a comprehensive report with accompanying financial statements that offers oversight and analysis of the achievements and challenges faced by SERVE during 2023.

2023 represented the fifteenth year of operations for SERVE in the north of Ireland. The SERVE NI Board and the SERVE volunteer base are an important component in the SERVE family.

**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 2024**

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 team. I would like to express sincere gratitude to those who have contributed financially to the work of SERVE during 2023.

I would like to thank the SERVE alumni. I am very appreciative of their financial and human generosity. I would like to thank our international partners and especially Young Africa. Both SERVE and Young Africa celebrated threshold birthdays during 2023.

In reading the various reports and external evaluations furnished during 2023 and celebrating the stories of change forged by the SERVE programmes I am particularly struck by the impact created by the empowerment of women in the projects in the countries where SERVE works. When women are empowered, they empower communities and nations.

I am delighted with SERVE'S new Strategic Plan 2024-2027. It is ambitious and focused. It is worth supporting, Thank you to all who help shape our strategy for the years ahead.

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



## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024

The directors present their report and the financial statements for the year ended 31<sup>st</sup> January 2024.

#### 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-

## SERVE IN SOLIDARITY IRELAND

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### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024

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 2023.

#### *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 2023.

## SERVE IN SOLIDARITY IRELAND

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### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024

#### *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

**SERVE IN SOLIDARITY IRELAND**

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**DIRECTOR'S REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024**

- 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 December 2023.

*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>, 2024. 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.

## **SERVE IN SOLIDARITY IRELAND**

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

### **DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024**

#### **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.

## SERVE IN SOLIDARITY IRELAND

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### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024

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

The Directors set six main objectives for 2023:

1. To successfully implement Year Three of the SERVE SYRP programme in Mozambique and Zimbabwe and to seek Irish Aid funding for a further there to five-year period.
2. To successfully implement the EU funded Digital Vocational Education Technical programme in Zimbabwe, Mozambique, Zambia and Namibia.
3. To seek funding for a newly designed SERVE approach to global citizenship education.
4. To prioritize strategy towards achieving sustainability.
5. To proactively engage the SERVE alumni in celebrating the SERVE 20<sup>th</sup> anniversary.
6. To develop a new SERVE Strategic Plan for the period 2024-2028.

The progress made in 2023 in respect of the key objectives is detailed as follows:

**Objective 1: To successfully implement Year Three of the SERVE SYRP programme in Mozambique and Zimbabwe and to seek Irish Aid funding for a further there to five-year period.**

The Directors report outlines the results for the period July 1<sup>st</sup>, 2023, to June 30<sup>th</sup>, 2024 representing Year 3 of 3 of the Irish Aid funded Skills for Youth Resilience Programme (SYRP) 2021-2024. While the SERVE In Solidarity year-end is January 31<sup>st</sup>, the third year of the Irish Aid funded programme began in July 2023 and continued until June 2024. €280,000 was received from Irish Aid in support of this programme. The funds were received from Irish Aid on August 3<sup>rd</sup>, 2023.

The Programme is being implemented with Young Africa Zimbabwe (YAZ) in the peri-urban communities of Chitungwiza and Epworth; 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, with a role of overseeing all affiliates and improving and expanding the YA model). The project components are focused on (i) Skills for Economic Resilience; (ii) Skills for Emotional Resilience; (iii) Organisational Resilience.

## SERVE IN SOLIDARITY IRELAND

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### THE DIRECTORS' REPORT CONTINUED FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024

The development outputs achieved in Year 3 of this three-year programme (July 2023 to June 2024) include:

- 3,104 young people completing skills training for employment and life skills training.
- 219 young people awarded scholarships.
- 116 young people from Mount Darwin in Zimbabwe's Mashonaland Province completed skills training through YA Outreach programme.
- 62 micro-credit grants and graduate kits disbursed to students.
- 66 students completing the Entrepreneurship Bootcamp at the Young Africa Youth Entrepreneurship Hub.
- 5 Capacity building initiatives at Young Africa centres.
- 1 curriculum development initiative focused on greening of course modules.
- 18 pivotal staff retained and funded.
- 2 internal audit processes completed.
- 12 international volunteers assigned.

The following development outcomes were achieved:

- 57% of graduates are engaged in economic activity.
- 49% of graduates in Zimbabwe have a regular income.
- 100% of graduates in Mozambique have a regular income.
- 38% of graduates are managing to save money.
- 78% of students reporting an improvement in their core technical skills.
- 85% of students reporting improved life skills knowledge.
- YA staff reporting satisfaction arising from participation in capacity building initiatives.
- Franchise model generating income to cover 74% of core costs.

On March 22<sup>nd</sup>, 2024, Irish Aid informed SERVE that its 'Skills for Youth Resilience Programme'(SYRP) application was successful, and SERVE will receive €300,000 per years 2024, 2025, 2026.

## **SERVE IN SOLIDARITY IRELAND**

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### **THE DIRECTORS' REPORT CONTINUED FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024**

**Objective 2: To successfully implement the EU funded Digital Vocational Education Technical programme in Zimbabwe, Mozambique, Zambia and Namibia.**

This ambitious programme coordinated by SERVE began on January 1<sup>st</sup>, 2023, and is due to continue until December 2024. The project is being implemented by SERVE and Young Africa (YA). The partnership approach to implementation involves SERVE, YA International Netherlands, YA International Africa Hub Trust (Zimbabwe), YA Zimbabwe, YA Mozambique, YA Zambia, YA Namibia. YA provide holistic and accredited Technical Vocational Education Training (TVET) to marginalised youth through 6–12-month training courses in 46 disciplines, life skills, entrepreneurship and ICT. The Digital Vet for Young Africans (D-VETYA) programme has five constituent parts: (1) Coordinating and Management; (2) Development of the YA eLearning Platform; (3) Development of the YA Postgraduate Service Toolbox; (4) Improvement of the YA Monitoring Evaluation and Learning System; (5) Impact and Dissemination.

SERVE received €159,890 (40%) from the European Education and Culture Executive Agency (EACEA) to initiate the project. A detailed mid-term report was prepared by November 2023. 100% of the required project deliverables were completed by November 2023, and 83% of the predicted milestones completed. Significant progress has been made on the development of the Young Africa eLearning Platform and the improvement of the YA MEL System, with technical work led by Spur Technologies in Uganda. Work on the Post Graduate Support is Toolkit slightly behind schedule, as the recruitment process of the technical development work took longer than expected. With the approval of the European Education and Culture Executive Agency (EACEA), the delivery dates of some deliverables and project milestones were adjusted.

This project on completion will offer enhanced access to TVET opportunities for more than 7,500 disadvantaged youth across Southern and Eastern Africa. SERVE received from the EU the second instalment of €159,890 (40%) in support of this project on March 14<sup>th</sup>, 2024.

**Objective 3: To develop a refocused approach to global citizenship education.**

After a gap period of three years SERVE returned to implementing high quality international volunteer programmes assigning volunteers to Mozambique, India and Zambia. Twenty-seven volunteers and seven leaders were assigned to the three countries.

## SERVE IN SOLIDARITY IRELAND

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### THE DIRECTORS' REPORT CONTINUED

SERVE was also successful in an application to Irish Aid for funding for SERVE'S Think Global Act Local (TGAL) global citizenship education programme. SERVE received €27,182 from Irish Aid on May 25<sup>th</sup>, 2023.

The following activities were implemented: (1) 3 full-day in person global citizenship workshops, focusing on (a) Introduction to the Sustainable Development Goals (SDG's); (b) Inequality and Social Change and Climate Action'; (c) Ethical Volunteering/Solidarity & Comhlamb's COGP values; (2) 4 online guest speaker/ guest facilitator sessions involving speakers from Zimbabwe, Zambia and Ireland; (3) Educational visits to the Scala SDG Youth Village; (4) Setting-up of an education Padlet for the TGAL programme including materials on (a) Intercultural competence; (b) Impact of Volunteering Overseas on Volunteers; (c) Women Peace and Security; (d) Climate Justice; (e) Resilience as a Global Citizen; (5) North-South Exchange Event-held in July 2023 involving SERVE, the Association for People with Disabilities from India; and partners from Zambia and Mozambique and TGAL participants; (6) Community Action Project focused on Collective Action through Artistic Expression Activity; (7) Residential Debrief weekend held in Galway.

46 participants were directly involved in the global citizenship programme and 710 people indirectly involved. 90% of participants were retained in the programme over the twelve months; TGAL participants demonstrated increased levels of knowledge about Global Citizenship (GC) issues, improved attitudes towards GC issues and practical actions towards GC over a 12-month period; and participants recorded an improved knowledge of 'Collective Action through Artistic Expression' through a workshop and creation of GCE murals.

SERVE reported to Irish Aid on this GCE grant on May 13<sup>th</sup>, 2024, and returned €5,520 representing an underspend in the implementation of the programme.

**Objective 4: To prioritize strategy towards achieving sustainability.**

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

	31/01/24	31/01/23
Total Income (£)	35,368	26,548
Total Restricted Income (£)	20,000	21,505
Total Unrestricted Income (£)	15,368	5,043
Grant Income (£)	000	000
Voluntary Income (£)	35,368	26,548
From the Irish Public (£)	35,368	26,548
Unrestricted Reserves (£)	98,606	84,580

## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED

**Objective 5:** To proactively engage the SERVE alumni in celebrating the SERVE 20<sup>th</sup> anniversary.

The SERVE 20<sup>TH</sup> celebrations were formally celebrated in November 2023 with a joyous occasion held in Cork city. The celebrations included international partners who travelled from Zambia and Zimbabwe. Young Africa International also reached a threshold celebratory age celebrating 25 years in 2023. SERVE was represented at celebratory events in the Netherlands. The 20<sup>th</sup> celebrations presented SERVE with an opportunity to reconnect with its alumni and to plan for the years ahead.

**Objective 6:** To develop a new SERVE Strategic Plan for the period 2024-2028.

SERVE dedicated 2023 to advancing a new Strategic Plan. An external consultant was engaged who worked with staff, board members, volunteers, partners and alumni. The plan was finalized and agreed in the fourth quarter of 2023. The plan documents (a) Highlights from SERVE performance in recent years; (b) How SERVE works; (c) Our Strategic Focus 2024-2028; (d) Strategic Outcomes; (e) Our commitment to sound governance and compliance. The plan outlines SERVE's Theory of change and is focused on five outcomes: (1) Preparing young people for employment and credit; (2) Increasing accessibility to livelihood opportunities for young people; (3) Supporting our partners to champion new innovative approaches; (4) Supporting young people in Ireland to critically engage with global development issues; (5) Strengthening SERVE's capacity to deliver high quality programmes.

#### 4. OPERATIONAL SUMMARY

##### *Development Programme*

Expenditure on development programmes amounted to £28,587 (2023 £Nil). Grants were allocated to the Association of People with Disabilities (APD), Bangalore, India £3292; Cebu Development, Philippines, £20,000; Tsholofelo Skills Development, South Africa £5,294.

##### *Volunteer Programme*

There were no costs incurred by SERVE NI in support of the international volunteering programme in 2023. Since 2003 SERVE has placed a total of 1,310 volunteers with partners in the developing world. The return of international volunteering programmes in 2023 is warmly welcomed by the SERVE board, international partners, the SERVE

## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED

alumni and programme participants. The 2023 volunteering projects were very positively evaluated at a return-volunteer conference weekend in Galway. The SERVE Think Global Act Local programme was implemented in conjunction with the international volunteering programme.

SERVE also funded 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 2023 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 £2,660 during 2024.

#### *Fundraising*

The directors will continue during 2024 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 22 which shows a surplus for the year amounting to £5,419 (2023 £24,366).

SERVE is a registered charity in the North of Ireland (XT 16752). SERVE Income in 2023 rose by 26% in the North of Ireland. This increase was helped by a legacy and development appeal income in support of the Philippines.

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

## SERVE IN SOLIDARITY IRELAND

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### THE DIRECTORS' REPORT CONTINUED

#### *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 £231,295 (2022 £225,876) at the year-end January 31<sup>st</sup>,2024 on hold in the North of Ireland. There are three important factors relevant to an analysis of these reserves: (1) £98,606 represents a prudent unrestricted reserve balance; (2) There is £9,166 that relates to long school development in Haiti; (3) The remaining reserves of £123,523 is made up of £18,068 relating to the Philippines; £6,917 related to Thailand; £2,005 relating to Mozambique; £14,607 relating to South Africa, £1022 relating to Brazil and India £8,838; £9,579 relating to Zambia; Solidarity Fund £40,989, Zimbabwe £1,505, and Ukraine £20,000. There is a deficit in the Burkina Faso fund of £-7.

SERVE is 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 £98,606 (2022 £84,580) on 31<sup>st</sup> January 2024 represents a 16% 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 (2022 17 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.

## SERVE In SOLIDARITY IRELAND

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### DIRECTOR'S REPORT

#### 7. PLANS FOR FUTURE PERIODS

##### *Future Developments*


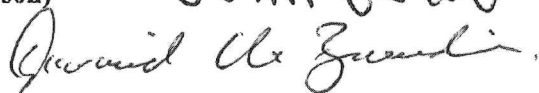
Securing and retaining reliable sources of funding remains the key challenge for SERVE over the next number of years. SERVE In Solidarity Ireland Programme Plan for 2024 is based on five key objectives:

1. To successfully implement Year 1 of the 3 Year Irish Aid funded 'Skills for Youth Resilience Programme' 2024-2026.
2. To successfully implement Year 2 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 strengthen SERVE's effectiveness, accountability and Youth-Focus ensuring the necessary skills, capabilities and quality programmes to deliver its strategy.

