

Participation & Practice of Rights Project Ltd

Northern Ireland · Charity number 103673

Details

Known as	PPR
Status	Received
Registered	2016-03-18
Register	View on the Charity Commission for Northern Ireland register

Contact

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Rights Project
Community House
Citylink Business
Belfast
Bt12 4hq
BT12 4HQ

Phone 02890 313315

Email info@pprproject.org

Website www.nlb.org

Activities

Purposes: The Company is established to: a) promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the following means: b) monitoring abuses of human rights; obtaining redress for the victims of human rights abuse; relieving need among the victims of humans rights abuse and research into human rights issues. c) educating the public about human rights; providing technical advice to government and others on human rights matters; contributing to the sound administration of human rights law. d) commenting on proposed human rights legislation; raising awareness of human rights issues and promoting public support for human rights. e) promoting respect for human rights among individuals and corporations; international advocacy of human rights and eliminating infringements of human rights.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information, Education/training, Human rights/equality, Relief of poverty, Volunteer development

Who the charity helps: Asylum seekers/refugees, Carers, Ethnic minorities, General public, Homelessness, Mental health, Parents, Specific areas of deprivation, Tenants, Travellers, Unemployed/low income

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£883,333	£740,999	£-50,243	16

Trustees

Name	Role	Appointed
Miss Lynda Sullivan		
Mr Conchúr Ó Muadaigh		
Mr Morhaf Sidahmed		
Mr Thomas Mahaffy		
Mrs Ann Godfrey		
Ms Kellie Turtle		
Ms Mary Mcmanus		
Ms Rachel Mullen		

Participation & Practice of Rights Project Ltd

Northern Ireland - Charity number 103673

Accounts

COMPANY REGISTRATION NUMBER: NI062880
CHARITY REGISTRATION NUMBER: 103673

Participation & Practice of Rights Project Ltd
Company Limited by Guarantee
Financial Statements
31 March 2025

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Participation & Practice of Rights Project Ltd
Charity registration number	103673
Company registration number	NI062880
Principal office and registered office	Community House City Link Business Park 6a Albert Street Belfast BT12 4HQ

The trustees

R Mullen
L Sullivan
C O Muadaigh (Chairperson)
A Godfrey
K Turtle
T Mahaffy
M McManus
M Sidahmed

Company secretary Avril Dennison

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Bank of Ireland
1 Donegall Square South
Belfast
BT1 5LR

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

The principal activity of the charity is to promote human rights in society.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on the 26th January 2007 and registered as a charity on 5th March 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under requirements of the Memorandum and Articles of Association the directors are elected to serve for one year after which they must be re-elected at the next Annual General Meeting.

Due to the nature of PPR's work much of the charity's work inevitably focuses on marginalised groups. The Management Committee seeks to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body with expertise in human rights, community development and campaigning being well represented. The more traditional business skills such as finance, human resources and law are also represented on the Management Committee.

Trustee induction and training

Most trustees are already familiar with the practical work of the charity being involved in campaigns and being invited to attend specific events and briefings that take place on a regular basis. Additionally, new trustees are invited to attend an induction briefing to familiarise themselves with the charity and the context within which it operates. This briefing is jointly led by the current Chair of the Management Committee and the Director of the charity and cover:

- The obligations of Management Committee members.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

Risk management

The Management Committee regularly review the major risks to which the charity is exposed. The Management Committee has made it a priority to ensure that it can be sustainable for as long as is necessary and continues to occasionally engage to work with the Director Team to diversify the funding base. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and attendees at events. These procedures are yearly reviewed to ensure that they continue to meet the needs of the charity.

Organisational structure

The Participation and the Practice of Rights Project has a Management Committee of eight members who meet at least quarterly and are responsible for the governance and strategic direction of the charity. At present the Committee's eight members are made up of the 8 Directors from a variety of organisations or backgrounds relevant to the work of the charity.

Responsibility for the overall strategic direction and leadership rests with the Management Committee and who with the Director and 2 Assistant Directors are responsible for ensuring that the charity delivers the aims and objectives and that key performance indicators are met.

Related parties and co-operation with other organisations

There are no relationships with related parties to report during this period.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Objectives and activities

The purposes of the charity are:

- a) promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the follow means:
- b) monitoring abuses of human rights; obtaining redress for the victims of human rights abuse; relieving need among the victims of human rights abuse and research into human rights issues.
- c) educating the public about human rights; providing technical advice to government and others on human rights matters; contributing to the sound administration of human rights law.
- d) commenting on proposed human rights legislation; raising awareness of human rights issues and promoting public support for human rights.
- e) promoting respect for human rights among individuals and corporations; international advocacy of human rights and eliminating infringements of human rights.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

Our Vision

To promote a society in which all people are accorded equal respect and dignity and their human rights upheld, protected and fulfilled through democratic participation and accountable governance.

Our Mission

PPR facilitates and supports the most marginalised communities to use human rights based approaches to realise their social and economic rights.

Our Values

Participation: Participation drives the work of PPR. PPR aims to disrupt and change power relationships which shape whose voices are prioritised, and whose voices are silenced, in decisions about how our society's wealth and resources are shared. The focus on power inequalities ensures that the participation of marginalised groups using human rights to hold duty-bearers to account and develop innovative responses to human rights abuses is central to our approach.

Empowerment: Participation empowers affected groups to name their priorities, articulate them in human rights terms and shape the change they want to see. Empowerment enables people to become self-advocates rather than being 'represented' by others. To this end, it is essential for PPR to develop strategies capable of building power with people and, in doing so, placing human rights standards and values at the service of those who need them most.

Accountability: Holding duty-bearers to account is central to PPR's human rights based approach. This can take many forms, such as developing community-based human rights indicators and benchmarks or moving outside of established administrative remedies to rigorously enforce statutory timelines through human rights complaints. This approach attempts to set new terms for engagement with the duty-bearer, making it possible to monitor progress in securing human rights - in other words, democratising the operational framework for realising human rights standards.

Equality: PPR is motivated by advancing substantive equality. This goes beyond 'equality of opportunity' and 'equality of results' and sees equality as a transformative process. 'Substantive equality' requires a restructuring of society in terms of the distribution of power and resources, so that institutional structures which perpetuate oppression of the most marginalised groups in society can

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

change.

Dignity: Dignity consists of many overlapping principles, involving respect, privacy, autonomy and self-worth. A belief in, and commitment to, the inherent dignity of every person underpins all of PPR's work.

To achieve our aims and objectives we continue to work to develop an innovative Human Rights Based Approach which is based on international socio-economic rights standards and designed to be used by marginalised people themselves. Our Human Rights Based Approach has delivered concrete change and is continuing to tackle the root causes of social and economic inequality.

The issues we campaign on include housing, homelessness, asylum and mental health.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance

We have continued to work to support marginalised people to make real change on the ground, on the issues that directly affect their lives. Some key highlights over the year are:

Asylum and Immigration - #HomesNotHotels and Kind Economy

During this period, we built on previous work with victims of racist attacks and responded rapidly to support directly impacted business and families when far right and paramilitary actors organised a sustained period of racist activity in August 2024.

Having secured additional funding during this period from St Stephen's Green Trust to address anti-migrant sentiment, we began work with Rabble Cooperative to develop an online hate crime monitoring tool, which will be informed by organising and community support

Kind Economy campaigners continued to build a network of local businesses, community groups and charities to provide supplies and solidarity to families directly impacted by the attacks. The total number of Kind Economy network members is now over 250.

Kind Economy chefs regularly cooked for numerous groups and events over the period, including at West Belfast Against Racism and a shared iftar dinner towards the end of Ramadan, which catered for over 130 cross-community guests. Chefs were able to speak about their experiences of being locked out of employment, poor housing and challenges accessing education for their children.

The group also launched a new multi-lingual survey on the right to work and the quality of available legal advice and representation

Mental Health - A New Script

During this period we continued to offer housing drop-ins at Forthspring Inter Community Group in west Belfast. These are run by PPR organisers with the support of a group of local volunteers and enable families to make a complaint to key duty bearers using bespoke app software developed by Rabble Collective. Over this period the clinics have supported many families with complaints ranging from issues of intimidation to eviction and homelessness.

In May, PPR supported families to meet with the UN Special Rapporteur on the right to housing, Balakrishnan Rajagopal, to advise on a number of issues including the evictions of families with refugee status, poor conditions facing many families and the need to build social housing at scale. He expressed his support for Take Back the City's land justice and social housing campaign

Matthew Lloyd architects finalised and launched the Take Back the City masterplan for the Mackie's site and in May this was formally submitted into the planning system as a Proposal of Application Notice. After months of organising with communities in and around the site, TBTC held a public consultation event on September 10th at Forthspring Intercommunity Group. The event was attended by 84 people from the local area and across Belfast. Of these, 74 completed a feedback form on the day and a further 46 forms were received after the event. Responses to the plans were overwhelmingly positive, with 92% of people agreeing that the Mackie's site should be developed, 86% of people agreeing that housing need should be addressed at the site and 76% of people supporting the TBTC masterplan.

TBTC coalition members Pragma Planning undertook a needs assessment of employment land in west Belfast which demonstrates significant unmet need for smaller premises for small businesses, in

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

direct opposition to the claims made by both Invest NI and the Department for Economy that the Mackie's site is needed for strategic inward investment purposes.