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 2024**

**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 2024. 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 February 2025

\_\_\_\_\_  
**DATE**

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

**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 2024 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 2024 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 2024**

**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.

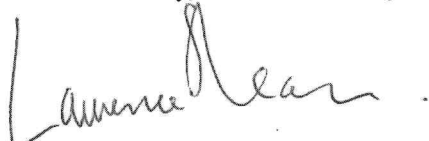
In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company 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 February 2025

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

**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 2024**

**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 2024**

**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 2024**

	NOTES	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	1	15,368	20,000	35,368	26,548
Income from investments	2	-	-	-	-
Income from charitable activities		-	-	-	-
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>15,368</b>	<b>20,000</b>	<b>35,368</b>	<b>26,548</b>
<b>EXPENDITURE ON:</b>					
Expenditure on raising funds	3	-	-	-	576
Expenditure on charitable activities	4	1,342	28,607	29,949	1,606
Other expenditure		-	-	-	-
Net gains/(losses) on investments		-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>1,342</b>	<b>28,607</b>	<b>29,949</b>	<b>2,182</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>14,026</b>	<b>(8,607)</b>	<b>5,419</b>	<b>24,366</b>
Transfers between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>14,026</b>	<b>(8,607)</b>	<b>5,419</b>	<b>24,366</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>TOTAL FUNDS BROUGHT FORWARD</b>	8	<b>84,580</b>	<b>141,296</b>	<b>225,876</b>	<b>201,510</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>98,606</b>	<b>132,689</b>	<b>231,295</b>	<b>225,876</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**

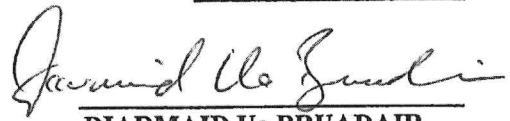
**The accompanying accounting policies and the notes form part of these financial statements**

**SERVE IN SOLIDARITY IRELAND**  
**BALANCE SHEET**  
**AS AT 31ST JANUARY 2024**

	NOTES	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	7	-	-
<b>CURRENT ASSETS</b>			
Debtors and prepayments		-	-
Cash at bank		233,323	226,824
Cash on deposit		-	-
Cash in hand		-	-
		233,323	226,824
<b>CURRENT LIABILITIES</b>			
Creditors and accruals		(2,028)	(948)
		231,295	225,876
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			
		231,295	225,876
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		-	-
<b>ACCRUALS AND DEFERRED INCOME</b>			
		231,295	225,876
<b>TOTAL NET ASSETS/(LIABILITIES)</b>			
<b>REPRESENTED BY:</b>			
<b>UNRESTRICTED INCOME FUNDS</b>	10	98,606	84,580
<b>RESTRICTED INCOME FUNDS</b>	11	132,689	141,296
		231,295	225,876

APPROVED BY THE DIRECTORS :

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

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

DATE 12th February 2025

DATE 12th February 2025

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 2024**

	NOTES	2024 £	2023 £
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>			
Cash generated from operations	7	6,499	24,366
Net cash inflow/(outflow) from operating activities		6,499	24,366
<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		-	-
Increase/(decrease) in cash and cash equivalents in the year		6,499	24,366
Cash and cash equivalents at the beginning of the year		226,824	202,458
Cash and cash equivalents at the end of the year		233,323	226,824
Relating to:			
Cash at bank and in hand		233,323	226,824

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 2024**

**1. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Development Appeal	-	20,000	20,000	-	21,505	21,505
Third World Groups	-	-	-	-	-	-
Solidarity Gifts	-	-	-	15	-	15
Donations	12,708	-	12,708	2,758	-	2,758
Volunteer Contributions	-	-	-	-	-	-
Flip Flop Friday	2,660	-	2,660	2,270	-	2,270
	15,368	20,000	35,368	5,043	21,505	26,548

**2. INCOME FROM INVESTMENTS**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	-	-	-
	-	-	-	-	-	-

**3. EXPENDITURE ON RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Promotional and fundraising costs	-	-	-	576	-	576
	-	-	-	576	-	576

**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Development projects	-	-	-	-	-	-
Development and Volunteering programmes - administration costs	-	-	-	-	-	-
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	-	-	-	-	-	-
Democratic Republic of Congo - Health Infrastructure	-	-	-	-	-	-
India - development projects	-	3,293	3,293	-	-	-
India - Association of People with Disabilities	-	-	-	-	-	-
Philippines - Capacity Building Programme	-	20,000	20,000	-	-	-
Zimbabwe - Young Africa Youth Skills Training	-	-	-	-	-	-
Mozambique- cyclone emergency response	-	-	-	-	-	-
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	198	-	198	490	-	490
IT and computer costs	-	-	-	50	-	50
Audit fees	1,080	-	1,080	1,020	-	1,020
Bank fees	64	20	84	46	-	46
	1,342	28,607	29,949	1,606	-	1,606

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

<b>5. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR</b>	<b>2024</b>	<b>2023</b>
<b>This is stated after charging/(crediting)</b>	<b>£</b>	<b>£</b>
Auditors remuneration	1,080	1,020
Depreciation	-	-
	-	-

<b>6. SALARY COSTS AND EMOLUMENTS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Total staff costs were as follows:		
Wages and salaries	-	-
Social security costs	-	-
Other pension costs	-	-
	-	-

**Trustees' remuneration and benefits**

There was no trustees' remuneration or other benefits for the year ended 31st January 2024. (2023: £Nil)

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st January 2024. (2023: £Nil)

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Operating Surplus/(Deficit) for the year	5,419	24,366
Depreciation	-	-
Movement in debtors	-	-
Movement in creditors	1,080	-
Gain on investments	-	-
(Profit)/Loss on disposal of Fixed Assets	-	-
Investment income	-	-
<b>Net cash inflow/(outflow) from operating activities</b>	<b>6,499</b>	<b>24,366</b>

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

**8. TANGIBLE FIXED ASSETS**

	Office Equipment £	Computer Equipment £	Motor Vehicles £	Total £
<b>COST</b>				
As at 1st February 2023	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31st January 2024	-	-	-	-
<b>DEPRECIATION</b>				
As at 1st February 2023	-	-	-	-
Charge for year	-	-	-	-
Eliminated on disposal	-	-	-	-
As at 31st January 2024	-	-	-	-
Net book value 2024	-	-	-	-
Net book value 2023	-	-	-	-

**9. FUND BALANCES**

	Opening Balance £	Income £	Expenditure £	Transfer Between Funds £	Closing Balance 2024 £	Closing Balance 2023 £
<b>Unrestricted funds</b>	84,580	15,368	(1,342)	-	98,606	84,580
<b>Restricted funds:</b>						
Solidarity Fund	40,989	-	-	-	40,989	40,989
Thailand Project	6,917	-	-	-	6,917	6,917
Brazil Project	1,022	-	-	-	1,022	1,022
Phillipines Appeal	18,088	20,000	(20,020)	-	18,068	18,088
India Project	12,131	-	(3,293)	-	8,838	12,131
Beira Project	981	-	-	-	981	981
Congo Project	-	-	-	-	-	-
South Africa Appeal	20,925	-	(5,294)	-	15,631	20,925
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
	141,296	20,000	(28,607)	-	132,689	141,296

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

<b>10. UNRESTRICTED INCOME FUNDS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance at 1st February 2023	84,580	81,719
Net incoming/(outgoing) resources for the year	14,026	2,861
Transfers between funds	-	-
	<hr/>	<hr/>
Balance at 31st January 2024	<u>98,606</u>	<u>84,580</u>

<b>11. RESTRICTED INCOME FUNDS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance at 1st February 2023	141,296	119,791
Net incoming/(outgoing) resources for the year	(8,607)	21,505
Transfers between funds	-	-
	<hr/>	<hr/>
Balance at 31st January 2024	<u>132,689</u>	<u>141,296</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.



**SERVE In Solidarity Ireland**

Northern Ireland - Charity number 100037

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# Annual return

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**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

( 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**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

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**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

**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>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 31<sup>ST</sup> JANUARY 2024**

Africa's young people are energetic, smart, vibrant, creative and entrepreneurial with a readiness to solve the challenges faced by Africa. With the right tools, education resources and encouragement, these young people represent a living solution to the daunting challenges faced by the Africa continent from hunger and unemployment to climate change and poor sanitation.

Both the SERVE "Skills for Youth Resilience" and "Digital VET for Young Africans (D-VETYA)" programmes deliver the right tools, education, resources and encouragement to support young people in Zimbabwe, Mozambique and Zambia to forge brighter futures where they achieve economic and emotional resilience and contribute creatively to their local communities. Between 2021-2023, the Irish Aid funded 'Skills for Youth Resilience' programme has supported 5,977 young people acquire skills, micro-credit, enterprise kits, mentorship and the confidence to move towards employment and income generation. The D-VETYA programme ambitiously aims to open digital access to over 7,500 disadvantaged young people to Young Africa's (YA) eLearning Platform; and also, to develop and rollout a Digital Postgraduate Service Toolkit.

The Directors clearly outline under objective two in the review of the activities of the charity in the attached report a summary of the impressive outputs and outcomes achieved in Year 3 of the SYRP and Year 1 of the D-VETYA programmes.

SERVE also during 2023 supported other impactful development projects in Zambia, India, Philippines, Ethiopia and South Africa and a humanitarian intervention in Syria.

I am happy to report that post the pandemic- that in 2023 SERVE skilfully implemented international volunteer programmes to India, Zambia and Mozambique. I was delighted to attend the evaluation conference in Galway and to listen to the positive experiences shared by the assigned volunteers. The SERVE Think Global Act Local creatively engaged forty-six young people in an impressively delivered twelve-month global citizenship initiative.

The fundraising climate remains daunting in Ireland for many charities and SERVE were not immune to such challenges. The £35,368 raised by SERVE in the North of Ireland during 2023 plays an important role in helping SERVE to achieve its objectives. The Directors offer a comprehensive report with accompanying financial statements that offers oversight and analysis of the achievements and challenges faced by SERVE during 2023.

2023 represented the fifteenth year of operations for SERVE in the north of Ireland. The SERVE NI Board and the SERVE volunteer base are an important component in the SERVE family.

**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 2024**

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 team. I would like to express sincere gratitude to those who have contributed financially to the work of SERVE during 2023.

I would like to thank the SERVE alumni. I am very appreciative of their financial and human generosity. I would like to thank our international partners and especially Young Africa. Both SERVE and Young Africa celebrated threshold birthdays during 2023.

In reading the various reports and external evaluations furnished during 2023 and celebrating the stories of change forged by the SERVE programmes I am particularly struck by the impact created by the empowerment of women in the projects in the countries where SERVE works. When women are empowered, they empower communities and nations.

I am delighted with SERVE'S new Strategic Plan 2024-2027. It is ambitious and focused. It is worth supporting, Thank you to all who help shape our strategy for the years ahead.

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



## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024

The directors present their report and the financial statements for the year ended 31<sup>st</sup> January 2024.

#### 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-

## SERVE IN SOLIDARITY IRELAND

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### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024

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 2023.

#### *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 2023.

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024

#### *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

**SERVE IN SOLIDARITY IRELAND**

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**DIRECTOR'S REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024**

- 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 December 2023.

*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>, 2024. 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.

## **SERVE IN SOLIDARITY IRELAND**

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

### **DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024**

#### **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.

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024

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

The Directors set six main objectives for 2023:

1. To successfully implement Year Three of the SERVE SYRP programme in Mozambique and Zimbabwe and to seek Irish Aid funding for a further there to five-year period.
2. To successfully implement the EU funded Digital Vocational Education Technical programme in Zimbabwe, Mozambique, Zambia and Namibia.
3. To seek funding for a newly designed SERVE approach to global citizenship education.
4. To prioritize strategy towards achieving sustainability.
5. To proactively engage the SERVE alumni in celebrating the SERVE 20<sup>th</sup> anniversary.
6. To develop a new SERVE Strategic Plan for the period 2024-2028.

The progress made in 2023 in respect of the key objectives is detailed as follows:

**Objective 1: To successfully implement Year Three of the SERVE SYRP programme in Mozambique and Zimbabwe and to seek Irish Aid funding for a further there to five-year period.**

The Directors report outlines the results for the period July 1<sup>st</sup>, 2023, to June 30<sup>th</sup>, 2024 representing Year 3 of 3 of the Irish Aid funded Skills for Youth Resilience Programme (SYRP) 2021-2024. While the SERVE In Solidarity year-end is January 31<sup>st</sup>, the third year of the Irish Aid funded programme began in July 2023 and continued until June 2024. €280,000 was received from Irish Aid in support of this programme. The funds were received from Irish Aid on August 3<sup>rd</sup>, 2023.

The Programme is being implemented with Young Africa Zimbabwe (YAZ) in the peri-urban communities of Chitungwiza and Epworth; 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, with a role of overseeing all affiliates and improving and expanding the YA model). The project components are focused on (i) Skills for Economic Resilience; (ii) Skills for Emotional Resilience; (iii) Organisational Resilience.

## SERVE IN SOLIDARITY IRELAND

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### THE DIRECTORS' REPORT CONTINUED FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024

The development outputs achieved in Year 3 of this three-year programme (July 2023 to June 2024) include:

- 3,104 young people completing skills training for employment and life skills training.
- 219 young people awarded scholarships.
- 116 young people from Mount Darwin in Zimbabwe's Mashonaland Province completed skills training through YA Outreach programme.
- 62 micro-credit grants and graduate kits disbursed to students.
- 66 students completing the Entrepreneurship Bootcamp at the Young Africa Youth Entrepreneurship Hub.
- 5 Capacity building initiatives at Young Africa centres.
- 1 curriculum development initiative focused on greening of course modules.
- 18 pivotal staff retained and funded.
- 2 internal audit processes completed.
- 12 international volunteers assigned.

The following development outcomes were achieved:

- 57% of graduates are engaged in economic activity.
- 49% of graduates in Zimbabwe have a regular income.
- 100% of graduates in Mozambique have a regular income.
- 38% of graduates are managing to save money.
- 78% of students reporting an improvement in their core technical skills.
- 85% of students reporting improved life skills knowledge.
- YA staff reporting satisfaction arising from participation in capacity building initiatives.
- Franchise model generating income to cover 74% of core costs.

On March 22<sup>nd</sup>, 2024, Irish Aid informed SERVE that its 'Skills for Youth Resilience Programme'(SYRP) application was successful, and SERVE will receive €300,000 per years 2024, 2025, 2026.

## **SERVE IN SOLIDARITY IRELAND**

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

### **THE DIRECTORS' REPORT CONTINUED FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2024**

**Objective 2: To successfully implement the EU funded Digital Vocational Education Technical programme in Zimbabwe, Mozambique, Zambia and Namibia.**

This ambitious programme coordinated by SERVE began on January 1<sup>st</sup>, 2023, and is due to continue until December 2024. The project is being implemented by SERVE and Young Africa (YA). The partnership approach to implementation involves SERVE, YA International Netherlands, YA International Africa Hub Trust (Zimbabwe), YA Zimbabwe, YA Mozambique, YA Zambia, YA Namibia. YA provide holistic and accredited Technical Vocational Education Training (TVET) to marginalised youth through 6–12-month training courses in 46 disciplines, life skills, entrepreneurship and ICT. The Digital Vet for Young Africans (D-VETYA) programme has five constituent parts: (1) Coordinating and Management; (2) Development of the YA eLearning Platform; (3) Development of the YA Postgraduate Service Toolbox; (4) Improvement of the YA Monitoring Evaluation and Learning System; (5) Impact and Dissemination.

SERVE received €159,890 (40%) from the European Education and Culture Executive Agency (EACEA) to initiate the project. A detailed mid-term report was prepared by November 2023. 100% of the required project deliverables were completed by November 2023, and 83% of the predicted milestones completed. Significant progress has been made on the development of the Young Africa eLearning Platform and the improvement of the YA MEL System, with technical work led by Spur Technologies in Uganda. Work on the Post Graduate Support is Toolkit slightly behind schedule, as the recruitment process of the technical development work took longer than expected. With the approval of the European Education and Culture Executive Agency (EACEA), the delivery dates of some deliverables and project milestones were adjusted.

This project on completion will offer enhanced access to TVET opportunities for more than 7,500 disadvantaged youth across Southern and Eastern Africa. SERVE received from the EU the second instalment of €159,890 (40%) in support of this project on March 14<sup>th</sup>, 2024.

**Objective 3: To develop a refocused approach to global citizenship education.**

After a gap period of three years SERVE returned to implementing high quality international volunteer programmes assigning volunteers to Mozambique, India and Zambia. Twenty-seven volunteers and seven leaders were assigned to the three countries.

## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED

SERVE was also successful in an application to Irish Aid for funding for SERVE'S Think Global Act Local (TGAL) global citizenship education programme. SERVE received €27,182 from Irish Aid on May 25<sup>th</sup>, 2023.

The following activities were implemented: (1) 3 full-day in person global citizenship workshops, focusing on (a) Introduction to the Sustainable Development Goals (SDG's); (b) Inequality and Social Change and Climate Action'; (c) Ethical Volunteering/Solidarity & Comhlamb's COGP values; (2) 4 online guest speaker/ guest facilitator sessions involving speakers from Zimbabwe, Zambia and Ireland; (3) Educational visits to the Scala SDG Youth Village; (4) Setting-up of an education Padlet for the TGAL programme including materials on (a) Intercultural competence; (b) Impact of Volunteering Overseas on Volunteers; (c) Women Peace and Security; (d) Climate Justice; (e) Resilience as a Global Citizen; (5) North-South Exchange Event-held in July 2023 involving SERVE, the Association for People with Disabilities from India; and partners from Zambia and Mozambique and TGAL participants; (6) Community Action Project focused on Collective Action through Artistic Expression Activity; (7) Residential Debrief weekend held in Galway.

46 participants were directly involved in the global citizenship programme and 710 people indirectly involved. 90% of participants were retained in the programme over the twelve months; TGAL participants demonstrated increased levels of knowledge about Global Citizenship (GC) issues, improved attitudes towards GC issues and practical actions towards GC over a 12-month period; and participants recorded an improved knowledge of 'Collective Action through Artistic Expression' through a workshop and creation of GCE murals.

SERVE reported to Irish Aid on this GCE grant on May 13<sup>th</sup>, 2024, and returned €5,520 representing an underspend in the implementation of the programme.

**Objective 4: To prioritize strategy towards achieving sustainability.**

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

	31/01/24	31/01/23
Total Income (£)	35,368	26,548
Total Restricted Income (£)	20,000	21,505
Total Unrestricted Income (£)	15,368	5,043
Grant Income (£)	000	000
Voluntary Income (£)	35,368	26,548
From the Irish Public (£)	35,368	26,548
Unrestricted Reserves (£)	98,606	84,580

## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED

**Objective 5:** To proactively engage the SERVE alumni in celebrating the SERVE 20<sup>th</sup> anniversary.

The SERVE 20<sup>TH</sup> celebrations were formally celebrated in November 2023 with a joyous occasion held in Cork city. The celebrations included international partners who travelled from Zambia and Zimbabwe. Young Africa International also reached a threshold celebratory age celebrating 25 years in 2023. SERVE was represented at celebratory events in the Netherlands. The 20<sup>th</sup> celebrations presented SERVE with an opportunity to reconnect with its alumni and to plan for the years ahead.

**Objective 6:** To develop a new SERVE Strategic Plan for the period 2024-2028.

SERVE dedicated 2023 to advancing a new Strategic Plan. An external consultant was engaged who worked with staff, board members, volunteers, partners and alumni. The plan was finalized and agreed in the fourth quarter of 2023. The plan documents (a) Highlights from SERVE performance in recent years; (b) How SERVE works; (c) Our Strategic Focus 2024-2028; (d) Strategic Outcomes; (e) Our commitment to sound governance and compliance. The plan outlines SERVE's Theory of change and is focused on five outcomes: (1) Preparing young people for employment and credit; (2) Increasing accessibility to livelihood opportunities for young people; (3) Supporting our partners to champion new innovative approaches; (4) Supporting young people in Ireland to critically engage with global development issues; (5) Strengthening SERVE's capacity to deliver high quality programmes.

#### 4. OPERATIONAL SUMMARY

##### *Development Programme*

Expenditure on development programmes amounted to £28,587 (2023 £Nil). Grants were allocated to the Association of People with Disabilities (APD), Bangalore, India £3292; Cebu Development, Philippines, £20,000; Tsholofelo Skills Development, South Africa £5,294.

##### *Volunteer Programme*

There were no costs incurred by SERVE NI in support of the international volunteering programme in 2023. Since 2003 SERVE has placed a total of 1,310 volunteers with partners in the developing world. The return of international volunteering programmes in 2023 is warmly welcomed by the SERVE board, international partners, the SERVE

## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED

alumni and programme participants. The 2023 volunteering projects were very positively evaluated at a return-volunteer conference weekend in Galway. The SERVE Think Global Act Local programme was implemented in conjunction with the international volunteering programme.

SERVE also funded 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 2023 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 £2,660 during 2024.

#### *Fundraising*

The directors will continue during 2024 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 22 which shows a surplus for the year amounting to £5,419 (2023 £24,366).

SERVE is a registered charity in the North of Ireland (XT 16752). SERVE Income in 2023 rose by 26% in the North of Ireland. This increase was helped by a legacy and development appeal income in support of the Philippines.

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

## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED

#### *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 £231,295 (2022 £225,876) at the year-end January 31<sup>st</sup>,2024 on hold in the North of Ireland. There are three important factors relevant to an analysis of these reserves: (1) £98,606 represents a prudent unrestricted reserve balance; (2) There is £9,166 that relates to long school development in Haiti; (3) The remaining reserves of £123,523 is made up of £18,068 relating to the Philippines; £6,917 related to Thailand; £2,005 relating to Mozambique; £14,607 relating to South Africa, £1022 relating to Brazil and India £8,838; £9,579 relating to Zambia; Solidarity Fund £40,989, Zimbabwe £1,505, and Ukraine £20,000. There is a deficit in the Burkina Faso fund of £-7.

SERVE is 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 £98,606 (2022 £84,580) on 31<sup>st</sup> January 2024 represents a 16% 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 (2022 17 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.

## SERVE In SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT

#### 7. PLANS FOR FUTURE PERIODS

##### *Future Developments*

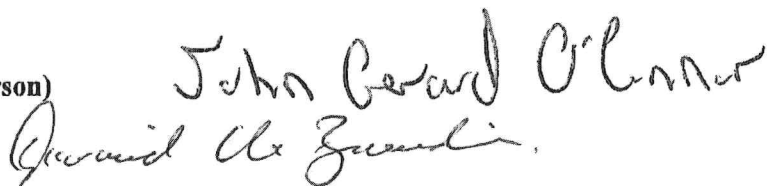
Securing and retaining reliable sources of funding remains the key challenge for SERVE over the next number of years. SERVE In Solidarity Ireland Programme Plan for 2024 is based on five key objectives:

1. To successfully implement Year 1 of the 3 Year Irish Aid funded 'Skills for Youth Resilience Programme' 2024-2026.
2. To successfully implement Year 2 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 strengthen SERVE's effectiveness, accountability and Youth-Focus ensuring the necessary skills, capabilities and quality programmes to deliver its strategy.

On behalf of the Board

John Gerard O'Connor (Chairperson)

Diarmaid Ua Bruadair

The image shows two handwritten signatures in black ink. The top signature is 'John Gerard O'Connor' and the bottom signature is 'Diarmaid Ua Bruadair'. Both signatures are written in a cursive, flowing style.

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

**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 2024. 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 February 2025

\_\_\_\_\_  
**DATE**

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

**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 2024 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 2024 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 2024**

**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.

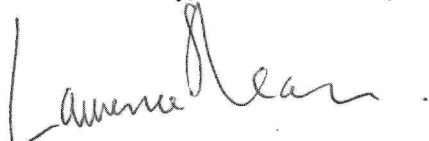
In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company 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 February 2025

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

**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 2024**

**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 2024**

**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 2024**

	NOTES	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	1	15,368	20,000	35,368	26,548
Income from investments	2	-	-	-	-
Income from charitable activities		-	-	-	-
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>15,368</b>	<b>20,000</b>	<b>35,368</b>	<b>26,548</b>
<b>EXPENDITURE ON:</b>					
Expenditure on raising funds	3	-	-	-	576
Expenditure on charitable activities	4	1,342	28,607	29,949	1,606
Other expenditure		-	-	-	-
Net gains/(losses) on investments		-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>1,342</b>	<b>28,607</b>	<b>29,949</b>	<b>2,182</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>14,026</b>	<b>(8,607)</b>	<b>5,419</b>	<b>24,366</b>
Transfers between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>14,026</b>	<b>(8,607)</b>	<b>5,419</b>	<b>24,366</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>TOTAL FUNDS BROUGHT FORWARD</b>	8	<b>84,580</b>	<b>141,296</b>	<b>225,876</b>	<b>201,510</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>98,606</b>	<b>132,689</b>	<b>231,295</b>	<b>225,876</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**

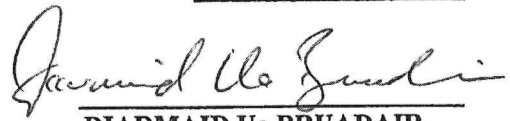
**The accompanying accounting policies and the notes form part of these financial statements**

**SERVE IN SOLIDARITY IRELAND**  
**BALANCE SHEET**  
**AS AT 31ST JANUARY 2024**

	NOTES	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	7	-	-
<b>CURRENT ASSETS</b>			
Debtors and prepayments		-	-
Cash at bank		233,323	226,824
Cash on deposit		-	-
Cash in hand		-	-
		233,323	226,824
<b>CURRENT LIABILITIES</b>			
Creditors and accruals		(2,028)	(948)
		231,295	225,876
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			
		231,295	225,876
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		-	-
<b>ACCRUALS AND DEFERRED INCOME</b>			
		231,295	225,876
<b>TOTAL NET ASSETS/(LIABILITIES)</b>			
		231,295	225,876
<b>REPRESENTED BY:</b>			
<b>UNRESTRICTED INCOME FUNDS</b>	10	98,606	84,580
<b>RESTRICTED INCOME FUNDS</b>	11	132,689	141,296
		231,295	225,876
		231,295	225,876

APPROVED BY THE DIRECTORS :

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

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

DATE 12th February 2025

DATE 12th February 2025

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 2024**

	NOTES	2024 £	2023 £
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>			
Cash generated from operations	7	6,499	24,366
Net cash inflow/(outflow) from operating activities		6,499	24,366
<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		-	-
Increase/(decrease) in cash and cash equivalents in the year		6,499	24,366
Cash and cash equivalents at the beginning of the year		226,824	202,458
Cash and cash equivalents at the end of the year		233,323	226,824
Relating to:			
Cash at bank and in hand		233,323	226,824

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 2024**

**1. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Development Appeal	-	20,000	20,000	-	21,505	21,505
Third World Groups	-	-	-	-	-	-
Solidarity Gifts	-	-	-	15	-	15
Donations	12,708	-	12,708	2,758	-	2,758
Volunteer Contributions	-	-	-	-	-	-
Flip Flop Friday	2,660	-	2,660	2,270	-	2,270
	15,368	20,000	35,368	5,043	21,505	26,548

**2. INCOME FROM INVESTMENTS**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	-	-	-
	-	-	-	-	-	-

**3. EXPENDITURE ON RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Promotional and fundraising costs	-	-	-	576	-	576
	-	-	-	576	-	576

**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Development projects	-	-	-	-	-	-
Development and Volunteering programmes - administration costs	-	-	-	-	-	-
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	-	-	-	-	-	-
Democratic Republic of Congo - Health Infrastructure	-	-	-	-	-	-
India - development projects	-	3,293	3,293	-	-	-
India - Association of People with Disabilities	-	-	-	-	-	-
Philippines - Capacity Building Programme	-	20,000	20,000	-	-	-
Zimbabwe - Young Africa Youth Skills Training	-	-	-	-	-	-
Mozambique- cyclone emergency response	-	-	-	-	-	-
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	198	-	198	490	-	490
IT and computer costs	-	-	-	50	-	50
Audit fees	1,080	-	1,080	1,020	-	1,020
Bank fees	64	20	84	46	-	46
	1,342	28,607	29,949	1,606	-	1,606

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

<b>5. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR</b>	<b>2024</b>	<b>2023</b>
<b>This is stated after charging/(crediting)</b>	<b>£</b>	<b>£</b>
Auditors remuneration	1,080	1,020
Depreciation	-	-
	<hr/> <hr/>	<hr/> <hr/>