Replication and Sharing the Learning

PPR continues to facilitate activity at Gairdin an Phobail, a piece of land in west Belfast which has been converted into a community garden and acts as a space of solidarity and a location in which to explore different aspects of each campaign, for example sustainability and climate, food-growing, community and mental health. This work is in collaboration with GROW, Glor Na Mona, Dream Dearg and community development experts. The methodology behind GAP's organising is now influencing and driving other garden spaces across the city. We continue to participate in a joint project called Change Stories with Queen's University and University of Washington which examines issues of equity in ensuring sustainable development in three cities internationally: Belfast, Bogotá and Belo Horizonte in Brazil. From September, a Research Fellow has been embedded with PPR to undertake ethnography around our organising model.

PPR continues to be a member of the ESCR net Advisory Group on Data and human rights, which features human rights organisations from Argentina, Uganda, Kenya and India, as well as multinational NGOs. Recently, PPR participated in a pre-sessional meeting on community human rights monitoring alongside organisations from all over the world which will inform ESCR network's strategy over the next few years.

We continue to be active members of the ESCR network co-ordinated by Just Fair in the UK and have participated in a number of meetings on the UK's forthcoming review by the ICESCR Committee.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Financial review

The Charity has developed robust financial management procedures with a high standard of documentation, controls, record keeping, budgeting and forward financial planning. The Trustees have assessed its sustainability strategy with regards to securing additional funding and is committed to diversifying the funding base and ensuring the sustainability of the organisation in the next years

The principal funding source for the charity is currently by way of grants from the Human Rights Fund administered by Community Foundation for NI who have offered funding to March 2028, Oak Foundation to March 2027, Joseph Rowntree Charitable Trust to September 2027, St Stephens Green Trust to March 2027, John Ellerman Foundation to February 2027, Legal Education Foundation to January 2027, Paul Hamlyn Foundation to January 2028 and Magill Family Trust to April 2026. The charity continues to seek to secure small annual grants and donations from a broad range of trusts and donors and an income stream continues to be developed for PPR from a small number of community fundraising initiatives

PPR continues to host and administer funds for Anaka Women's Collective.

Investment powers and policy

The trustees, having regard to the liquidity requirements of the charity, have kept available funds in an interest bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation measured by the retail prices index.

Reserves policy and going concern

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. The trustees consider that the ideal level of reserves would be between three to six months expenditure which for the year ended 31 March 2025 would be between £185,250 and £370,499.

Unrestricted reserves freely available to spend, therefore excluding fixed assets, restricted reserves and designated reserves amounted to £317,658 which was in line with the target level. The trustees believe this represents a sufficient level of reserve to ensure that the going concern assumption is appropriate.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Plans for future periods

The programmes of work for the charity for the coming year will fall under four strategic aims.

Strategic Aim One

To support marginalised communities to progress their human rights by holding the state accountable for its domestic and international obligations.

We will do this by:

- monitoring progressive realisation and the enjoyment of rights at the community level;
- developing innovative tactics and strategies to disrupt 'business as usual' and force the voices and rights of those we support to the centre of decision making processes;
- nurturing a culture of cooperation and solidarity among the different groups we support; and
- keeping our activism contemporary and relevant to the changing social, economic and political contexts.

Strategic Aim Two

To work in cooperation with marginalised communities and civil society partners to develop alternatives to state policies which generate social and economic inequality.

We will do this by:

- developing concrete proposals which can be readily adopted by public authorities to mitigate need and progress social and economic rights;
- supporting prefigurative initiatives which promote PPR's Values and nurture the expertise and resources already existing in marginalised communities; and
- building partnerships and coalitions to support these proposals and initiatives.

Strategic Aim Three

To share the learning from our work widely and establish PPR as an internationally unique organisation placing rights at the service of the marginalised.

We will do this by:

- developing and implementing an effective communications strategy to articulate and amplify both the issues we are working on and PPR's unique approach;
- providing an alternative analysis rooted in the experiences of communities we support;
- networking with other social movements and progressive organisations to share experiences; and
- providing practical and strategic support to new and established organisations seeking to emulate aspects of PPR's approach.

Strategic Aim Four

To continuously develop PPR into a financially sustainable organisation with exemplary governance procedures to ensure that it can meet the existing and developing needs of marginalised groups using PPR's participative human right based approach.

We will do this by:

- translating PPR's Vision, Mission and Values into workplace policies and culture;
- building relationships with new and existing financial supporters to establish a diverse funding base; and
- facilitating useful interactions between the different components of PPR: activists, partners, staff and Management Committee.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

A resolution to reappoint Finegan Gibson Ltd as auditors will be proposed at the forthcoming Annual General Meeting.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.


Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

The trustees' annual report was approved on 10 December 2025 and signed on behalf of the board of trustees by:

A handwritten signature in black ink that reads "Thomas Mahaffy". The signature is written in a cursive style with a horizontal line underneath it.

T Mahaffy
Trustee

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd

Year ended 31 March 2025

Opinion

We have audited the financial statements of Participation & Practice of Rights Project Ltd (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 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 charity's affairs as at 31 March 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 United Kingdom Generally Accepted Accounting Practice;
- 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 financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, 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.

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2025

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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity 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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2025

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes 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 trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 23 to the financial statements.

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 charity or to cease operations, or have no realistic alternative but to do so.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2025

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2025

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

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

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

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2025

Use of our report

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



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

10 December 2025

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025		2024	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	23,910	22,791	46,701	35,809
Charitable activities	6	361,952	461,291	823,243	695,103
Other trading activities	7	3,914	–	3,914	–
Investment income	8	7,660	–	7,660	5,714
Other income	9	1,815	–	1,815	2,236
Total income		<u>399,251</u>	<u>484,082</u>	<u>883,333</u>	<u>738,862</u>
Expenditure					
Expenditure on charitable activities	10	352,294	388,705	740,999	693,398
Total expenditure		<u>352,294</u>	<u>388,705</u>	<u>740,999</u>	<u>693,398</u>
Net income		<u>46,957</u>	<u>95,377</u>	<u>142,334</u>	<u>45,464</u>
Transfers between funds		16,188	(16,188)	–	–
Net movement in funds		<u>63,145</u>	<u>79,189</u>	<u>142,334</u>	<u>45,464</u>
Reconciliation of funds					
Total funds brought forward		284,836	155,062	439,898	394,434
Total funds carried forward		<u>347,981</u>	<u>234,251</u>	<u>582,232</u>	<u>439,898</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 21 to 32 form part of these financial statements.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	15	3,598	2,499
Current assets			
Debtors	16	47,272	5,607
Cash at bank and in hand		581,605	492,984
		<u>628,877</u>	<u>498,591</u>
Creditors: amounts falling due within one year	17	<u>50,243</u>	<u>61,192</u>
Net current assets		<u>578,634</u>	<u>437,399</u>
Total assets less current liabilities		<u>582,232</u>	<u>439,898</u>
Net assets		<u>582,232</u>	<u>439,898</u>
Funds of the charity			
Restricted funds		234,251	155,062
Unrestricted funds		<u>347,981</u>	<u>284,836</u>
Total charity funds	20	<u>582,232</u>	<u>439,898</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 10 December 2025, and are signed on behalf of the board by:



T Mahaffy
Trustee

The notes on pages 21 to 32 form part of these financial statements.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	142,334	45,464
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,594	1,767
Other interest receivable and similar income	(7,660)	(5,714)
Interest payable and similar charges	242	172
Accrued (income)/expenses	(32,284)	31,294
<i>Changes in:</i>		
Trade and other debtors	(41,665)	132
Trade and other creditors	21,335	10,716
Cash generated from operations	84,896	83,831
Interest paid	(242)	(172)
Interest received	7,660	5,714
Net cash from operating activities	<u>92,314</u>	<u>89,373</u>
Cash flows from investing activities		
Purchase of tangible assets	(3,693)	(3,410)
Net cash used in investing activities	<u>(3,693)</u>	<u>(3,410)</u>
Net increase in cash and cash equivalents	88,621	85,963
Cash and cash equivalents at beginning of year	492,984	407,021
Cash and cash equivalents at end of year	<u>581,605</u>	<u>492,984</u>