<b>6. SALARY COSTS AND EMOLUMENTS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Total staff costs were as follows:		
Wages and salaries	-	-
Social security costs	-	-
Other pension costs	-	-
	<hr/> <hr/>	<hr/> <hr/>

**Trustees' remuneration and benefits**

There was no trustees' remuneration or other benefits for the year ended 31st January 2024. (2023: £Nil)

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st January 2024. (2023: £Nil)

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Operating Surplus/(Deficit) for the year	5,419	24,366
Depreciation	-	-
Movement in debtors	-	-
Movement in creditors	1,080	-
Gain on investments	-	-
(Profit)/Loss on disposal of Fixed Assets	-	-
Investment income	-	-
<b>Net cash inflow/(outflow) from operating activities</b>	<hr/> <hr/> <b>6,499</b>	<hr/> <hr/> <b>24,366</b>

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

**8. TANGIBLE FIXED ASSETS**

	Office Equipment £	Computer Equipment £	Motor Vehicles £	Total £
<b>COST</b>				
As at 1st February 2023	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31st January 2024	-	-	-	-
<b>DEPRECIATION</b>				
As at 1st February 2023	-	-	-	-
Charge for year	-	-	-	-
Eliminated on disposal	-	-	-	-
As at 31st January 2024	-	-	-	-
Net book value 2024	-	-	-	-
Net book value 2023	-	-	-	-

**9. FUND BALANCES**

	Opening Balance £	Income £	Expenditure £	Transfer Between Funds £	Closing Balance 2024 £	Closing Balance 2023 £
<b>Unrestricted funds</b>	84,580	15,368	(1,342)	-	98,606	84,580
<b>Restricted funds:</b>						
Solidarity Fund	40,989	-	-	-	40,989	40,989
Thailand Project	6,917	-	-	-	6,917	6,917
Brazil Project	1,022	-	-	-	1,022	1,022
Phillipines Appeal	18,088	20,000	(20,020)	-	18,068	18,088
India Project	12,131	-	(3,293)	-	8,838	12,131
Beira Project	981	-	-	-	981	981
Congo Project	-	-	-	-	-	-
South Africa Appeal	20,925	-	(5,294)	-	15,631	20,925
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
	141,296	20,000	(28,607)	-	132,689	141,296

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2024**

<b>10. UNRESTRICTED INCOME FUNDS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance at 1st February 2023	84,580	81,719
Net incoming/(outgoing) resources for the year	14,026	2,861
Transfers between funds	-	-
	<hr/>	<hr/>
Balance at 31st January 2024	<u>98,606</u>	<u>84,580</u>

<b>11. RESTRICTED INCOME FUNDS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance at 1st February 2023	141,296	119,791
Net incoming/(outgoing) resources for the year	(8,607)	21,505
Transfers between funds	-	-
	<hr/>	<hr/>
Balance at 31st January 2024	<u>132,689</u>	<u>141,296</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.



**SERVE In Solidarity Ireland**

Northern Ireland - Charity number 100037

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# Accounts

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SERVE IN SOLIDARITY IRELAND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST JANUARY 2023

( 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  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST JANUARY 2023

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SERVE IN SOLIDARITY IRELAND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST JANUARY 2023

OFFICERS AND OTHER INFORMATION

Directors	Diarmaid Ua Bruadair Noel Gerard Kehoe Leanne Kelly Gerard O'Connor Ronan Cunningham
Chairperson	Gerard O'Connor
Secretary	Diarmaid Ua Bruadair
Programmes and Administration Manager	Paula Quigley
Development Programme Manager	John McCarthy
Registered Office	<i>At the Offices of:</i> O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Auditors	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	Danske Bank Business Banking PO Box 183 Donegall Square West Belfast, BT1 6JS
Company Registration Number	NI 073601
Charity Registration Number	XT 167512
Website	<a href="http://www.serve.ie">www.serve.ie</a>
Charity Commission for Northern Ireland Registration Number	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 2023

Almost twelve months ago I saw a poster proclaiming that "Education gives knowledge, but skills give wings to fly. Let's help the youth soar high". A former UN General Secretary argues that "Microfinance recognises that poor people are remarkable reservoirs of energy and knowledge, posing an untapped opportunity to create markets, bring people in from the margins and give them the tools with which to help themselves".

The SERVE "Skills for Youth Resilience Programme" is focused on educations, skills empowerment, and equipping this generation of young people to have the tools to build resilient futures for themselves. The programme is a three-year programme funded by Irish Aid and SERVE in the peri-urban communities of Chitungwiza and Epworth in Zimbabwe and in the peri-urban community of Manga and the rural community of Dondo in Mozambique. 2022/23 represents year two of the programme and we celebrate supporting and empowering 1,562 young people towards employment and micro-enterprise initiatives. Two hundred and twenty-one scholarships were funded- 58% of these benefiting females recognising the insight once advanced by Irish star Bono that if you "Give a man a fish, he'll eat for the day. Give a woman microcredit, she, her husband, her children, her extended family, will eat for a lifetime". The Directors clearly outline under objective two in the review of the activities of the charity in the attached report a summary of the impressive outputs and outcomes achieved in Year 2 of the programme. SERVE is delighted to partner with Young Africa in the achievement of these impactful development outcomes.

SERVE also during 2022 supported development projects in Zambia, the Inhambane region of Mozambique, and India. The grants allocated included support to primary and secondary schools, solar water resources and aid to disability initiatives. In partnership with the Redemptorists SERVE delivered humanitarian assistance and specialised medical equipment to hospitals in the Ukraine in solidarity with communities devastated by the cruel war instigated by Russia in 2022. On behalf of all stakeholders involved with SERVE a big expression of gratitude is due to our partners who work tirelessly to ensure that nobody is left behind in the communities they serve.

2022 represented the fourteenth year of operations for SERVE in the north of Ireland. The SERVE NI Board and the SERVE volunteer base in the North of Ireland played an important role through various activities in driving the overall plans and ambitions of SERVE.

The continued impact of Covid-19 in 2022 deterred any return to international volunteering programmes. SERVE has successfully placed 1,276 international volunteers over the years but in 2022 our efforts were concentrated on virtual volunteering and global citizenship initiatives with schools and targeted communities.

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 2023

The directors of SERVE In Solidarity Ireland offer a comprehensive report with accompanying financial statements that offers oversight and analysis of the achievements and challenges faced by SERVE during 2022. 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 team.

The cooperative partnership between the respective structures of SERVE in the North and South of Ireland functioned exceptionally well in 2022 in pursuit of the achievement of common goals. The lower levels of income and expenditure during 2022 in the North of Ireland compared to 2021 is not in any way reflective of lower levels of commitment or lack of coordinated focus.

I would like to express sincere gratitude to our supporters who generously contributed to SERVE NI.

I would like to thank the SERVE alumni. The dedication of former volunteers via standing orders, networking, fundraising and committee work is a great asset. I would also like to thank our partner schools, who remain integral to our mandate, and future planning.

Reading the stories of change as told by SERVE beneficiaries is powerfully resourcing and encouraging.

It is a privilege to play a small role in developing untapped human resources so that people can lift themselves out of poverty.

  
John Gerard O'Connor  
Chairperson  
SERVE IN SOLIDARITY IRELAND

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023

The directors present their report and the financial statements for the year ended 31<sup>st</sup> January 2023.

#### 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-

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023

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 2022.

#### *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 seventeen months during 2022.
- 7.

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023

#### *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 directors 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

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023

- 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 May 2022.

#### *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>, 2023. 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.

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023

#### 2. OBJECTIVES OF THE CHARITY

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

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

SERVE'S Values include:

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

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023

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

The Directors set six main objectives for 2022:

1. To successfully implement Year Two of the SERVE SYRP programme in Mozambique and Zimbabwe.
2. To expand the SERVE and Young Africa approach to Skills training to include innovative digital platforms with a particular emphasis on Mozambique and Zimbabwe.
3. To develop a refocused approach to global citizenship education.
4. To develop the strategic approach of SERVE to fundraising, focused on raising Unrestricted Funds, with an emphasis on sustainability.
5. To continue the strengthening of governance structures.
6. To develop a new SERVE Strategic Plan for the period 2023-2026.

The progress made in 2022 in respect of the key objectives is detailed as follows:

**Objective 1: To successfully implement Year Two of the SERVE SYRP programme in Mozambique and Zimbabwe.**

The Directors report outlines the results for the period October 1<sup>st</sup>,2022 to September 30<sup>th</sup>,2023 representing Year 2 of 3 of the Irish Aid funded Skills for Youth Resilience Programme (SYRP) 2021-2024. While the SERVE In Solidarity year-end is January 31<sup>st</sup>, the Irish Aid funded programme began in October 2022 and continued until September 2023. €280,000 was received from Irish Aid in support of this programme. The funds were received from Irish Aid on December 5<sup>th</sup>, 2022.

The Programme is being implemented with Young Africa Zimbabwe (YAZ) in the peri-urban communities of Chitungwiza and Epworth; 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, with a role of overseeing all affiliates and improving and expanding the YA model). The project components are focused on (i) Skills for Economic Resilience; Skills for Emotional Resilience; (iii) Organisational Resilience.

The development outputs achieved in Year 2 of this three-year programme (October 2022 to September 2023) include:

## SERVE IN SOLIDARITY IRELAND

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### THE DIRECTORS' REPORT CONTINUED

- 1,562 young people completing skills training for employment and life skills training.
- 221 young people awarded scholarships.
- 6 training department facilities upgraded, including a Wellness Centre in Zimbabwe and the Civil Construction Department, and Electricity Department and the *Avicultura* and *Horticultura* departments in Mozambique. An additional Borehole was also completed at the Mozambican Dondo Campus.
- 99 micro-credit grants and graduate kits disbursed to students.
- 43 students completing the Entrepreneurship Bootcamp at the Young Africa Youth Entrepreneurship Hub.
- 4 Capacity building initiatives at Young Africa centres.
- 18 pivotal staff retained and funded.
- 2 internal audit processes completed.
- 13 international volunteers assigned.

The following development outcomes were achieved:

- 64% of graduates are engaged in economic activity.
- 24% of graduates managing to save money.
- 30% of microcredit loans repaid.
- 79% of students reporting an improvement in their core technical skills.
- 82% of students reporting improved life skills knowledge.
- Positive reports from Young Africa staff about their skills development as a result of capacity building initiatives.
- 52% repayment rate of microcredit loans to Franchise holders.
- Franchise model generating income to cover 71% of core costs.

**Objective 2:** To expand the SERVE and Young Africa approach to Skills training to include innovative digital platforms with a particular emphasis on Mozambique and Zimbabwe.

During the first quarter of 2022 there was a level of intense engagement between SERVE In Solidarity Ireland, Young Africa International (In the Netherlands), Young Africa Hub (Zimbabwe) and five Young Africa affiliates, in each of (Zimbabwe, Zambia, Mozambique, Namibia and Botswana). The announcement by the EU of a call for capacity building projects in the field of Vocational Educational Training acted as a catalyst towards preparing an application to the EU. SERVE led the process registering the EU affiliates in the EU SEDIA System (single Electronic Data Interchange Areas). SERVE submitted the application on March 31<sup>st</sup>, 2022 to the EU. The application was focused on developing digital platforms to deliver Technical, Vocational Education training. In September 2022 SERVE learned that the application was successful to the amount of €399,725 over a two/three-year period. In the fourth quarter of 2022 SERVE

## SERVE IN SOLIDARITY IRELAND

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### THE DIRECTORS' REPORT CONTINUED

and Young Africa completed a demanding grant preparation stage with the EU. The Young Africa Botswana affiliate did not complete the process. The first instalment of the grant was received from the EU on December 21<sup>st</sup>, 2022. The project commenced on January 1<sup>st</sup>, 2023. The project progress will be recorded in next year director's report.

Objective 3: To develop a refocused approach to global citizenship education.

The Covid-19 pandemic continued to disturb the rhythm of our international volunteering and immersion programmes. For the third consecutive year the SERVE international volunteer programme could not proceed due to the prevalence of risk and care associated with Covid-19.

SERVE IN 2022 recruited a Schools Coordinator on a part-time basis to commence a school programme focused on global citizenship in six secondary schools. The programme ran from January 2022 to April 2022. Led by an experienced returned SERVE volunteer the project was very positively evaluated.

The SERVE team continued to promote the concept of virtual volunteering and promoted several initiatives focused on drawing groups and citizens to visit the SERVE Sustainable Development Goals Trail at Scala, Castle Road, Cork. SERVE received a grant from the Department of Education and Science for a school specific programme. SERVE also commenced a new partnership relationship with schools and the Synergy Credit Union in Fermoy, County Cork. The SERVE team harnessed the learning from the virtual and hybrid volunteering programmes implemented in 2020, 2021 and 2022 to prepare a targeted application to Irish Aid for a new approach to global citizenship. SERVE recruited a new Global Citizenship Coordinator and an Intern and commenced in the fourth quarter of 2022 the recruitment process for a return to international volunteering in 2023.

The SERVE team following the learnings from Lockdown times implemented during 2022 the hybrid Think Global-Act Local programme. In line with the experience of other organisations digital gatherings were less successful during 2022 than in 2021 and 2020.

The SERVE board asked Jane Mellet a board member with SERVE in the Republic of Ireland to consider the ecological dimension to international volunteer programmes and to prepare a concrete proposal that will direct SERVE's approach to international volunteering into the future.

The SERVE@Home groups continued during 2022. These groups are intended to galvanise the involvement of the SERVE alumni. The earlier energy emanating from digital meetings evaporated and like many peer organisations such groups struggled

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## SERVE IN SOLIDARITY IRELAND

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### THE DIRECTORS' REPORT CONTINUED

during 2022 as digital energy waned and yet a reticence prevailed about physical gatherings

Objective 4: To develop the strategic approach of SERVE to fundraising, focused on raising Unrestricted Funds, with an emphasis on sustainability.

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

	31/01/23	31/01/22
Total Income (£)	26,548	56,506
Total Restricted Income (£)	21,505	23,207
Total Unrestricted Income (£)	5,043	33,299
Grant Income (£)	000	000
Voluntary Income (£)	26,548	56,506
From the Irish Public (£)	26,548	56,506
Unrestricted Reserves (£)	84,580	81,719

Objective 5: To continue the strengthening of governance structures.

There were no significant changes to the SERVE board in the North of Ireland during 2020.

Objective 6: To develop a new SERVE Strategic Plan for the period 2023-2026.

During 2022 the SERVE Board nominated two board members and two managers to form a Strategic Planning committee. This group met several times and recommended to the Board the appointment of a specific consultant to lead the Strategic Planning process. This consultant worked with all the relevant Stakeholders and the Strategic Planning process was completed in the third quarter of 2023.

#### 4. OPERATIONAL SUMMARY

##### *Development Programme*

Expenditure on development programmes amounted to £Nil (2022 £36,840).

## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED

FOR THE YEAR ENDED JANUARY 31<sup>st</sup> 2023.

#### *Volunteer Programme*

All international programmes were cancelled during 2022.

#### *Development Education and Global Citizenship*

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

During 2022 the SERVE Think Global Act Local was again successfully rolled out engaging thirty-six young adults in a programme delivered through a hybrid model involving both digital and physical engagement.

Important initiatives were taken during 2022 in progressing at Scala, Cork the Sustainable Development Goals trail. Specific school projects were implemented in eight different school.

#### *Fair Trade*

Flip Flop Friday raised £2,270 in Belfast in 2022.

#### *Fundraising*

The directors will continue during 2023 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 22 which shows a surplus for the year amounting to £24,366 (2022 £18,430).

SERVE is a registered charity in the North of Ireland (XT 16752). The overall decrease in SERVE Income in the North of Ireland during 2022 was 53%. This decrease is explained by the absence of funding from UK Trusts in 2022.

Direct Charitable Expenditure was 99% (2022 99%). Governance costs and the costs of raising funds in total were less than 1%.

## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED FOR THE YEAR ENDED JANUARY 31<sup>st</sup> 2023.

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

There are reserves of £225,876 (2022 £201,510) at the year-end January 31<sup>st</sup>,2023 on hold in the North of Ireland. There are three important factors relevant to an analysis of these reserves: (1) £84,580 represents a prudent unrestricted reserve balance; (2) There is £9,166 that relates to long school development in Haiti; (3) The remaining reserves of £132,130 is made up of £18,088 relating to the Philippines; £6,917 related to Thailand; £2,002 relating to Mozambique; £19,902 relating to South Africa, £1,022 relating to Brazil and India £12,131; £9,579 relating to Zambia; Solidarity Fund £40,989, Zimbabwe £1,505, and Ukraine £20,000. There is a deficit in the Burkina Faso fund of £-7.

SERVE is 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 £84,580 (2022 £81,719) at 31<sup>st</sup> January 2023 represents a 3.5% 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 17 months (2022 19 months) of the running costs of the organisation.

#### 6. EVENTS SINCE THE YEAR END

In the opinion of the Directors the challenges posed by the pandemic and issues relating to climate justice and the appropriateness of international flights in the context of climate warming pose challenges to the highly respected SERVE programmes.

The Directors will continue to consult and study issues pertaining to climate change and pandemics. 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 2023 is based on six key objectives:

### SERVE In SOLIDARITY IRELAND

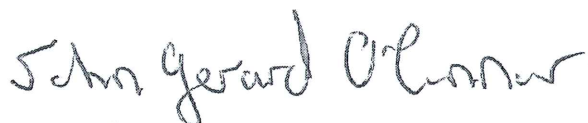
*(being a company limited by guarantee and not having a share capital)*

#### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023.

1. To successfully implement Year Three of the SERVE SYRP programme in Mozambique and Zimbabwe and to seek Irish Aid funding for a further there to five year period.
2. To successfully implement the EU funded Digital Vocational Education Technical programme in Zimbabwe, Mozambique, Zambia and Namibia.
3. To seek funding for a newly designed SERVE approach to global citizenship education.
4. To prioritize strategy towards achieving sustainability.
5. To proactively engage the SERVE alumni in celebrating the SERVE 20<sup>th</sup> anniversary.
6. To develop a new SERVE Strategic Plan for the period 2024-2028.

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 2023

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 2023. 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

19th February 2024

DATE

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2023**

**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 2023 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 2023 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 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 2023

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:** 19th February 2024

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2023**

**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 2023**

**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 2023

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 2023**


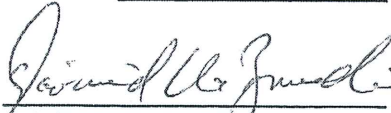
	NOTES	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	1	5,043	21,505	26,548	56,364
Income from investments	2	-	-	-	142
Income from charitable activities		-	-	-	-
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>5,043</b>	<b>21,505</b>	<b>26,548</b>	<b>56,506</b>
<b>EXPENDITURE ON:</b>					
Expenditure on raising funds	3	576	-	576	216
Expenditure on charitable activities	4	1,606	-	1,606	37,860
Other expenditure		-	-	-	-
Net gains/(losses) on investments		-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>2,182</b>	<b>-</b>	<b>2,182</b>	<b>38,076</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>2,861</b>	<b>21,505</b>	<b>24,366</b>	<b>18,430</b>
Transfers between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>2,861</b>	<b>21,505</b>	<b>24,366</b>	<b>18,430</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>TOTAL FUNDS BROUGHT FORWARD</b>	8	<b>81,719</b>	<b>119,791</b>	<b>201,510</b>	<b>183,080</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>84,580</b>	<b>141,296</b>	<b>225,876</b>	<b>201,510</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 2023**

	NOTES	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	7	-	-
<b>CURRENT ASSETS</b>			
Debtors and prepayments		-	-
Cash at bank		226,824	202,458
Cash on deposit		-	-
Cash in hand		-	-
		226,824	202,458
<b>CURRENT LIABILITIES</b>			
Creditors and accruals		(948)	(948)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		225,876	201,510
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		225,876	201,510
<b>ACCRUALS AND DEFERRED INCOME</b>		-	-
<b>TOTAL NET ASSETS/(LIABILITIES)</b>		225,876	201,510
<b>REPRESENTED BY:</b>			
<b>UNRESTRICTED INCOME FUNDS</b>	9	84,580	81,719
<b>RESTRICTED INCOME FUNDS</b>	10	141,296	119,791
		225,876	201,510
<b>APPROVED BY THE DIRECTORS :</b>			
 GERARD O'CONNOR DIRECTOR	 DIARMAID Ua BRÚADAIR DIRECTOR		
DATE <u>19th February 2024</u>	DATE <u>19th February 2024</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 2023**

1. DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Development Appeal	-	21,505	21,505	-	3,207	3,207
Third World Groups	-	-	-	-	20,000	20,000
Solidarity Gifts	15	-	15	148	-	148
Donations	2,758	-	2,758	32,709	-	32,709
Volunteer Contributions	-	-	-	300	-	300
Flip Flop Friday	2,270	-	2,270	-	-	-
	<u>5,043</u>	<u>21,505</u>	<u>26,548</u>	<u>33,157</u>	<u>23,207</u>	<u>56,364</u>
2. INCOME FROM INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	142	-	142
	<u>-</u>	<u>-</u>	<u>-</u>	<u>142</u>	<u>-</u>	<u>142</u>
3. EXPENDITURE ON RAISING FUNDS	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Promotional and fundraising costs	576	-	576	216	-	216
	<u>576</u>	<u>-</u>	<u>576</u>	<u>216</u>	<u>-</u>	<u>216</u>
4. EXPENDITURE ON CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Development projects	-	-	-	-	-	-
Development and Volunteering programmes - administration costs	-	-	-	-	-	-
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	-	-	-	-	-	-
Zambia-St Bakita's youth development - salary costs	-	-	-	-	-	-
Zambia-St Bakita's youth development - support costs	-	-	-	-	-	-
Democratic Republic of Congo - Health Infrastructure	-	-	-	-	10,000	10,000
India - development projects	-	-	-	-	6,840	6,840
India - Association of People with Disabilities	-	-	-	-	-	-
Zimbabwe - Young Africa Youth Skills Training	-	-	-	-	20,000	20,000
Mozambique- cyclone emergency response	-	-	-	-	-	-
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	490	-	490	-	-	-
IT and computer costs	50	-	50	-	-	-
Audit fees	1,020	-	1,020	948	-	948
Bank fees	46	-	46	72	-	72
	<u>1,606</u>	<u>-</u>	<u>1,606</u>	<u>1,020</u>	<u>36,840</u>	<u>37,860</u>

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2023**

<b>5. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR</b>	<b>2023</b>	<b>2022</b>
<b>This is stated after charging/(crediting)</b>	<b>£</b>	<b>£</b>
Auditors remuneration	1,020	948
Depreciation	-	-
	<hr/> <hr/>	<hr/> <hr/>
 <b>6. SALARY COSTS AND EMOLUMENTS</b>	 <b>2023</b>	 <b>2022</b>
	<b>£</b>	<b>£</b>
Total staff costs were as follows:		
Wages and salaries	-	-
Social security costs	-	-
Other pension costs	-	-
	<hr/> <hr/>	<hr/> <hr/>
	<hr/> <hr/>	<hr/> <hr/>

**Trustees' remuneration and benefits**

There was no trustees' remuneration or other benefits for the year ended 31st January 2023. (2022: £Nil)

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st January 2023. (2022: £Nil)

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2023**

**7. TANGIBLE FIXED ASSETS**

	Office Equipment £	Computer Equipment £	Motor Vehicles £	Total £
<b>COST</b>				
As at 1st February 2022	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31st January 2023	-	-	-	-
<b>DEPRECIATION</b>				
As at 1st February 2022	-	-	-	-
Charge for year	-	-	-	-
Eliminated on disposal	-	-	-	-
As at 31st January 2023	-	-	-	-
Net book value 2023	-	-	-	-
Net book value 2022	-	-	-	-

**8. FUND BALANCES**

	Opening Balance £	Income £	Expenditure £	Transfer Between Funds £	Closing Balance 2023 £	Closing Balance 2022 £
<b>Unrestricted funds</b>	81,719	5,043	(2,182)	-	84,580	81,719
<b>Restricted funds:</b>						
Solidarity Fund	40,989	-	-	-	40,989	40,989
Thailand Project	6,917	-	-	-	6,917	6,917
Brazil Project	1,022	-	-	-	1,022	1,022
Phillipines Appeal	18,088	-	-	-	18,088	18,088
India Project	12,131	-	-	-	12,131	12,131
Beira Project	981	-	-	-	981	981
Congo Project	-	-	-	-	-	-
South Africa Appeal	20,925	-	-	-	20,925	20,925
Tibiga Project	(7)	-	-	-	(7)	(7)
Zambia Project	9,579	-	-	-	9,579	9,579
Zimbabwe Project	-	1,505	-	-	1,505	-
Ukraine Project	-	20,000	-	-	20,000	-
Haiti project	9,166	-	-	-	9,166	9,166
	119,791	21,505	-	-	141,296	119,791

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2023**

<b>9. UNRESTRICTED INCOME FUNDS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance at 1st February 2022	81,719	79,659
Net incoming/(outgoing) resources for the year	2,861	32,063
Transfers between funds	-	(30,003)
	<hr/>	<hr/>
Balance at 31st January 2023	<u>84,580</u>	<u>81,719</u>

<b>10. RESTRICTED INCOME FUNDS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance at 1st February 2022	119,791	103,421
Net incoming/(outgoing) resources for the year	21,505	(13,633)
Transfers between funds	-	30,003
	<hr/>	<hr/>
Balance at 31st January 2023	<u>141,296</u>	<u>119,791</u>

**11. 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.

**SERVE In Solidarity Ireland**

Northern Ireland - Charity number 100037

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# Annual report

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SERVE IN SOLIDARITY IRELAND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST JANUARY 2023

( 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  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST JANUARY 2023

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SERVE IN SOLIDARITY IRELAND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST JANUARY 2023

OFFICERS AND OTHER INFORMATION

Directors	Diarmaid Ua Bruadair Noel Gerard Kehoe Leanne Kelly Gerard O'Connor Ronan Cunningham
Chairperson	Gerard O'Connor
Secretary	Diarmaid Ua Bruadair
Programmes and Administration Manager	Paula Quigley
Development Programme Manager	John McCarthy
Registered Office	<i>At the Offices of:</i> O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Auditors	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	Danske Bank Business Banking PO Box 183 Donegall Square West Belfast, BT1 6JS
Company Registration Number	NI 073601
Charity Registration Number	XT 167512
Website	<a href="http://www.serve.ie">www.serve.ie</a>
Charity Commission for Northern Ireland Registration Number	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 2023

Almost twelve months ago I saw a poster proclaiming that "Education gives knowledge, but skills give wings to fly. Let's help the youth soar high". A former UN General Secretary argues that "Microfinance recognises that poor people are remarkable reservoirs of energy and knowledge, posing an untapped opportunity to create markets, bring people in from the margins and give them the tools with which to help themselves".

The SERVE "Skills for Youth Resilience Programme" is focused on educations, skills empowerment, and equipping this generation of young people to have the tools to build resilient futures for themselves. The programme is a three-year programme funded by Irish Aid and SERVE in the peri-urban communities of Chitungwiza and Epworth in Zimbabwe and in the peri-urban community of Manga and the rural community of Dondo in Mozambique. 2022/23 represents year two of the programme and we celebrate supporting and empowering 1,562 young people towards employment and micro-enterprise initiatives. Two hundred and twenty-one scholarships were funded- 58% of these benefiting females recognising the insight once advanced by Irish star Bono that if you "Give a man a fish, he'll eat for the day. Give a woman microcredit, she, her husband, her children, her extended family, will eat for a lifetime". The Directors clearly outline under objective two in the review of the activities of the charity in the attached report a summary of the impressive outputs and outcomes achieved in Year 2 of the programme. SERVE is delighted to partner with Young Africa in the achievement of these impactful development outcomes.

SERVE also during 2022 supported development projects in Zambia, the Inhambane region of Mozambique, and India. The grants allocated included support to primary and secondary schools, solar water resources and aid to disability initiatives. In partnership with the Redemptorists SERVE delivered humanitarian assistance and specialised medical equipment to hospitals in the Ukraine in solidarity with communities devastated by the cruel war instigated by Russia in 2022. On behalf of all stakeholders involved with SERVE a big expression of gratitude is due to our partners who work tirelessly to ensure that nobody is left behind in the communities they serve.