The notes on pages 21 to 32 form part of these financial statements.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Community House, City Link Business Park, 6a Albert Street, Belfast, BT12 4HQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures and fittings	-	25% straight line
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Participation & Practice of Rights Project Ltd is a charitable company limited by guarantee and accordingly does not have share capital. Every member of the charitable company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	1,315	22,791	24,106
Anaka Collective - Donations	22,595	–	22,595
	<u>23,910</u>	<u>22,791</u>	<u>46,701</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	650	25,157	25,807
Anaka Collective - Donations	–	10,002	10,002
	<u>650</u>	<u>35,159</u>	<u>35,809</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Human Rights Fund	160,784	–	160,784
Lottery Community Fund	–	19,476	19,476
Tudor Trust	–	50,000	50,000
St Stephens Green Trust	–	31,006	31,006
Joseph Rowntree Charitable Trust	78,000	–	78,000
Oak Foundation	–	219,016	219,016
Bertha	–	20,418	20,418
Kind Economy	6,168	–	6,168
The Legal Education Fund	53,500	–	53,500
John Ellerman Foundation	46,000	–	46,000
Denise Magill Fund	–	14,980	14,980
Anaka Collective - VSB Foundation	1,500	–	1,500
Anaka Collective - Necessity	15,000	–	15,000
Network for Social Change	–	–	–
Corrymeela	–	–	–
Belfast Charitable Society	–	37,142	37,142
Queen's University Belfast	–	–	–
Stephen Clark Settlement	1,000	–	1,000
Denise Magill Fund - Anaka	–	6,240	6,240
QUB SELF Forum	–	2,327	2,327
Paul Hamlyn Foundation	–	55,686	55,686
NEF Anaka	–	5,000	5,000
	<u>361,952</u>	<u>461,291</u>	<u>823,243</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Human Rights Fund	191,985	–	191,985
Lottery Community Fund	–	–	–
Tudor Trust	–	52,000	52,000
St Stephens Green Trust	–	14,340	14,340
Joseph Rowntree Charitable Trust	60,000	–	60,000
Oak Foundation	–	218,336	218,336
Bertha	–	–	–
Kind Economy	8,021	–	8,021
The Legal Education Fund	35,000	–	35,000
John Ellerman Foundation	35,000	–	35,000
Denise Magill Fund	–	–	–
Anaka Collective - VSB Foundation	–	2,778	2,778
Anaka Collective - Necessity	–	20,000	20,000
Network for Social Change	–	18,515	18,515
Corrymeela	–	13,096	13,096
Belfast Charitable Society	–	20,000	20,000
Queen's University Belfast	5,032	–	5,032
Stephen Clark Settlement	–	1,000	1,000
Denise Magill Fund - Anaka	–	–	–
QUB SELF Forum	–	–	–
Paul Hamlyn Foundation	–	–	–
NEF Anaka	–	–	–
	<u>335,038</u>	<u>360,065</u>	<u>695,103</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income from training and consultancy	260	260	–	–
Other income - Anaka	3,579	3,579	–	–
Other income - PPR	75	75	–	–
	<u>3,914</u>	<u>3,914</u>	<u>–</u>	<u>–</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>7,660</u>	<u>7,660</u>	<u>5,714</u>	<u>5,714</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Reimbursement of costs	<u>1,815</u>	<u>1,815</u>	<u>2,236</u>	<u>2,236</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Promotion of human rights in society	667,837	66,954	734,791	656,104
Governance costs	–	6,208	6,208	37,294
	<u>667,837</u>	<u>73,162</u>	<u>740,999</u>	<u>693,398</u>

11. Analysis of support costs

	Promotion of human rights in society £	Total 2025 £	Total 2024 £
Staff costs	66,954	66,954	56,990
Governance costs	6,208	6,208	37,294
	<u>73,162</u>	<u>73,162</u>	<u>94,284</u>

12. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	2,594	1,767
Fees payable for the audit of the financial statements	<u>4,466</u>	<u>4,300</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	390,653	319,040
Social security costs	24,126	25,491
Employer contributions to pension plans	<u>31,829</u>	<u>25,714</u>
	<u>446,608</u>	<u>370,245</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Staff costs *(continued)*

The average head count of employees during the year was 15 (2024: 11).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £113,021 (2024:£143,333).

14. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2024: £Nil). They were no travel expenses reimbursed during the year (2024:£Nil). No charity trustee received payment for professional or other services supplies to the charity (2024: £Nil).

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2024	27,390	18,739	46,129
Additions	–	3,693	3,693
At 31 March 2025	<u>27,390</u>	<u>22,432</u>	<u>49,822</u>
Depreciation			
At 1 April 2024	27,390	16,240	43,630
Charge for the year	–	2,594	2,594
At 31 March 2025	<u>27,390</u>	<u>18,834</u>	<u>46,224</u>
Carrying amount			
At 31 March 2025	<u>–</u>	<u>3,598</u>	<u>3,598</u>
At 31 March 2024	<u>–</u>	<u>2,499</u>	<u>2,499</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Debtors

	2025	2024
	£	£
Trade debtors	2,261	–
Prepayments and accrued income	2,369	–
Other debtors	42,642	5,607
	<u>47,272</u>	<u>5,607</u>

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	5,577	1,477
Accruals and deferred income	31,560	50,957
Social security and other taxes	9,456	7,920
Other creditors	3,650	838
	<u>50,243</u>	<u>61,192</u>

18. Deferred income

	2025	2024
	£	£
At 1 April 2024	8,333	–
Amount released to income	(8,333)	–
Amount deferred in year	21,220	8,333
At 31 March 2025	<u>21,220</u>	<u>8,333</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £31,829 (2024: £25,714).

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	204,678	13,461	38,644	(73,900)	182,883
Human Rights Fund	33,022	160,784	(178,647)	–	15,159
The Inez McCormack Fund	30,243	–	–	–	30,243
Joseph Rowntree Trust	11,212	78,000	(86,441)	–	2,771
Kind Economy	5,681	6,168	(4,767)	–	7,082
The Legal Education Foundation	–	53,500	(41,544)	33,095	45,051
John Ellerman Foundation	–	46,000	(42,933)	35,000	38,067
Anaka General Funds	–	41,338	(36,606)	21,993	26,725
	<u>284,836</u>	<u>399,251</u>	<u>(352,294)</u>	<u>16,188</u>	<u>347,981</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	161,341	83,632	(40,295)	–	204,678
Human Rights Fund	36,927	191,985	(195,890)	–	33,022
The Inez McCormack Fund	30,243	–	–	–	30,243
Joseph Rowntree Trust	20,885	60,000	(69,673)	–	11,212
Kind Economy	–	8,021	(2,340)	–	5,681
The Legal Education Foundation	–	–	–	–	–
John Ellerman Foundation	–	–	–	–	–
Anaka General Funds	–	–	–	–	–
	<u>249,396</u>	<u>343,638</u>	<u>(308,198)</u>	<u>–</u>	<u>284,836</u>

Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
St Stephens Green Trust	–	31,006	(12,726)	–	18,280
Oak Foundation	74,579	219,016	(219,280)	–	74,315
Bertha	–	20,418	(1,517)	–	18,901
Anaka Collective	48,333	50,709	(60,436)	(15,893)	22,713
Tudor Trust	11,940	50,000	(49,260)	–	12,680

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Analysis of charitable funds *(continued)*

Dunn Family Donation	17,929	22,791	(15,778)	–	24,942
Social Justice Grants	295	–	–	(295)	–
Denise Magill Fund	1,986	14,980	(14,909)	–	2,057
Lotto Community Fund	–	19,476	(6,489)	–	12,987
Paul Hamlyn Foundation	–	55,686	(8,310)	–	47,376
	<u>155,062</u>	<u>484,082</u>	<u>(388,705)</u>	<u>(16,188)</u>	<u>234,251</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
St Stephens Green Trust	–	14,340	(14,340)	–	–
Oak Foundation Bertha	87,621	218,336	(231,378)	–	74,579
Anaka Collective	40,729	85,391	(77,787)	–	48,333
Tudor Trust	4,651	52,000	(44,711)	–	11,940
Dunn Family Donation	10,337	15,557	(7,965)	–	17,929
Social Justice Grants	1,700	–	(1,405)	–	295
Denise Magill Fund	–	9,600	(7,614)	–	1,986
Lotto Community Fund	–	–	–	–	–
Paul Hamlyn Foundation	–	–	–	–	–
	<u>145,038</u>	<u>395,224</u>	<u>(385,200)</u>	<u>–</u>	<u>155,062</u>

Transfers have taken place in the year to reclassify income to Unrestricted funds as the funds are available for any use, no restrictions are in place for the usage of this income.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	3,598	–	3,598
Current assets	371,889	256,988	628,877
Creditors less than 1 year	(29,023)	(21,220)	(50,243)
Net assets	<u>346,464</u>	<u>235,768</u>	<u>582,232</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	2,499	–	2,499
Current assets	343,529	155,062	498,591
Creditors less than 1 year	(61,192)	–	(61,192)
Net assets	<u>284,836</u>	<u>155,062</u>	<u>439,898</u>

22. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

23. Ethical standard

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

24. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	<u>492,984</u>	<u>88,621</u>	<u>581,605</u>

25. Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

26. Related parties

There were no related party transactions incurred during the year, other than noted in note 14.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	24,106	25,807
Anaka Collective - Donations	22,595	10,002
	<u>46,701</u>	<u>35,809</u>
Charitable activities		
Human Rights Fund	160,784	191,985
Lottery Community Fund	19,476	–
Tudor Trust	50,000	52,000
St Stephens Green Trust	31,006	14,340
Joseph Rowntree Charitable Trust	78,000	60,000
Oak Foundation	219,016	218,336
Bertha	20,418	–
Kind Economy	6,168	8,021
The Legal Education Fund	53,500	35,000
John Ellerman Foundation	46,000	35,000
Denise Magill Fund	14,980	–
Anaka Collective - VSB Foundation	1,500	2,778
Anaka Collective - Necessity	15,000	20,000
Network for Social Change	–	18,515
Corrymeela	–	13,096
Belfast Charitable Society	37,142	20,000
Queen's University Belfast	–	5,032
Stephen Clark Settlement	1,000	1,000
Denise Magill Fund - Anaka	6,240	–
QUB SELF Forum	2,327	–
Paul Hamlyn Foundation	55,686	–
NEF Anaka	5,000	–
	<u>823,243</u>	<u>695,103</u>
Other trading activities		
Income from training and consultancy	260	–
Other income - Anaka	3,579	–
Other income - PPR	75	–
	<u>3,914</u>	<u>–</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
Investment income		
Bank interest receivable	<u>7,660</u>	<u>5,714</u>
Other income		
Reimbursement of costs	<u>1,815</u>	<u>2,236</u>
Total income	<u><u>883,333</u></u>	<u><u>738,862</u></u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Promotion of human rights in society		
<i>Activities undertaken directly</i>		
Wages and Salaries	332,055	271,454
Employer's NIC	20,494	20,138
Pension costs	27,105	21,663
Rent and Service Charges	6,638	14,331
Bad debt write off	1,119	1,100
Insurance	2,595	2,172
Telephone	2,221	836
Printing, postage and stationery	–	261
Depreciation	2,594	1,767
Administration and office costs	11,820	9,043
Consultancy	13,587	14,500
Purchase of books	517	128
Staff development	11,491	2,140
VSB	–	3,399
Necessity	62	2,426
Fundraising costs	4,000	–
IT and software development	31,641	32,609
Travel and accommodation	23,447	14,026
Website and eCommunication	–	2,450
Newsletter	1,405	1,950
PPR development programme	11,663	10,418
Summer school and workshops	2,874	5,270
Local meetings	3,771	4,261
Redundancy payments	–	2,871
Seminar costs and reports	10,129	4,658
Recruitment expenses	1,703	870
Organisers remuneration	27,988	–
General costs	–	5,665
Transcript & Editing	1,093	568
Belfast Charitable	–	28,801
Advertising	5,910	2,490
Office Furniture and Equipment	121	139
Skilled Pool	6,500	2,263
Redeemer	–	1,329
Corrymeela	–	19,380
Stephen Clark Charitable	–	3,416
Masterplan	52,810	66,661
Facilitation	34,421	10,854
Costs incurred to be reclaimed	288	9,324
Planning	–	3,483
Anaka Drop-in and Activities	15,775	–
	<u>667,837</u>	<u>599,114</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
Support costs		
Wages/salaries	58,598	47,586
Employer's NIC	3,632	5,353
Pension costs	4,724	4,051
	<u>66,954</u>	<u>56,990</u>
Governance costs		
Audit fees	4,466	4,300
Legal and professional costs	1,500	20,822
Bank charges	242	172
Consultancy fees	–	12,000
	<u>6,208</u>	<u>37,294</u>
Expenditure on charitable activities	<u>740,999</u>	<u>693,398</u>
Net income	<u>142,334</u>	<u>45,464</u>

Participation & Practice of Rights Project Ltd

Northern Ireland - Charity number 103673

Accounts

COMPANY REGISTRATION NUMBER: NI062880
CHARITY REGISTRATION NUMBER: 103673

Participation & Practice of Rights Project Ltd
Company Limited by Guarantee
Financial Statements
31 March 2024

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Participation & Practice of Rights Project Ltd
Charity registration number	103673
Company registration number	NI062880
Principal office and registered office	Community House City Link Business Park 6a Albert Street Belfast BT12 4HQ

The trustees

R Mullen
L Sullivan
C O Muadaigh (Chairperson)
A Godfrey
K Turtle
T Mahaffy
G McCartan (Resigned 1 December 2023)
M McManus
M Sidahmed (Appointed 19 March 2024)

Company secretary Avril Dennison

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Bank of Ireland
1 Donegall Square South
Belfast
BT1 5LR

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

The principal activity of the charity is to promote human rights in society.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on the 26th January 2007 and registered as a charity on 5th March 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under requirements of the Memorandum and Articles of Association the directors are elected to serve for one year after which they must be re-elected at the next Annual General Meeting.

Due to the nature of PPR's work much of the charity's work inevitably focuses on marginalised groups. The Management Committee seeks to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body with expertise in human rights, community development and campaigning being well represented. The more traditional business skills such as finance, human resources and law are also represented on the Management Committee.

Trustee induction and training

Most trustees are already familiar with the practical work of the charity being involved in campaigns and being invited to attend specific events and briefings that take place on a regular basis. Additionally, new trustees are invited to attend an induction briefing to familiarise themselves with the charity and the context within which it operates. This briefing is jointly led by the current Chair of the Management Committee and the Director of the charity and cover:

- The obligations of Management Committee members.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

Risk management

The Management Committee regularly review the major risks to which the charity is exposed. The Management Committee has made it a priority to ensure that it can be sustainable for as long as is necessary and continues to occasionally engage to work with the Director Team to diversify the funding base. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and attendees at events. These procedures are yearly reviewed to ensure that they continue to meet the needs of the charity.

Organisational structure

The Participation and the Practice of Rights Project has a Management Committee of nine members who meet at least quarterly and are responsible for the governance and strategic direction of the charity. At present the Committee's nine members are made up of the 9 Directors from a variety of organisations or backgrounds relevant to the work of the charity.

Responsibility for the overall strategic direction and leadership rests with the Management Committee and who with the Director and 2 Assistant Directors are responsible for ensuring that the charity delivers the aims and objectives and that key performance indicators are met.

Related parties and co-operation with other organisations

There are no relationships with related parties to report during this period.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

The purposes of the charity are:

- a) promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the follow means:
- b) monitoring abuses of human rights; obtaining redress for the victims of human rights abuse; relieving need among the victims of human rights abuse and research into human rights issues.
- c) educating the public about human rights; providing technical advice to government and others on human rights matters; contributing to the sound administration of human rights law.
- d) commenting on proposed human rights legislation; raising awareness of human rights issues and promoting public support for human rights.
- e) promoting respect for human rights among individuals and corporations; international advocacy of human rights and eliminating infringements of human rights.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

Our Vision

To promote a society in which all people are accorded equal respect and dignity and their human rights upheld, protected and fulfilled through democratic participation and accountable governance.

Our Mission

PPR facilitates and supports the most marginalised communities to use human rights based approaches to realise their social and economic rights.

Our Values

Participation: Participation drives the work of PPR. PPR aims to disrupt and change power relationships which shape whose voices are prioritised, and whose voices are silenced, in decisions about how our society's wealth and resources are shared. The focus on power inequalities ensures that the participation of marginalised groups using human rights to hold duty-bearers to account and develop innovative responses to human rights abuses is central to our approach.

Empowerment: Participation empowers affected groups to name their priorities, articulate them in human rights terms and shape the change they want to see. Empowerment enables people to become self-advocates rather than being 'represented' by others. To this end, it is essential for PPR to develop strategies capable of building power with people and, in doing so, placing human rights standards and values at the service of those who need them most.

Accountability: Holding duty-bearers to account is central to PPR's human rights based approach. This can take many forms, such as developing community-based human rights indicators and benchmarks or moving outside of established administrative remedies to rigorously enforce statutory timelines through human rights complaints. This approach attempts to set new terms for engagement with the duty-bearer, making it possible to monitor progress in securing human rights - in other words, democratising the operational framework for realising human rights standards.

Equality: PPR is motivated by advancing substantive equality. This goes beyond 'equality of opportunity' and 'equality of results' and sees equality as a transformative process. 'Substantive equality' requires a restructuring of society in terms of the distribution of power and resources, so that institutional structures which perpetuate oppression of the most marginalised groups in society can change.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Dignity: Dignity consists of many overlapping principles, involving respect, privacy, autonomy and self-worth. A belief in, and commitment to, the inherent dignity of every person underpins all of PPR's work.

To achieve our aims and objectives we continue to work to develop an innovative Human Rights Based Approach which is based on international socio-economic rights standards and designed to be used by marginalised people themselves. Our Human Rights Based Approach has delivered concrete change and is continuing to tackle the root causes of social and economic inequality.

The issues we campaign on include housing, homelessness, asylum and mental health.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

We have continued to work to support marginalised people to make real change on the ground, on the issues that directly affect their lives. Some key highlights over the year are:

Lift the Ban, Homes not Hotels and Kind Economy

Over the year we continued to support campaigners living in contingency accommodation to hold devolved bodies, elected representatives and the UK Home Office to account. We supported a family along with the Children's Law Centre to bring a judicial review against Mears and the Home Office over their treatment of a disabled child, which has resulted in the awarding of status, and a possible damages case.

Lift the Ban and Kind Economy activists continued to develop the network of businesses and organisations prepared to offer practical help and assistance to asylum seekers, whether those in contingency accommodation or those affected by the UK Government's work ban, and this is now supported by approx. 120 organisations and individuals.

Around 40 activists in our Kind Economy, Homes Not Hotels and Lift the Ban campaigns came together at the Seamus Heaney Centre in Bellaghy in November to review and celebrate their progress and discuss the next steps in each campaign. This work culminated in a joint planning session with London based, Migrants Organise and around 30 activists to map out plans for 2024.

Following a change in policy by the UK Government, in autumn 2023 hundreds of people living in Mears contingency accommodation in Belfast had their asylum claims fast tracked; most were offered refugee status, triggering the requirements for the provision of accommodation and Universal Credit by devolved agencies. PPR successfully lobbied for a cold-weather moratorium on evictions over the Christmas period, while also supporting people to submit human rights complaints to local agencies requesting appropriate accommodation within existing health, education and support networks.

PPR continued to work with victims of racially motivated attacks, referring them to legal support and following both policy and media angles for redress. We also supported victims to meet with Victims Commissioner NI who agreed to raise the matters with the PSNI, DOJ and PCSP.