2022 represented the fourteenth year of operations for SERVE in the north of Ireland. The SERVE NI Board and the SERVE volunteer base in the North of Ireland played an important role through various activities in driving the overall plans and ambitions of SERVE.

The continued impact of Covid-19 in 2022 deterred any return to international volunteering programmes. SERVE has successfully placed 1,276 international volunteers over the years but in 2022 our efforts were concentrated on virtual volunteering and global citizenship initiatives with schools and targeted communities.

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 2023

The directors of SERVE In Solidarity Ireland offer a comprehensive report with accompanying financial statements that offers oversight and analysis of the achievements and challenges faced by SERVE during 2022. 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 team.

The cooperative partnership between the respective structures of SERVE in the North and South of Ireland functioned exceptionally well in 2022 in pursuit of the achievement of common goals. The lower levels of income and expenditure during 2022 in the North of Ireland compared to 2021 is not in any way reflective of lower levels of commitment or lack of coordinated focus.

I would like to express sincere gratitude to our supporters who generously contributed to SERVE NI.

I would like to thank the SERVE alumni. The dedication of former volunteers via standing orders, networking, fundraising and committee work is a great asset. I would also like to thank our partner schools, who remain integral to our mandate, and future planning.

Reading the stories of change as told by SERVE beneficiaries is powerfully resourcing and encouraging.

It is a privilege to play a small role in developing untapped human resources so that people can lift themselves out of poverty.

  
John Gerard O'Connor  
Chairperson  
SERVE IN SOLIDARITY IRELAND

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023

The directors present their report and the financial statements for the year ended 31<sup>st</sup> January 2023.

#### 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-

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023

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 2022.

#### *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 seventeen months during 2022.
- 7.

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023

#### *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 directors 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

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023

- 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 May 2022.

#### *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>, 2023. 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.

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023

#### 2. OBJECTIVES OF THE CHARITY

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

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

SERVE'S Values include:

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

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023

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

The Directors set six main objectives for 2022:

1. To successfully implement Year Two of the SERVE SYRP programme in Mozambique and Zimbabwe.
2. To expand the SERVE and Young Africa approach to Skills training to include innovative digital platforms with a particular emphasis on Mozambique and Zimbabwe.
3. To develop a refocused approach to global citizenship education.
4. To develop the strategic approach of SERVE to fundraising, focused on raising Unrestricted Funds, with an emphasis on sustainability.
5. To continue the strengthening of governance structures.
6. To develop a new SERVE Strategic Plan for the period 2023-2026.

The progress made in 2022 in respect of the key objectives is detailed as follows:

**Objective 1: To successfully implement Year Two of the SERVE SYRP programme in Mozambique and Zimbabwe.**

The Directors report outlines the results for the period October 1<sup>st</sup>,2022 to September 30<sup>th</sup>,2023 representing Year 2 of 3 of the Irish Aid funded Skills for Youth Resilience Programme (SYRP) 2021-2024. While the SERVE In Solidarity year-end is January 31<sup>st</sup>, the Irish Aid funded programme began in October 2022 and continued until September 2023. €280,000 was received from Irish Aid in support of this programme. The funds were received from Irish Aid on December 5<sup>th</sup>, 2022.

The Programme is being implemented with Young Africa Zimbabwe (YAZ) in the peri-urban communities of Chitungwiza and Epworth; 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, with a role of overseeing all affiliates and improving and expanding the YA model). The project components are focused on (i) Skills for Economic Resilience; Skills for Emotional Resilience; (iii) Organisational Resilience.

The development outputs achieved in Year 2 of this three-year programme (October 2022 to September 2023) include:

## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED

- 1,562 young people completing skills training for employment and life skills training.
- 221 young people awarded scholarships.
- 6 training department facilities upgraded, including a Wellness Centre in Zimbabwe and the Civil Construction Department, and Electricity Department and the *Avicultura* and *Horticultura* departments in Mozambique. An additional Borehole was also completed at the Mozambican Dondo Campus.
- 99 micro-credit grants and graduate kits disbursed to students.
- 43 students completing the Entrepreneurship Bootcamp at the Young Africa Youth Entrepreneurship Hub.
- 4 Capacity building initiatives at Young Africa centres.
- 18 pivotal staff retained and funded.
- 2 internal audit processes completed.
- 13 international volunteers assigned.

The following development outcomes were achieved:

- 64% of graduates are engaged in economic activity.
- 24% of graduates managing to save money.
- 30% of microcredit loans repaid.
- 79% of students reporting an improvement in their core technical skills.
- 82% of students reporting improved life skills knowledge.
- Positive reports from Young Africa staff about their skills development as a result of capacity building initiatives.
- 52% repayment rate of microcredit loans to Franchise holders.
- Franchise model generating income to cover 71% of core costs.

**Objective 2:** To expand the SERVE and Young Africa approach to Skills training to include innovative digital platforms with a particular emphasis on Mozambique and Zimbabwe.

During the first quarter of 2022 there was a level of intense engagement between SERVE In Solidarity Ireland, Young Africa International (In the Netherlands), Young Africa Hub (Zimbabwe) and five Young Africa affiliates, in each of (Zimbabwe, Zambia, Mozambique, Namibia and Botswana). The announcement by the EU of a call for capacity building projects in the field of Vocational Educational Training acted as a catalyst towards preparing an application to the EU. SERVE led the process registering the EU affiliates in the EU SEDIA System (single Electronic Data Interchange Areas). SERVE submitted the application on March 31<sup>st</sup>, 2022 to the EU. The application was focused on developing digital platforms to deliver Technical, Vocational Education training. In September 2022 SERVE learned that the application was successful to the amount of €399,725 over a two/three-year period. In the fourth quarter of 2022 SERVE

## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED

and Young Africa completed a demanding grant preparation stage with the EU. The Young Africa Botswana affiliate did not complete the process. The first instalment of the grant was received from the EU on December 21<sup>st</sup>, 2022. The project commenced on January 1<sup>st</sup>, 2023. The project progress will be recorded in next year director's report.

Objective 3: To develop a refocused approach to global citizenship education.

The Covid-19 pandemic continued to disturb the rhythm of our international volunteering and immersion programmes. For the third consecutive year the SERVE international volunteer programme could not proceed due to the prevalence of risk and care associated with Covid-19.

SERVE IN 2022 recruited a Schools Coordinator on a part-time basis to commence a school programme focused on global citizenship in six secondary schools. The programme ran from January 2022 to April 2022. Led by an experienced returned SERVE volunteer the project was very positively evaluated.

The SERVE team continued to promote the concept of virtual volunteering and promoted several initiatives focused on drawing groups and citizens to visit the SERVE Sustainable Development Goals Trail at Scala, Castle Road, Cork. SERVE received a grant from the Department of Education and Science for a school specific programme. SERVE also commenced a new partnership relationship with schools and the Synergy Credit Union in Fermoy, County Cork. The SERVE team harnessed the learning from the virtual and hybrid volunteering programmes implemented in 2020, 2021 and 2022 to prepare a targeted application to Irish Aid for a new approach to global citizenship. SERVE recruited a new Global Citizenship Coordinator and an Intern and commenced in the fourth quarter of 2022 the recruitment process for a return to international volunteering in 2023.

The SERVE team following the learnings from Lockdown times implemented during 2022 the hybrid Think Global-Act Local programme. In line with the experience of other organisations digital gatherings were less successful during 2022 than in 2021 and 2020.

The SERVE board asked Jane Mellet a board member with SERVE in the Republic of Ireland to consider the ecological dimension to international volunteer programmes and to prepare a concrete proposal that will direct SERVE's approach to international volunteering into the future.

The SERVE@Home groups continued during 2022. These groups are intended to galvanise the involvement of the SERVE alumni. The earlier energy emanating from digital meetings evaporated and like many peer organisations such groups struggled

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## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED

during 2022 as digital energy waned and yet a reticence prevailed about physical gatherings

Objective 4: To develop the strategic approach of SERVE to fundraising, focused on raising Unrestricted Funds, with an emphasis on sustainability.

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

	31/01/23	31/01/22
Total Income (£)	26,548	56,506
Total Restricted Income (£)	21,505	23,207
Total Unrestricted Income (£)	5,043	33,299
Grant Income (£)	000	000
Voluntary Income (£)	26,548	56,506
From the Irish Public (£)	26,548	56,506
Unrestricted Reserves (£)	84,580	81,719

Objective 5: To continue the strengthening of governance structures.

There were no significant changes to the SERVE board in the North of Ireland during 2020.

Objective 6: To develop a new SERVE Strategic Plan for the period 2023-2026.

During 2022 the SERVE Board nominated two board members and two managers to form a Strategic Planning committee. This group met several times and recommended to the Board the appointment of a specific consultant to lead the Strategic Planning process. This consultant worked with all the relevant Stakeholders and the Strategic Planning process was completed in the third quarter of 2023.

#### 4. OPERATIONAL SUMMARY

##### *Development Programme*

Expenditure on development programmes amounted to £Nil (2022 £36,840).

## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED

FOR THE YEAR ENDED JANUARY 31<sup>st</sup> 2023.

#### *Volunteer Programme*

All international programmes were cancelled during 2022.

#### *Development Education and Global Citizenship*

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

During 2022 the SERVE Think Global Act Local was again successfully rolled out engaging thirty-six young adults in a programme delivered through a hybrid model involving both digital and physical engagement.

Important initiatives were taken during 2022 in progressing at Scala, Cork the Sustainable Development Goals trail. Specific school projects were implemented in eight different school.

#### *Fair Trade*

Flip Flop Friday raised £2,270 in Belfast in 2022.

#### *Fundraising*

The directors will continue during 2023 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 22 which shows a surplus for the year amounting to £24,366 (2022 £18,430).

SERVE is a registered charity in the North of Ireland (XT 16752). The overall decrease in SERVE Income in the North of Ireland during 2022 was 53%. This decrease is explained by the absence of funding from UK Trusts in 2022.

Direct Charitable Expenditure was 99% (2022 99%). Governance costs and the costs of raising funds in total were less than 1%.

## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED FOR THE YEAR ENDED JANUARY 31<sup>st</sup> 2023.

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

There are reserves of £225,876 (2022 £201,510) at the year-end January 31<sup>st</sup>,2023 on hold in the North of Ireland. There are three important factors relevant to an analysis of these reserves: (1) £84,580 represents a prudent unrestricted reserve balance; (2) There is £9,166 that relates to long school development in Haiti; (3) The remaining reserves of £132,130 is made up of £18,088 relating to the Philippines; £6,917 related to Thailand; £2,002 relating to Mozambique; £19,902 relating to South Africa, £1,022 relating to Brazil and India £12,131; £9,579 relating to Zambia; Solidarity Fund £40,989, Zimbabwe £1,505, and Ukraine £20,000. There is a deficit in the Burkina Faso fund of £-7.

SERVE is 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 £84,580 (2022 £81,719) at 31<sup>st</sup> January 2023 represents a 3.5% 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 17 months (2022 19 months) of the running costs of the organisation.

#### 6. EVENTS SINCE THE YEAR END

In the opinion of the Directors the challenges posed by the pandemic and issues relating to climate justice and the appropriateness of international flights in the context of climate warming pose challenges to the highly respected SERVE programmes.

The Directors will continue to consult and study issues pertaining to climate change and pandemics. 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 2023 is based on six key objectives:

### SERVE In SOLIDARITY IRELAND

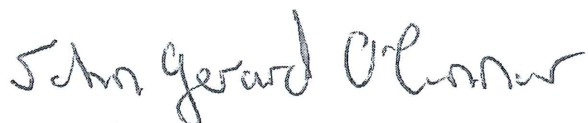
*(being a company limited by guarantee and not having a share capital)*

#### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023.

1. To successfully implement Year Three of the SERVE SYRP programme in Mozambique and Zimbabwe and to seek Irish Aid funding for a further there to five year period.
2. To successfully implement the EU funded Digital Vocational Education Technical programme in Zimbabwe, Mozambique, Zambia and Namibia.
3. To seek funding for a newly designed SERVE approach to global citizenship education.
4. To prioritize strategy towards achieving sustainability.
5. To proactively engage the SERVE alumni in celebrating the SERVE 20<sup>th</sup> anniversary.
6. To develop a new SERVE Strategic Plan for the period 2024-2028.

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 2023

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 2023. 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

19th February 2024

DATE

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2023**

**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 2023 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 2023 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 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 2023

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:** 19th February 2024

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2023**

**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 2023**

**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 2023

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 2023**


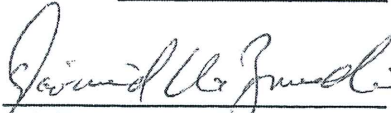
	NOTES	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	1	5,043	21,505	26,548	56,364
Income from investments	2	-	-	-	142
Income from charitable activities		-	-	-	-
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>5,043</b>	<b>21,505</b>	<b>26,548</b>	<b>56,506</b>
<b>EXPENDITURE ON:</b>					
Expenditure on raising funds	3	576	-	576	216
Expenditure on charitable activities	4	1,606	-	1,606	37,860
Other expenditure		-	-	-	-
Net gains/(losses) on investments		-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>2,182</b>	<b>-</b>	<b>2,182</b>	<b>38,076</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>2,861</b>	<b>21,505</b>	<b>24,366</b>	<b>18,430</b>
Transfers between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>2,861</b>	<b>21,505</b>	<b>24,366</b>	<b>18,430</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>TOTAL FUNDS BROUGHT FORWARD</b>	8	<b>81,719</b>	<b>119,791</b>	<b>201,510</b>	<b>183,080</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>84,580</b>	<b>141,296</b>	<b>225,876</b>	<b>201,510</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 2023**

	NOTES	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	7	-	-
<b>CURRENT ASSETS</b>			
Debtors and prepayments		-	-
Cash at bank		226,824	202,458
Cash on deposit		-	-
Cash in hand		-	-
		226,824	202,458
<b>CURRENT LIABILITIES</b>			
Creditors and accruals		(948)	(948)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		225,876	201,510
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		225,876	201,510
<b>ACCRUALS AND DEFERRED INCOME</b>		-	-
<b>TOTAL NET ASSETS/(LIABILITIES)</b>		225,876	201,510
<b>REPRESENTED BY:</b>			
<b>UNRESTRICTED INCOME FUNDS</b>	9	84,580	81,719
<b>RESTRICTED INCOME FUNDS</b>	10	141,296	119,791
		225,876	201,510
<b>APPROVED BY THE DIRECTORS :</b>			
			
<b>GERARD O'CONNOR</b>		<b>DIARMAID Ua BRÚADAIR</b>	
<b>DIRECTOR</b>		<b>DIRECTOR</b>	
<b>DATE</b> <u>19th February 2024</u>		<b>DATE</b> <u>19th February 2024</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 2023**

1. DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Development Appeal	-	21,505	21,505	-	3,207	3,207
Third World Groups	-	-	-	-	20,000	20,000
Solidarity Gifts	15	-	15	148	-	148
Donations	2,758	-	2,758	32,709	-	32,709
Volunteer Contributions	-	-	-	300	-	300
Flip Flop Friday	2,270	-	2,270	-	-	-
	<b>5,043</b>	<b>21,505</b>	<b>26,548</b>	<b>33,157</b>	<b>23,207</b>	<b>56,364</b>
2. INCOME FROM INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	142	-	142
	<b>-</b>	<b>-</b>	<b>-</b>	<b>142</b>	<b>-</b>	<b>142</b>
3. EXPENDITURE ON RAISING FUNDS	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Promotional and fundraising costs	576	-	576	216	-	216
	<b>576</b>	<b>-</b>	<b>576</b>	<b>216</b>	<b>-</b>	<b>216</b>
4. EXPENDITURE ON CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Development projects	-	-	-	-	-	-
Development and Volunteering programmes - administration costs	-	-	-	-	-	-
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	-	-	-	-	-	-
Zambia-St Bakita's youth development - salary costs	-	-	-	-	-	-
Zambia-St Bakita's youth development - support costs	-	-	-	-	-	-
Democratic Republic of Congo - Health Infrastructure	-	-	-	-	10,000	10,000
India - development projects	-	-	-	-	6,840	6,840
India - Association of People with Disabilities	-	-	-	-	-	-
Zimbabwe - Young Africa Youth Skills Training	-	-	-	-	20,000	20,000
Mozambique- cyclone emergency response	-	-	-	-	-	-
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	490	-	490	-	-	-
IT and computer costs	50	-	50	-	-	-
Audit fees	1,020	-	1,020	948	-	948
Bank fees	46	-	46	72	-	72
	<b>1,606</b>	<b>-</b>	<b>1,606</b>	<b>1,020</b>	<b>36,840</b>	<b>37,860</b>

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2023**

<b>5. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR</b>	<b>2023</b>	<b>2022</b>
<b>This is stated after charging/(crediting)</b>	<b>£</b>	<b>£</b>
Auditors remuneration	1,020	948
Depreciation	-	-
	<hr/> <hr/>	<hr/> <hr/>
 <b>6. SALARY COSTS AND EMOLUMENTS</b>	 <b>2023</b>	 <b>2022</b>
	<b>£</b>	<b>£</b>
Total staff costs were as follows:		
Wages and salaries	-	-
Social security costs	-	-
Other pension costs	-	-
	<hr/> <hr/>	<hr/> <hr/>
	<hr/> <hr/>	<hr/> <hr/>

**Trustees' remuneration and benefits**

There was no trustees' remuneration or other benefits for the year ended 31st January 2023. (2022: £Nil)

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st January 2023. (2022: £Nil)

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2023**

**7. TANGIBLE FIXED ASSETS**

	Office Equipment £	Computer Equipment £	Motor Vehicles £	Total £
<b>COST</b>				
As at 1st February 2022	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31st January 2023	-	-	-	-
<b>DEPRECIATION</b>				
As at 1st February 2022	-	-	-	-
Charge for year	-	-	-	-
Eliminated on disposal	-	-	-	-
As at 31st January 2023	-	-	-	-
Net book value 2023	-	-	-	-
Net book value 2022	-	-	-	-

**8. FUND BALANCES**

	Opening Balance £	Income £	Expenditure £	Transfer Between Funds £	Closing Balance 2023 £	Closing Balance 2022 £
<b>Unrestricted funds</b>	81,719	5,043	(2,182)	-	84,580	81,719
<b>Restricted funds:</b>						
Solidarity Fund	40,989	-	-	-	40,989	40,989
Thailand Project	6,917	-	-	-	6,917	6,917
Brazil Project	1,022	-	-	-	1,022	1,022
Phillipines Appeal	18,088	-	-	-	18,088	18,088
India Project	12,131	-	-	-	12,131	12,131
Beira Project	981	-	-	-	981	981
Congo Project	-	-	-	-	-	-
South Africa Appeal	20,925	-	-	-	20,925	20,925
Tibiga Project	(7)	-	-	-	(7)	(7)
Zambia Project	9,579	-	-	-	9,579	9,579
Zimbabwe Project	-	1,505	-	-	1,505	-
Ukraine Project	-	20,000	-	-	20,000	-
Haiti project	9,166	-	-	-	9,166	9,166
	119,791	21,505	-	-	141,296	119,791

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2023**

<b>9. UNRESTRICTED INCOME FUNDS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance at 1st February 2022	81,719	79,659
Net incoming/(outgoing) resources for the year	2,861	32,063
Transfers between funds	-	(30,003)
	<hr/>	<hr/>
Balance at 31st January 2023	<u>84,580</u>	<u>81,719</u>

<b>10. RESTRICTED INCOME FUNDS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance at 1st February 2022	119,791	103,421
Net incoming/(outgoing) resources for the year	21,505	(13,633)
Transfers between funds	-	30,003
	<hr/>	<hr/>
Balance at 31st January 2023	<u>141,296</u>	<u>119,791</u>

**11. 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.

**SERVE In Solidarity Ireland**

Northern Ireland - Charity number 100037

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# Annual return

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SERVE IN SOLIDARITY IRELAND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST JANUARY 2023

( 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  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST JANUARY 2023

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SERVE IN SOLIDARITY IRELAND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST JANUARY 2023

OFFICERS AND OTHER INFORMATION

Directors	Diarmaid Ua Bruadair Noel Gerard Kehoe Leanne Kelly Gerard O'Connor Ronan Cunningham
Chairperson	Gerard O'Connor
Secretary	Diarmaid Ua Bruadair
Programmes and Administration Manager	Paula Quigley
Development Programme Manager	John McCarthy
Registered Office	<i>At the Offices of:</i> O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Auditors	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	Danske Bank Business Banking PO Box 183 Donegall Square West Belfast, BT1 6JS
Company Registration Number	NI 073601
Charity Registration Number	XT 167512
Website	<a href="http://www.serve.ie">www.serve.ie</a>
Charity Commission for Northern Ireland Registration Number	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 2023

Almost twelve months ago I saw a poster proclaiming that "Education gives knowledge, but skills give wings to fly. Let's help the youth soar high". A former UN General Secretary argues that "Microfinance recognises that poor people are remarkable reservoirs of energy and knowledge, posing an untapped opportunity to create markets, bring people in from the margins and give them the tools with which to help themselves".

The SERVE "Skills for Youth Resilience Programme" is focused on educations, skills empowerment, and equipping this generation of young people to have the tools to build resilient futures for themselves. The programme is a three-year programme funded by Irish Aid and SERVE in the peri-urban communities of Chitungwiza and Epworth in Zimbabwe and in the peri-urban community of Manga and the rural community of Dondo in Mozambique. 2022/23 represents year two of the programme and we celebrate supporting and empowering 1,562 young people towards employment and micro-enterprise initiatives. Two hundred and twenty-one scholarships were funded- 58% of these benefiting females recognising the insight once advanced by Irish star Bono that if you "Give a man a fish, he'll eat for the day. Give a woman microcredit, she, her husband, her children, her extended family, will eat for a lifetime". The Directors clearly outline under objective two in the review of the activities of the charity in the attached report a summary of the impressive outputs and outcomes achieved in Year 2 of the programme. SERVE is delighted to partner with Young Africa in the achievement of these impactful development outcomes.

SERVE also during 2022 supported development projects in Zambia, the Inhambane region of Mozambique, and India. The grants allocated included support to primary and secondary schools, solar water resources and aid to disability initiatives. In partnership with the Redemptorists SERVE delivered humanitarian assistance and specialised medical equipment to hospitals in the Ukraine in solidarity with communities devastated by the cruel war instigated by Russia in 2022. On behalf of all stakeholders involved with SERVE a big expression of gratitude is due to our partners who work tirelessly to ensure that nobody is left behind in the communities they serve.

2022 represented the fourteenth year of operations for SERVE in the north of Ireland. The SERVE NI Board and the SERVE volunteer base in the North of Ireland played an important role through various activities in driving the overall plans and ambitions of SERVE.

The continued impact of Covid-19 in 2022 deterred any return to international volunteering programmes. SERVE has successfully placed 1,276 international volunteers over the years but in 2022 our efforts were concentrated on virtual volunteering and global citizenship initiatives with schools and targeted communities.

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 2023

The directors of SERVE In Solidarity Ireland offer a comprehensive report with accompanying financial statements that offers oversight and analysis of the achievements and challenges faced by SERVE during 2022. 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 team.

The cooperative partnership between the respective structures of SERVE in the North and South of Ireland functioned exceptionally well in 2022 in pursuit of the achievement of common goals. The lower levels of income and expenditure during 2022 in the North of Ireland compared to 2021 is not in any way reflective of lower levels of commitment or lack of coordinated focus.

I would like to express sincere gratitude to our supporters who generously contributed to SERVE NI.

I would like to thank the SERVE alumni. The dedication of former volunteers via standing orders, networking, fundraising and committee work is a great asset. I would also like to thank our partner schools, who remain integral to our mandate, and future planning.

Reading the stories of change as told by SERVE beneficiaries is powerfully resourcing and encouraging.

It is a privilege to play a small role in developing untapped human resources so that people can lift themselves out of poverty.

  
John Gerard O'Connor  
Chairperson  
SERVE IN SOLIDARITY IRELAND

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023

The directors present their report and the financial statements for the year ended 31<sup>st</sup> January 2023.

#### 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-

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023

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 2022.

#### *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 seventeen months during 2022.
- 7.

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023

#### *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 directors 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

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023

- 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 May 2022.

#### *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>, 2023. 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.

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023

#### 2. OBJECTIVES OF THE CHARITY

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

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

SERVE'S Values include:

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

## SERVE IN SOLIDARITY IRELAND

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

### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023

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

The Directors set six main objectives for 2022:

1. To successfully implement Year Two of the SERVE SYRP programme in Mozambique and Zimbabwe.
2. To expand the SERVE and Young Africa approach to Skills training to include innovative digital platforms with a particular emphasis on Mozambique and Zimbabwe.
3. To develop a refocused approach to global citizenship education.
4. To develop the strategic approach of SERVE to fundraising, focused on raising Unrestricted Funds, with an emphasis on sustainability.
5. To continue the strengthening of governance structures.
6. To develop a new SERVE Strategic Plan for the period 2023-2026.

The progress made in 2022 in respect of the key objectives is detailed as follows:

**Objective 1: To successfully implement Year Two of the SERVE SYRP programme in Mozambique and Zimbabwe.**

The Directors report outlines the results for the period October 1<sup>st</sup>,2022 to September 30<sup>th</sup>,2023 representing Year 2 of 3 of the Irish Aid funded Skills for Youth Resilience Programme (SYRP) 2021-2024. While the SERVE In Solidarity year-end is January 31<sup>st</sup>, the Irish Aid funded programme began in October 2022 and continued until September 2023. €280,000 was received from Irish Aid in support of this programme. The funds were received from Irish Aid on December 5<sup>th</sup>, 2022.

The Programme is being implemented with Young Africa Zimbabwe (YAZ) in the peri-urban communities of Chitungwiza and Epworth; 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, with a role of overseeing all affiliates and improving and expanding the YA model). The project components are focused on (i) Skills for Economic Resilience; Skills for Emotional Resilience; (iii) Organisational Resilience.

The development outputs achieved in Year 2 of this three-year programme (October 2022 to September 2023) include:

## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED

- 1,562 young people completing skills training for employment and life skills training.
- 221 young people awarded scholarships.
- 6 training department facilities upgraded, including a Wellness Centre in Zimbabwe and the Civil Construction Department, and Electricity Department and the *Avicultura* and *Horticultura* departments in Mozambique. An additional Borehole was also completed at the Mozambican Dondo Campus.
- 99 micro-credit grants and graduate kits disbursed to students.
- 43 students completing the Entrepreneurship Bootcamp at the Young Africa Youth Entrepreneurship Hub.
- 4 Capacity building initiatives at Young Africa centres.
- 18 pivotal staff retained and funded.
- 2 internal audit processes completed.
- 13 international volunteers assigned.

The following development outcomes were achieved:

- 64% of graduates are engaged in economic activity.
- 24% of graduates managing to save money.
- 30% of microcredit loans repaid.
- 79% of students reporting an improvement in their core technical skills.
- 82% of students reporting improved life skills knowledge.
- Positive reports from Young Africa staff about their skills development as a result of capacity building initiatives.
- 52% repayment rate of microcredit loans to Franchise holders.
- Franchise model generating income to cover 71% of core costs.

**Objective 2:** To expand the SERVE and Young Africa approach to Skills training to include innovative digital platforms with a particular emphasis on Mozambique and Zimbabwe.

During the first quarter of 2022 there was a level of intense engagement between SERVE In Solidarity Ireland, Young Africa International (In the Netherlands), Young Africa Hub (Zimbabwe) and five Young Africa affiliates, in each of (Zimbabwe, Zambia, Mozambique, Namibia and Botswana). The announcement by the EU of a call for capacity building projects in the field of Vocational Educational Training acted as a catalyst towards preparing an application to the EU. SERVE led the process registering the EU affiliates in the EU SEDIA System (single Electronic Data Interchange Areas). SERVE submitted the application on March 31<sup>st</sup>, 2022 to the EU. The application was focused on developing digital platforms to deliver Technical, Vocational Education training. In September 2022 SERVE learned that the application was successful to the amount of €399,725 over a two/three-year period. In the fourth quarter of 2022 SERVE

## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED

and Young Africa completed a demanding grant preparation stage with the EU. The Young Africa Botswana affiliate did not complete the process. The first instalment of the grant was received from the EU on December 21<sup>st</sup>, 2022. The project commenced on January 1<sup>st</sup>, 2023. The project progress will be recorded in next year director's report.