New Script for Mental Health

Following the launch of the New Script campaign in February 2023, the group focused on encouraging participation in the New Script Action, which invited people to share their vision for the way in which people in emotional distress can be supported. Approx 130 scripts were completed online and in person at that time.

The group also developed a new 'Travelling Apothecary' workshop which aims to connect people in emotional distress through the use of poetry.

The New Script campaign held an event in Stormont on World Mental Health Day in October 2023, under the themes of 'Connection, Community and Choice' which emerged as the key elements of the new scripts submitted during the action following the launch. The event was attended by mental health spokespeople from a number of political parties as well as Professor Phil Scruton who is a keen supporter of the work.

In November 2023, the campaign was nominated for and won the 'Cirdan' Health and Well-being Promotion Aisling Award, with the opportunity for campaigners to speak about the issues directly to the (then) First Minister Elect, Michelle O'Neill and a high-profile audience.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Between November and February, the group worked with poet Damien Gorman to develop a performance piece entitled 'Desperate Monologues' which drew on their own experiences of mental health and/or supporting someone in emotional distress. The work premiered on 1st February and was attended by 100 people.

Housing - Take Back the City

Following last year's launch of the City of the Future Urban Design Competition asking architects to imagine how a huge vacant site in West Belfast, known as Mackies, could be transformed to help communities respond to the cost of living, housing, and climate crises, a public consultation was held on all the designs submitted. A judging process was carried out and Matthew Lloyd Architects were appointed to develop a masterplan for homes on the site. Over the summer, events were held at Forthspring Intercommunity Group to launch the designs and consult with the cross-community group which works adjacent to the site. During this period, Matthew Lloyd worked in partnership with PPR's housing groups, the local communities near the site and Pragma Planning to develop the plans.

During the year, the campaign also developed a 'Take Action' webpage which enabled people to contact the Belfast City Council planning team and party leaders in support of zoning the Mackies site for housing.

TBTC saw a rise in numbers of people approaching PPR with eviction, mould and damp issues during this period so began to offer regular housing clinics to enable those with issues to make a complaint to key duty bearers using bespoke app software developed by Rabble Collective. Many directly impacted families supported by the clinics also undertook door-knocking actions around the Mackies' site to build local support for the plans being developed by Matthew Lloyd.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review

The Charity has developed robust financial management procedures with a high standard of documentation, controls, record keeping, budgeting and forward financial planning. The Trustees have assessed its sustainability strategy with regards to securing additional funding and is committed to diversifying the funding base and ensuring the sustainability of the project in the next years

The principal funding source for the charity is currently by way of grants from the Human Rights Fund administered by Community Foundation for NI who have offered funding to March 2025, Oak Foundation to March 2027, Joseph Rowntree Charitable Trust to September 2027, St Stephens Green Trust March 2027, John Ellerman Foundation to March 2027 and the Legal Education Foundation. The charity continues to seek to secure small annual grants and donations from a broad range of trusts and donors and an income stream continues to be developed for PPR from a small number of community fundraising initiatives

PPR continues to host and administer funds for Anaka Women's Collective.

Investment powers and policy

The trustees, having regard to the liquidity requirements of the charity, have kept available funds in an interest bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation measured by the retail prices index.

Reserves policy and going concern

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. The trustees consider that the ideal level of reserves would be between three to six months expenditure which for the year ended 31 March 2024 would be between £173,350 and £346,699.

Unrestricted reserves freely available to spend, therefore excluding fixed assets, restricted reserves and designated reserves amounted to £282,337 which was in line with the target level. The trustees believe this represents a sufficient level of reserve to ensure that the going concern assumption is appropriate.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Plans for future periods

The programmes of work for the charity for the coming year will fall under four strategic aims.

Strategic Aim One

To support marginalised communities to progress their human rights by holding the state accountable for its domestic and international obligations.

We will do this by:

- monitoring progressive realisation and the enjoyment of rights at the community level;
- developing innovative tactics and strategies to disrupt 'business as usual' and force the voices and rights of those we support to the centre of decision making processes;
- nurturing a culture of cooperation and solidarity among the different groups we support; and
- keeping our activism contemporary and relevant to the changing social, economic and political contexts.

Strategic Aim Two

To work in cooperation with marginalised communities and civil society partners to develop alternatives to state policies which generate social and economic inequality.

We will do this by:

- developing concrete proposals which can be readily adopted by public authorities to mitigate need and progress social and economic rights;
- supporting prefigurative initiatives which promote PPR's Values and nurture the expertise and resources already existing in marginalised communities; and
- building partnerships and coalitions to support these proposals and initiatives.

Strategic Aim Three

To share the learning from our work widely and establish PPR as an internationally unique organisation placing rights at the service of the marginalised.

We will do this by:

- developing and implementing an effective communications strategy to articulate and amplify both the issues we are working on and PPR's unique approach;
- providing an alternative analysis rooted in the experiences of communities we support;
- networking with other social movements and progressive organisations to share experiences; and
- providing practical and strategic support to new and established organisations seeking to emulate aspects of PPR's approach.

Strategic Aim Four

To continuously develop PPR into a financially sustainable organisation with exemplary governance procedures to ensure that it can meet the existing and developing needs of marginalised groups using PPR's participative human right based approach.

We will do this by:

- translating PPR's Vision, Mission and Values into workplace policies and culture;
- building relationships with new and existing financial supporters to establish a diverse funding base; and
- facilitating useful interactions between the different components of PPR: activists, partners, staff and Management Committee.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

A resolution to reappoint Finegan Gibson Ltd as auditors will be proposed at the forthcoming Annual General Meeting.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

The trustees' annual report was approved on 4 December 2024 and signed on behalf of the board of trustees by:



T Mahaffy
Trustee

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd

Year ended 31 March 2024

Opinion

We have audited the financial statements of Participation & Practice of Rights Project Ltd (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 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 charity's affairs as at 31 March 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 United Kingdom Generally Accepted Accounting Practice;
- 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 financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, 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.

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2024

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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity 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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes 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 trustees 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 charity or to cease operations, or have no realistic alternative but to do so.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2024

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;

- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2024

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

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

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

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2024

As explained more fully in the Trustees' Responsibilities Statement (set out (on page 14)), the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 23 to the financial statements.

Use of our report

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



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

4 December 2024

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024	2023		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	650	35,159	35,809	26,781
Charitable activities	6	335,038	360,065	695,103	642,508
Other trading activities	7	–	–	–	9,597
Investment income	8	5,714	–	5,714	100
Other income	9	2,236	–	2,236	7,174
Total income		<u>343,638</u>	<u>395,224</u>	<u>738,862</u>	<u>686,160</u>
Expenditure					
Expenditure on charitable activities	10	<u>308,198</u>	<u>385,200</u>	<u>693,398</u>	<u>552,426</u>
Total expenditure		<u>308,198</u>	<u>385,200</u>	<u>693,398</u>	<u>552,426</u>
Net income and net movement in funds		<u>35,440</u>	<u>10,024</u>	<u>45,464</u>	<u>133,734</u>
Reconciliation of funds					
Total funds brought forward		249,396	145,038	394,434	260,700
Total funds carried forward		<u>284,836</u>	<u>155,062</u>	<u>439,898</u>	<u>394,434</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 21 to 32 form part of these financial statements.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	2,499	856
Current assets			
Debtors	16	5,607	5,739
Cash at bank and in hand		492,984	407,021
		<u>498,591</u>	<u>412,760</u>
Creditors: amounts falling due within one year	17	<u>61,192</u>	<u>19,182</u>
Net current assets		<u>437,399</u>	<u>393,578</u>
Total assets less current liabilities		<u>439,898</u>	<u>394,434</u>
Net assets		<u>439,898</u>	<u>394,434</u>
Funds of the charity			
Restricted funds		155,062	145,038
Unrestricted funds		284,836	249,396
Total charity funds	20	<u>439,898</u>	<u>394,434</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 4 December 2024, and are signed on behalf of the board by:



T Mahaffy
Trustee

The notes on pages 21 to 32 form part of these financial statements.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income	45,464	133,734
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,767	2,691
Other interest receivable and similar income	(5,714)	(100)
Interest payable and similar charges	172	203
Gains on disposal of tangible fixed assets	–	(2,372)
Accrued expenses	31,294	3,660
<i>Changes in:</i>		
Trade and other debtors	132	(5,489)
Trade and other creditors	10,716	(228,524)
Cash generated from operations	83,831	(96,197)
Interest paid	(172)	(203)
Interest received	5,714	100
Net cash from/(used in) operating activities	<u>89,373</u>	<u>(96,300)</u>
Cash flows from investing activities		
Purchase of tangible assets	(3,410)	(678)
Net cash used in investing activities	<u>(3,410)</u>	<u>(678)</u>
Net increase/(decrease) in cash and cash equivalents	85,963	(96,978)
Cash and cash equivalents at beginning of year	407,021	503,999
Cash and cash equivalents at end of year	<u>492,984</u>	<u>407,021</u>