Objective 3: To develop a refocused approach to global citizenship education.

The Covid-19 pandemic continued to disturb the rhythm of our international volunteering and immersion programmes. For the third consecutive year the SERVE international volunteer programme could not proceed due to the prevalence of risk and care associated with Covid-19.

SERVE IN 2022 recruited a Schools Coordinator on a part-time basis to commence a school programme focused on global citizenship in six secondary schools. The programme ran from January 2022 to April 2022. Led by an experienced returned SERVE volunteer the project was very positively evaluated.

The SERVE team continued to promote the concept of virtual volunteering and promoted several initiatives focused on drawing groups and citizens to visit the SERVE Sustainable Development Goals Trail at Scala, Castle Road, Cork. SERVE received a grant from the Department of Education and Science for a school specific programme. SERVE also commenced a new partnership relationship with schools and the Synergy Credit Union in Fermoy, County Cork. The SERVE team harnessed the learning from the virtual and hybrid volunteering programmes implemented in 2020, 2021 and 2022 to prepare a targeted application to Irish Aid for a new approach to global citizenship. SERVE recruited a new Global Citizenship Coordinator and an Intern and commenced in the fourth quarter of 2022 the recruitment process for a return to international volunteering in 2023.

The SERVE team following the learnings from Lockdown times implemented during 2022 the hybrid Think Global-Act Local programme. In line with the experience of other organisations digital gatherings were less successful during 2022 than in 2021 and 2020.

The SERVE board asked Jane Mellet a board member with SERVE in the Republic of Ireland to consider the ecological dimension to international volunteer programmes and to prepare a concrete proposal that will direct SERVE's approach to international volunteering into the future.

The SERVE@Home groups continued during 2022. These groups are intended to galvanise the involvement of the SERVE alumni. The earlier energy emanating from digital meetings evaporated and like many peer organisations such groups struggled

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## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED

during 2022 as digital energy waned and yet a reticence prevailed about physical gatherings

Objective 4: To develop the strategic approach of SERVE to fundraising, focused on raising Unrestricted Funds, with an emphasis on sustainability.

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

	31/01/23	31/01/22
Total Income (£)	26,548	56,506
Total Restricted Income (£)	21,505	23,207
Total Unrestricted Income (£)	5,043	33,299
Grant Income (£)	000	000
Voluntary Income (£)	26,548	56,506
From the Irish Public (£)	26,548	56,506
Unrestricted Reserves (£)	84,580	81,719

Objective 5: To continue the strengthening of governance structures.

There were no significant changes to the SERVE board in the North of Ireland during 2020.

Objective 6: To develop a new SERVE Strategic Plan for the period 2023-2026.

During 2022 the SERVE Board nominated two board members and two managers to form a Strategic Planning committee. This group met several times and recommended to the Board the appointment of a specific consultant to lead the Strategic Planning process. This consultant worked with all the relevant Stakeholders and the Strategic Planning process was completed in the third quarter of 2023.

#### 4. OPERATIONAL SUMMARY

##### *Development Programme*

Expenditure on development programmes amounted to £Nil (2022 £36,840).

## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED

FOR THE YEAR ENDED JANUARY 31<sup>st</sup> 2023.

#### *Volunteer Programme*

All international programmes were cancelled during 2022.

#### *Development Education and Global Citizenship*

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

During 2022 the SERVE Think Global Act Local was again successfully rolled out engaging thirty-six young adults in a programme delivered through a hybrid model involving both digital and physical engagement.

Important initiatives were taken during 2022 in progressing at Scala, Cork the Sustainable Development Goals trail. Specific school projects were implemented in eight different school.

#### *Fair Trade*

Flip Flop Friday raised £2,270 in Belfast in 2022.

#### *Fundraising*

The directors will continue during 2023 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 22 which shows a surplus for the year amounting to £24,366 (2022 £18,430).

SERVE is a registered charity in the North of Ireland (XT 16752). The overall decrease in SERVE Income in the North of Ireland during 2022 was 53%. This decrease is explained by the absence of funding from UK Trusts in 2022.

Direct Charitable Expenditure was 99% (2022 99%). Governance costs and the costs of raising funds in total were less than 1%.

## SERVE IN SOLIDARITY IRELAND

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

### THE DIRECTORS' REPORT CONTINUED FOR THE YEAR ENDED JANUARY 31<sup>st</sup> 2023.

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

There are reserves of £225,876 (2022 £201,510) at the year-end January 31<sup>st</sup>,2023 on hold in the North of Ireland. There are three important factors relevant to an analysis of these reserves: (1) £84,580 represents a prudent unrestricted reserve balance; (2) There is £9,166 that relates to long school development in Haiti; (3) The remaining reserves of £132,130 is made up of £18,088 relating to the Philippines; £6,917 related to Thailand; £2,002 relating to Mozambique; £19,902 relating to South Africa, £1,022 relating to Brazil and India £12,131; £9,579 relating to Zambia; Solidarity Fund £40,989, Zimbabwe £1,505, and Ukraine £20,000. There is a deficit in the Burkina Faso fund of £-7.

SERVE is 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 £84,580 (2022 £81,719) at 31<sup>st</sup> January 2023 represents a 3.5% 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 17 months (2022 19 months) of the running costs of the organisation.

#### 6. EVENTS SINCE THE YEAR END

In the opinion of the Directors the challenges posed by the pandemic and issues relating to climate justice and the appropriateness of international flights in the context of climate warming pose challenges to the highly respected SERVE programmes.

The Directors will continue to consult and study issues pertaining to climate change and pandemics. 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 2023 is based on six key objectives:

### SERVE In SOLIDARITY IRELAND

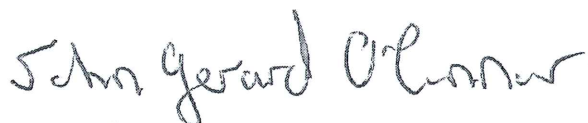
*(being a company limited by guarantee and not having a share capital)*

#### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2023.

1. To successfully implement Year Three of the SERVE SYRP programme in Mozambique and Zimbabwe and to seek Irish Aid funding for a further there to five year period.
2. To successfully implement the EU funded Digital Vocational Education Technical programme in Zimbabwe, Mozambique, Zambia and Namibia.
3. To seek funding for a newly designed SERVE approach to global citizenship education.
4. To prioritize strategy towards achieving sustainability.
5. To proactively engage the SERVE alumni in celebrating the SERVE 20<sup>th</sup> anniversary.
6. To develop a new SERVE Strategic Plan for the period 2024-2028.

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 2023

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 2023. 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

19th February 2024

DATE

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2023**

**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 2023 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 2023 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 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 2023

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:** 19th February 2024

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2023**

**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 2023**

**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 2023

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 2023**


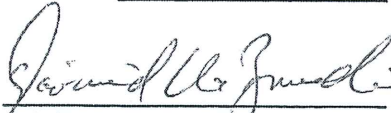
	NOTES	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	1	5,043	21,505	26,548	56,364
Income from investments	2	-	-	-	142
Income from charitable activities		-	-	-	-
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>5,043</b>	<b>21,505</b>	<b>26,548</b>	<b>56,506</b>
<b>EXPENDITURE ON:</b>					
Expenditure on raising funds	3	576	-	576	216
Expenditure on charitable activities	4	1,606	-	1,606	37,860
Other expenditure		-	-	-	-
Net gains/(losses) on investments		-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>2,182</b>	<b>-</b>	<b>2,182</b>	<b>38,076</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>2,861</b>	<b>21,505</b>	<b>24,366</b>	<b>18,430</b>
Transfers between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>2,861</b>	<b>21,505</b>	<b>24,366</b>	<b>18,430</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>TOTAL FUNDS BROUGHT FORWARD</b>	8	<b>81,719</b>	<b>119,791</b>	<b>201,510</b>	<b>183,080</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>84,580</b>	<b>141,296</b>	<b>225,876</b>	<b>201,510</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 2023**

	NOTES	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	7	-	-
<b>CURRENT ASSETS</b>			
Debtors and prepayments		-	-
Cash at bank		226,824	202,458
Cash on deposit		-	-
Cash in hand		-	-
		<u>226,824</u>	<u>202,458</u>
<b>CURRENT LIABILITIES</b>			
Creditors and accruals		(948)	(948)
		<u>225,876</u>	<u>201,510</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			
		225,876	201,510
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		225,876	201,510
<b>ACCRUALS AND DEFERRED INCOME</b>			
		-	-
<b>TOTAL NET ASSETS/(LIABILITIES)</b>			
		<u>225,876</u>	<u>201,510</u>
<b>REPRESENTED BY:</b>			
<b>UNRESTRICTED INCOME FUNDS</b>			
	9	84,580	81,719
<b>RESTRICTED INCOME FUNDS</b>			
	10	141,296	119,791
		<u>225,876</u>	<u>201,510</u>
<b>APPROVED BY THE DIRECTORS :</b>			
 <u>GERARD O'CONNOR</u> DIRECTOR		 <u>DIARMAID Ua BRÚADAIR</u> DIRECTOR	
DATE <u>19th February 2024</u>		DATE <u>19th February 2024</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 2023**

**1. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Development Appeal	-	21,505	21,505	-	3,207	3,207
Third World Groups	-	-	-	-	20,000	20,000
Solidarity Gifts	15	-	15	148	-	148
Donations	2,758	-	2,758	32,709	-	32,709
Volunteer Contributions	-	-	-	300	-	300
Flip Flop Friday	2,270	-	2,270	-	-	-
	5,043	21,505	26,548	33,157	23,207	56,364

**2. INCOME FROM INVESTMENTS**

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	142	-	142
	-	-	-	142	-	142

**3. EXPENDITURE ON RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Promotional and fundraising costs	576	-	576	216	-	216
	576	-	576	216	-	216

**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Development projects	-	-	-	-	-	-
Development and Volunteering programmes - administration costs	-	-	-	-	-	-
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	-	-	-	-	-	-
Zambia-St Bakita's youth development - salary costs	-	-	-	-	-	-
Zambia-St Bakita's youth development - support costs	-	-	-	-	-	-
Democratic Republic of Congo - Health Infrastructure	-	-	-	-	10,000	10,000
India - development projects	-	-	-	-	6,840	6,840
India - Association of People with Disabilities	-	-	-	-	-	-
Zimbabwe - Young Africa Youth Skills Training	-	-	-	-	20,000	20,000
Mozambique- cyclone emergency response	-	-	-	-	-	-
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	490	-	490	-	-	-
IT and computer costs	50	-	50	-	-	-
Audit fees	1,020	-	1,020	948	-	948
Bank fees	46	-	46	72	-	72
	1,606	-	1,606	1,020	36,840	37,860

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2023**

<b>5. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR</b>	<b>2023</b>	<b>2022</b>
<b>This is stated after charging/(crediting)</b>	<b>£</b>	<b>£</b>
Auditors remuneration	1,020	948
Depreciation	-	-
	<hr/> <hr/>	<hr/> <hr/>
 <b>6. SALARY COSTS AND EMOLUMENTS</b>	 <b>2023</b>	 <b>2022</b>
	<b>£</b>	<b>£</b>
Total staff costs were as follows:		
Wages and salaries	-	-
Social security costs	-	-
Other pension costs	-	-
	<hr/> <hr/>	<hr/> <hr/>
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**Trustees' remuneration and benefits**

There was no trustees' remuneration or other benefits for the year ended 31st January 2023. (2022: £Nil)

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st January 2023. (2022: £Nil)

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2023**

**7. TANGIBLE FIXED ASSETS**

	Office Equipment £	Computer Equipment £	Motor Vehicles £	Total £
<b>COST</b>				
As at 1st February 2022	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31st January 2023	-	-	-	-
<b>DEPRECIATION</b>				
As at 1st February 2022	-	-	-	-
Charge for year	-	-	-	-
Eliminated on disposal	-	-	-	-
As at 31st January 2023	-	-	-	-
Net book value 2023	-	-	-	-
Net book value 2022	-	-	-	-

**8. FUND BALANCES**

	Opening Balance £	Income £	Expenditure £	Transfer Between Funds £	Closing Balance 2023 £	Closing Balance 2022 £
<b>Unrestricted funds</b>	81,719	5,043	(2,182)	-	84,580	81,719
<b>Restricted funds:</b>						
Solidarity Fund	40,989	-	-	-	40,989	40,989
Thailand Project	6,917	-	-	-	6,917	6,917
Brazil Project	1,022	-	-	-	1,022	1,022
Phillipines Appeal	18,088	-	-	-	18,088	18,088
India Project	12,131	-	-	-	12,131	12,131
Beira Project	981	-	-	-	981	981
Congo Project	-	-	-	-	-	-
South Africa Appeal	20,925	-	-	-	20,925	20,925
Tibiga Project	(7)	-	-	-	(7)	(7)
Zambia Project	9,579	-	-	-	9,579	9,579
Zimbabwe Project	-	1,505	-	-	1,505	-
Ukraine Project	-	20,000	-	-	20,000	-
Haiti project	9,166	-	-	-	9,166	9,166
	119,791	21,505	-	-	141,296	119,791

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2023**

<b>9. UNRESTRICTED INCOME FUNDS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance at 1st February 2022	81,719	79,659
Net incoming/(outgoing) resources for the year	2,861	32,063
Transfers between funds	-	(30,003)
	<hr/>	<hr/>
Balance at 31st January 2023	<u>84,580</u>	<u>81,719</u>

<b>10. RESTRICTED INCOME FUNDS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance at 1st February 2022	119,791	103,421
Net incoming/(outgoing) resources for the year	21,505	(13,633)
Transfers between funds	-	30,003
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Balance at 31st January 2023	<u>141,296</u>	<u>119,791</u>

**11. 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.