The notes on pages 21 to 32 form part of these financial statements.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Community House, City Link Business Park, 6a Albert Street, Belfast, BT12 4HQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures and fittings	-	25% straight line
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Participation & Practice of Rights Project Ltd is a charitable company limited by guarantee and accordingly does not have share capital. Every member of the charitable company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	650	25,157	25,807
Anaka Collective - Donations	–	10,002	10,002
	<u>650</u>	<u>35,159</u>	<u>35,809</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	2,803	19,808	22,611
Anaka Collective - Donations	–	4,170	4,170
	<u>2,803</u>	<u>23,978</u>	<u>26,781</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Human Rights Fund	191,985	–	191,985
Tudor Trust	–	52,000	52,000
St Stephens Green Trust	–	14,340	14,340
Joseph Rowntree Charitable Trust	60,000	–	60,000
Oak Foundation	–	218,336	218,336
Kind Economy	8,021	–	8,021
The Legal Education Fund	35,000	–	35,000
John Ellerman Foundation	35,000	–	35,000
Anaka Collective - VSB Foundation	–	2,778	2,778
Anaka Collective - Necessity	–	20,000	20,000
Network for Social Change	–	18,515	18,515
Corrymeela	–	13,096	13,096
Belfast Charitable Society	–	20,000	20,000
Anaka Queens	–	–	–
Queen's University Belfast	5,032	–	5,032
Stephen Clark Settlement	–	1,000	1,000
Social Justice Grant	–	–	–
	<u>335,038</u>	<u>360,065</u>	<u>695,103</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

6. Charitable activities (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Human Rights Fund	188,181	–	188,181
Tudor Trust	–	47,600	47,600
St Stephens Green Trust	–	17,200	17,200
Joseph Rowntree Charitable Trust	41,269	25,128	66,397
Oak Foundation	–	229,081	229,081
Kind Economy	–	–	–
The Legal Education Fund	–	–	–
John Ellerman Foundation	–	–	–
Anaka Collective - VSB Foundation	5,000	–	5,000
Anaka Collective - Necessity	–	–	–
Network for Social Change	–	20,000	20,000
Corrymeela	–	18,049	18,049
Belfast Charitable Society	–	40,000	40,000
Anaka Queens	1,100	–	1,100
Queen's University Belfast	–	–	–
Stephen Clark Settlement	–	5,000	5,000
Social Justice Grant	–	4,900	4,900
	<u>235,550</u>	<u>406,958</u>	<u>642,508</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income from training and consultancy	–	–	9,597	9,597

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	5,714	5,714	100	100

9. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gain on disposal of tangible fixed assets held for charity's own use	–	–	2,372	2,372
Reimbursement of costs	2,236	2,236	4,802	4,802
	<u>2,236</u>	<u>2,236</u>	<u>7,174</u>	<u>7,174</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Promotion of human rights in society	599,114	56,990	656,104	547,056
Governance costs	–	37,294	37,294	5,370
	<u>599,114</u>	<u>94,284</u>	<u>693,398</u>	<u>552,426</u>

11. Analysis of support costs

	Promotion of human rights in society	Total 2024	Total 2023
	£	£	£
Staff costs	56,990	56,990	49,440
Governance costs	37,294	37,294	5,370
	<u>94,284</u>	<u>94,284</u>	<u>54,810</u>

12. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	1,767	2,691
Gains on disposal of tangible fixed assets	–	(2,372)
Fees payable for the audit of the financial statements	4,300	4,057

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	319,040	281,008
Social security costs	25,491	23,383
Employer contributions to pension plans	25,714	22,774
	<u>370,245</u>	<u>327,165</u>

The average head count of employees during the year was 11 (2023: 10).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Staff costs *(continued)*

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £143,333 (2023:£138,054).

14. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2023: £Nil). They were no travel expenses reimbursed during the year (2023:£Nil). No charity trustee received payment for professional or other services supplies to the charity (2023: £Nil).

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2023	27,390	15,329	42,719
Additions	–	3,410	3,410
At 31 March 2024	<u>27,390</u>	<u>18,739</u>	<u>46,129</u>
Depreciation			
At 1 April 2023	27,390	14,473	41,863
Charge for the year	–	1,767	1,767
At 31 March 2024	<u>27,390</u>	<u>16,240</u>	<u>43,630</u>
Carrying amount			
At 31 March 2024	–	2,499	2,499
At 31 March 2023	–	856	856

16. Debtors

	2024 £	2023 £
Trade debtors	–	1,100
Other debtors	5,607	4,639
	<u>5,607</u>	<u>5,739</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,477	615
Accruals and deferred income	50,957	11,330
Social security and other taxes	7,920	6,021
Other creditors	838	1,216
	<u>61,192</u>	<u>19,182</u>

18. Deferred income

	2024	2023
	£	£
At 1 April 2023	–	229,081
Amount released to income	–	(229,081)
Amount deferred in year	8,333	–
At 31 March 2024	<u>8,333</u>	<u>–</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £25,714 (2023: £22,774).

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	161,341	83,632	(40,295)	–	204,678
Human Rights Fund	36,927	191,985	(195,890)	–	33,022
The Inez McCormack Fund	30,243	–	–	–	30,243
Joseph Rowntree Trust	20,885	60,000	(69,673)	–	11,212
Kind Economy	–	8,021	(2,340)	–	5,681
	<u>249,396</u>	<u>343,638</u>	<u>(308,198)</u>	<u>–</u>	<u>284,836</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	147,268	25,774	(10,012)	(1,689)	161,341
Human Rights Fund	19,082	188,181	(170,336)	–	36,927
The Inez McCormack Fund	30,304	–	(61)	–	30,243
Joseph Rowntree Trust	–	41,269	(20,384)	–	20,885
Kind Economy	–	–	–	–	–
	<u>196,654</u>	<u>255,224</u>	<u>(200,793)</u>	<u>(1,689)</u>	<u>249,396</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Community Foundation NI	-	-	-	-	-
St Stephens Green Trust	-	14,340	(14,340)	-	-
Joseph Rowntree Charitable Trust	-	-	-	-	-
Oak Foundation	87,621	218,336	(231,378)	-	74,579
Anaka Collective	40,729	85,391	(77,787)	-	48,333
Tudor Trust	4,651	52,000	(44,711)	-	11,940
Oak Foundation - Building Back Better Project	-	-	-	-	-
Dunn Family Donation	10,337	15,557	(7,965)	-	17,929
Social Justice Grants	1,700	-	(1,405)	-	295
Denise Magill Fund	-	9,600	(7,614)	-	1,986
	<u>145,038</u>	<u>395,224</u>	<u>(385,200)</u>	<u>-</u>	<u>155,062</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Community Foundation NI	2,537	-	(2,595)	58	-
St Stephens Green Trust	-	17,200	(18,490)	1,290	-
Joseph Rowntree Charitable Trust	9,616	25,128	(34,744)	-	-
Oak Foundation	8,992	229,081	(150,452)	-	87,621
Anaka Collective	29,300	91,084	(79,655)	-	40,729
Tudor Trust	6,270	47,600	(49,219)	-	4,651
Oak Foundation - Building Back Better Project	7,331	-	(7,672)	341	-
Dunn Family Donation	-	15,943	(5,606)	-	10,337
Social Justice Grants	-	4,900	(3,200)	-	1,700
Denise Magill Fund	-	-	-	-	-
	<u>64,046</u>	<u>430,936</u>	<u>(351,633)</u>	<u>1,689</u>	<u>145,038</u>

Transfers have taken place in the year to reclassify income to Unrestricted funds as the funds are available for any use, no restrictions are in place for the usage of this income.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	2,499	–	2,499
Current assets	343,529	155,062	498,591
Creditors less than 1 year	(61,192)	–	(61,192)
Net assets	<u>284,836</u>	<u>155,062</u>	<u>439,898</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	856	–	856
Current assets	267,722	145,038	412,760
Creditors less than 1 year	(19,182)	–	(19,182)
Net assets	<u>249,396</u>	<u>145,038</u>	<u>394,434</u>

22. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

23. Ethical standard

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

24. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>407,021</u>	<u>85,963</u>	<u>492,984</u>

25. Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

26. Related parties

There were no related party transactions incurred during the year, other than noted in note 14.

Participation & Practice of Rights Project Ltd

Northern Ireland - Charity number 103673

Annual report

COMPANY REGISTRATION NUMBER: NI062880
CHARITY REGISTRATION NUMBER: 103673

Participation & Practice of Rights Project Ltd
Company Limited by Guarantee
Financial Statements
31 March 2024

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Participation & Practice of Rights Project Ltd
Charity registration number	103673
Company registration number	NI062880
Principal office and registered office	Community House City Link Business Park 6a Albert Street Belfast BT12 4HQ

The trustees

R Mullen
L Sullivan
C O Muadaigh (Chairperson)
A Godfrey
K Turtle
T Mahaffy
G McCartan (Resigned 1 December 2023)
M McManus
M Sidahmed (Appointed 19 March 2024)

Company secretary Avril Dennison

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Bank of Ireland
1 Donegall Square South
Belfast
BT1 5LR

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

The principal activity of the charity is to promote human rights in society.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on the 26th January 2007 and registered as a charity on 5th March 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under requirements of the Memorandum and Articles of Association the directors are elected to serve for one year after which they must be re-elected at the next Annual General Meeting.

Due to the nature of PPR's work much of the charity's work inevitably focuses on marginalised groups. The Management Committee seeks to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body with expertise in human rights, community development and campaigning being well represented. The more traditional business skills such as finance, human resources and law are also represented on the Management Committee.

Trustee induction and training

Most trustees are already familiar with the practical work of the charity being involved in campaigns and being invited to attend specific events and briefings that take place on a regular basis. Additionally, new trustees are invited to attend an induction briefing to familiarise themselves with the charity and the context within which it operates. This briefing is jointly led by the current Chair of the Management Committee and the Director of the charity and cover:

- The obligations of Management Committee members.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

Risk management

The Management Committee regularly review the major risks to which the charity is exposed. The Management Committee has made it a priority to ensure that it can be sustainable for as long as is necessary and continues to occasionally engage to work with the Director Team to diversify the funding base. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and attendees at events. These procedures are yearly reviewed to ensure that they continue to meet the needs of the charity.

Organisational structure

The Participation and the Practice of Rights Project has a Management Committee of nine members who meet at least quarterly and are responsible for the governance and strategic direction of the charity. At present the Committee's nine members are made up of the 9 Directors from a variety of organisations or backgrounds relevant to the work of the charity.

Responsibility for the overall strategic direction and leadership rests with the Management Committee and who with the Director and 2 Assistant Directors are responsible for ensuring that the charity delivers the aims and objectives and that key performance indicators are met.

Related parties and co-operation with other organisations

There are no relationships with related parties to report during this period.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

The purposes of the charity are:

- a) promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the follow means:
- b) monitoring abuses of human rights; obtaining redress for the victims of human rights abuse; relieving need among the victims of human rights abuse and research into human rights issues.
- c) educating the public about human rights; providing technical advice to government and others on human rights matters; contributing to the sound administration of human rights law.
- d) commenting on proposed human rights legislation; raising awareness of human rights issues and promoting public support for human rights.
- e) promoting respect for human rights among individuals and corporations; international advocacy of human rights and eliminating infringements of human rights.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

Our Vision

To promote a society in which all people are accorded equal respect and dignity and their human rights upheld, protected and fulfilled through democratic participation and accountable governance.

Our Mission

PPR facilitates and supports the most marginalised communities to use human rights based approaches to realise their social and economic rights.

Our Values

Participation: Participation drives the work of PPR. PPR aims to disrupt and change power relationships which shape whose voices are prioritised, and whose voices are silenced, in decisions about how our society's wealth and resources are shared. The focus on power inequalities ensures that the participation of marginalised groups using human rights to hold duty-bearers to account and develop innovative responses to human rights abuses is central to our approach.

Empowerment: Participation empowers affected groups to name their priorities, articulate them in human rights terms and shape the change they want to see. Empowerment enables people to become self-advocates rather than being 'represented' by others. To this end, it is essential for PPR to develop strategies capable of building power with people and, in doing so, placing human rights standards and values at the service of those who need them most.

Accountability: Holding duty-bearers to account is central to PPR's human rights based approach. This can take many forms, such as developing community-based human rights indicators and benchmarks or moving outside of established administrative remedies to rigorously enforce statutory timelines through human rights complaints. This approach attempts to set new terms for engagement with the duty-bearer, making it possible to monitor progress in securing human rights - in other words, democratising the operational framework for realising human rights standards.

Equality: PPR is motivated by advancing substantive equality. This goes beyond 'equality of opportunity' and 'equality of results' and sees equality as a transformative process. 'Substantive equality' requires a restructuring of society in terms of the distribution of power and resources, so that institutional structures which perpetuate oppression of the most marginalised groups in society can change.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Dignity: Dignity consists of many overlapping principles, involving respect, privacy, autonomy and self-worth. A belief in, and commitment to, the inherent dignity of every person underpins all of PPR's work.

To achieve our aims and objectives we continue to work to develop an innovative Human Rights Based Approach which is based on international socio-economic rights standards and designed to be used by marginalised people themselves. Our Human Rights Based Approach has delivered concrete change and is continuing to tackle the root causes of social and economic inequality.

The issues we campaign on include housing, homelessness, asylum and mental health.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

We have continued to work to support marginalised people to make real change on the ground, on the issues that directly affect their lives. Some key highlights over the year are:

Lift the Ban, Homes not Hotels and Kind Economy

Over the year we continued to support campaigners living in contingency accommodation to hold devolved bodies, elected representatives and the UK Home Office to account. We supported a family along with the Children's Law Centre to bring a judicial review against Mears and the Home Office over their treatment of a disabled child, which has resulted in the awarding of status, and a possible damages case.

Lift the Ban and Kind Economy activists continued to develop the network of businesses and organisations prepared to offer practical help and assistance to asylum seekers, whether those in contingency accommodation or those affected by the UK Government's work ban, and this is now supported by approx. 120 organisations and individuals.

Around 40 activists in our Kind Economy, Homes Not Hotels and Lift the Ban campaigns came together at the Seamus Heaney Centre in Bellaghy in November to review and celebrate their progress and discuss the next steps in each campaign. This work culminated in a joint planning session with London based, Migrants Organise and around 30 activists to map out plans for 2024.

Following a change in policy by the UK Government, in autumn 2023 hundreds of people living in Mears contingency accommodation in Belfast had their asylum claims fast tracked; most were offered refugee status, triggering the requirements for the provision of accommodation and Universal Credit by devolved agencies. PPR successfully lobbied for a cold-weather moratorium on evictions over the Christmas period, while also supporting people to submit human rights complaints to local agencies requesting appropriate accommodation within existing health, education and support networks.

PPR continued to work with victims of racially motivated attacks, referring them to legal support and following both policy and media angles for redress. We also supported victims to meet with Victims Commissioner NI who agreed to raise the matters with the PSNI, DOJ and PCSP.

New Script for Mental Health

Following the launch of the New Script campaign in February 2023, the group focused on encouraging participation in the New Script Action, which invited people to share their vision for the way in which people in emotional distress can be supported. Approx 130 scripts were completed online and in person at that time.

The group also developed a new 'Travelling Apothecary' workshop which aims to connect people in emotional distress through the use of poetry.

The New Script campaign held an event in Stormont on World Mental Health Day in October 2023, under the themes of 'Connection, Community and Choice' which emerged as the key elements of the new scripts submitted during the action following the launch. The event was attended by mental health spokespeople from a number of political parties as well as Professor Phil Scruton who is a keen supporter of the work.

In November 2023, the campaign was nominated for and won the 'Cirdan' Health and Well-being Promotion Aisling Award, with the opportunity for campaigners to speak about the issues directly to the (then) First Minister Elect, Michelle O'Neill and a high-profile audience.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Between November and February, the group worked with poet Damien Gorman to develop a performance piece entitled 'Desperate Monologues' which drew on their own experiences of mental health and/or supporting someone in emotional distress. The work premiered on 1st February and was attended by 100 people.

Housing - Take Back the City

Following last year's launch of the City of the Future Urban Design Competition asking architects to imagine how a huge vacant site in West Belfast, known as Mackies, could be transformed to help communities respond to the cost of living, housing, and climate crises, a public consultation was held on all the designs submitted. A judging process was carried out and Matthew Lloyd Architects were appointed to develop a masterplan for homes on the site. Over the summer, events were held at Forthspring Intercommunity Group to launch the designs and consult with the cross-community group which works adjacent to the site. During this period, Matthew Lloyd worked in partnership with PPR's housing groups, the local communities near the site and Pragma Planning to develop the plans.

During the year, the campaign also developed a 'Take Action' webpage which enabled people to contact the Belfast City Council planning team and party leaders in support of zoning the Mackies site for housing.

TBTC saw a rise in numbers of people approaching PPR with eviction, mould and damp issues during this period so began to offer regular housing clinics to enable those with issues to make a complaint to key duty bearers using bespoke app software developed by Rabble Collective. Many directly impacted families supported by the clinics also undertook door-knocking actions around the Mackies' site to build local support for the plans being developed by Matthew Lloyd.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review

The Charity has developed robust financial management procedures with a high standard of documentation, controls, record keeping, budgeting and forward financial planning. The Trustees have assessed its sustainability strategy with regards to securing additional funding and is committed to diversifying the funding base and ensuring the sustainability of the project in the next years

The principal funding source for the charity is currently by way of grants from the Human Rights Fund administered by Community Foundation for NI who have offered funding to March 2025, Oak Foundation to March 2027, Joseph Rowntree Charitable Trust to September 2027, St Stephens Green Trust March 2027, John Ellerman Foundation to March 2027 and the Legal Education Foundation. The charity continues to seek to secure small annual grants and donations from a broad range of trusts and donors and an income stream continues to be developed for PPR from a small number of community fundraising initiatives

PPR continues to host and administer funds for Anaka Women's Collective.

Investment powers and policy

The trustees, having regard to the liquidity requirements of the charity, have kept available funds in an interest bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation measured by the retail prices index.

Reserves policy and going concern

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. The trustees consider that the ideal level of reserves would be between three to six months expenditure which for the year ended 31 March 2024 would be between £173,350 and £346,699.

Unrestricted reserves freely available to spend, therefore excluding fixed assets, restricted reserves and designated reserves amounted to £282,337 which was in line with the target level. The trustees believe this represents a sufficient level of reserve to ensure that the going concern assumption is appropriate.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Plans for future periods

The programmes of work for the charity for the coming year will fall under four strategic aims.

Strategic Aim One

To support marginalised communities to progress their human rights by holding the state accountable for its domestic and international obligations.

We will do this by:

- monitoring progressive realisation and the enjoyment of rights at the community level;
- developing innovative tactics and strategies to disrupt 'business as usual' and force the voices and rights of those we support to the centre of decision making processes;
- nurturing a culture of cooperation and solidarity among the different groups we support; and
- keeping our activism contemporary and relevant to the changing social, economic and political contexts.

Strategic Aim Two

To work in cooperation with marginalised communities and civil society partners to develop alternatives to state policies which generate social and economic inequality.

We will do this by:

- developing concrete proposals which can be readily adopted by public authorities to mitigate need and progress social and economic rights;
- supporting prefigurative initiatives which promote PPR's Values and nurture the expertise and resources already existing in marginalised communities; and
- building partnerships and coalitions to support these proposals and initiatives.

Strategic Aim Three

To share the learning from our work widely and establish PPR as an internationally unique organisation placing rights at the service of the marginalised.

We will do this by:

- developing and implementing an effective communications strategy to articulate and amplify both the issues we are working on and PPR's unique approach;
- providing an alternative analysis rooted in the experiences of communities we support;
- networking with other social movements and progressive organisations to share experiences; and
- providing practical and strategic support to new and established organisations seeking to emulate aspects of PPR's approach.

Strategic Aim Four

To continuously develop PPR into a financially sustainable organisation with exemplary governance procedures to ensure that it can meet the existing and developing needs of marginalised groups using PPR's participative human right based approach.

We will do this by:

- translating PPR's Vision, Mission and Values into workplace policies and culture;
- building relationships with new and existing financial supporters to establish a diverse funding base; and
- facilitating useful interactions between the different components of PPR: activists, partners, staff and Management Committee.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

A resolution to reappoint Finegan Gibson Ltd as auditors will be proposed at the forthcoming Annual General Meeting.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

The trustees' annual report was approved on 4 December 2024 and signed on behalf of the board of trustees by:



T Mahaffy
Trustee

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd

Year ended 31 March 2024

Opinion

We have audited the financial statements of Participation & Practice of Rights Project Ltd (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 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 charity's affairs as at 31 March 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 United Kingdom Generally Accepted Accounting Practice;
- 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 financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, 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.

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2024

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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity 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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes 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 trustees 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 charity or to cease operations, or have no realistic alternative but to do so.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2024

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;

- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2024

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

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

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

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2024

As explained more fully in the Trustees' Responsibilities Statement (set out (on page 14)), the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 23 to the financial statements.

Use of our report

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



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

4 December 2024

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024	2023		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	650	35,159	35,809	26,781
Charitable activities	6	335,038	360,065	695,103	642,508
Other trading activities	7	–	–	–	9,597
Investment income	8	5,714	–	5,714	100
Other income	9	2,236	–	2,236	7,174
Total income		<u>343,638</u>	<u>395,224</u>	<u>738,862</u>	<u>686,160</u>
Expenditure					
Expenditure on charitable activities	10	<u>308,198</u>	<u>385,200</u>	<u>693,398</u>	<u>552,426</u>
Total expenditure		<u>308,198</u>	<u>385,200</u>	<u>693,398</u>	<u>552,426</u>
Net income and net movement in funds		<u>35,440</u>	<u>10,024</u>	<u>45,464</u>	<u>133,734</u>
Reconciliation of funds					
Total funds brought forward		249,396	145,038	394,434	260,700
Total funds carried forward		<u>284,836</u>	<u>155,062</u>	<u>439,898</u>	<u>394,434</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 21 to 32 form part of these financial statements.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	2,499	856
Current assets			
Debtors	16	5,607	5,739
Cash at bank and in hand		492,984	407,021
		<u>498,591</u>	<u>412,760</u>
Creditors: amounts falling due within one year	17	<u>61,192</u>	<u>19,182</u>
Net current assets		<u>437,399</u>	<u>393,578</u>
Total assets less current liabilities		<u>439,898</u>	<u>394,434</u>
Net assets		<u>439,898</u>	<u>394,434</u>
Funds of the charity			
Restricted funds		155,062	145,038
Unrestricted funds		284,836	249,396
Total charity funds	20	<u>439,898</u>	<u>394,434</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 4 December 2024, and are signed on behalf of the board by:



T Mahaffy
Trustee

The notes on pages 21 to 32 form part of these financial statements.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income	45,464	133,734
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,767	2,691
Other interest receivable and similar income	(5,714)	(100)
Interest payable and similar charges	172	203
Gains on disposal of tangible fixed assets	–	(2,372)
Accrued expenses	31,294	3,660
<i>Changes in:</i>		
Trade and other debtors	132	(5,489)
Trade and other creditors	10,716	(228,524)
Cash generated from operations	83,831	(96,197)
Interest paid	(172)	(203)
Interest received	5,714	100
Net cash from/(used in) operating activities	<u>89,373</u>	<u>(96,300)</u>
Cash flows from investing activities		
Purchase of tangible assets	(3,410)	(678)
Net cash used in investing activities	<u>(3,410)</u>	<u>(678)</u>
Net increase/(decrease) in cash and cash equivalents	85,963	(96,978)
Cash and cash equivalents at beginning of year	<u>407,021</u>	<u>503,999</u>
Cash and cash equivalents at end of year	<u>492,984</u>	<u>407,021</u>

The notes on pages 21 to 32 form part of these financial statements.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Community House, City Link Business Park, 6a Albert Street, Belfast, BT12 4HQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures and fittings	-	25% straight line
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Participation & Practice of Rights Project Ltd is a charitable company limited by guarantee and accordingly does not have share capital. Every member of the charitable company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	650	25,157	25,807
Anaka Collective - Donations	–	10,002	10,002
	<u>650</u>	<u>35,159</u>	<u>35,809</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	2,803	19,808	22,611
Anaka Collective - Donations	–	4,170	4,170
	<u>2,803</u>	<u>23,978</u>	<u>26,781</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Human Rights Fund	191,985	–	191,985
Tudor Trust	–	52,000	52,000
St Stephens Green Trust	–	14,340	14,340
Joseph Rowntree Charitable Trust	60,000	–	60,000
Oak Foundation	–	218,336	218,336
Kind Economy	8,021	–	8,021
The Legal Education Fund	35,000	–	35,000
John Ellerman Foundation	35,000	–	35,000
Anaka Collective - VSB Foundation	–	2,778	2,778
Anaka Collective - Necessity	–	20,000	20,000
Network for Social Change	–	18,515	18,515
Corrymeela	–	13,096	13,096
Belfast Charitable Society	–	20,000	20,000
Anaka Queens	–	–	–
Queen's University Belfast	5,032	–	5,032
Stephen Clark Settlement	–	1,000	1,000
Social Justice Grant	–	–	–
	<u>335,038</u>	<u>360,065</u>	<u>695,103</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Human Rights Fund	188,181	–	188,181
Tudor Trust	–	47,600	47,600
St Stephens Green Trust	–	17,200	17,200
Joseph Rowntree Charitable Trust	41,269	25,128	66,397
Oak Foundation	–	229,081	229,081
Kind Economy	–	–	–
The Legal Education Fund	–	–	–
John Ellerman Foundation	–	–	–
Anaka Collective - VSB Foundation	5,000	–	5,000
Anaka Collective - Necessity	–	–	–
Network for Social Change	–	20,000	20,000
Corrymeela	–	18,049	18,049
Belfast Charitable Society	–	40,000	40,000
Anaka Queens	1,100	–	1,100
Queen's University Belfast	–	–	–
Stephen Clark Settlement	–	5,000	5,000
Social Justice Grant	–	4,900	4,900
	<u>235,550</u>	<u>406,958</u>	<u>642,508</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income from training and consultancy	–	–	9,597	9,597

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	5,714	5,714	100	100

9. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gain on disposal of tangible fixed assets held for charity's own use	–	–	2,372	2,372
Reimbursement of costs	2,236	2,236	4,802	4,802
	<u>2,236</u>	<u>2,236</u>	<u>7,174</u>	<u>7,174</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Promotion of human rights in society	599,114	56,990	656,104	547,056
Governance costs	–	37,294	37,294	5,370
	<u>599,114</u>	<u>94,284</u>	<u>693,398</u>	<u>552,426</u>

11. Analysis of support costs

	Promotion of human rights in society	Total 2024	Total 2023
	£	£	£
Staff costs	56,990	56,990	49,440
Governance costs	37,294	37,294	5,370
	<u>94,284</u>	<u>94,284</u>	<u>54,810</u>

12. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	1,767	2,691
Gains on disposal of tangible fixed assets	–	(2,372)
Fees payable for the audit of the financial statements	4,300	4,057

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	319,040	281,008
Social security costs	25,491	23,383
Employer contributions to pension plans	25,714	22,774
	<u>370,245</u>	<u>327,165</u>

The average head count of employees during the year was 11 (2023: 10).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Staff costs *(continued)*

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £143,333 (2023:£138,054).

14. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2023: £Nil). They were no travel expenses reimbursed during the year (2023:£Nil). No charity trustee received payment for professional or other services supplies to the charity (2023: £Nil).

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2023	27,390	15,329	42,719
Additions	–	3,410	3,410
At 31 March 2024	<u>27,390</u>	<u>18,739</u>	<u>46,129</u>
Depreciation			
At 1 April 2023	27,390	14,473	41,863
Charge for the year	–	1,767	1,767
At 31 March 2024	<u>27,390</u>	<u>16,240</u>	<u>43,630</u>
Carrying amount			
At 31 March 2024	–	2,499	2,499
At 31 March 2023	–	856	856

16. Debtors

	2024 £	2023 £
Trade debtors	–	1,100
Other debtors	5,607	4,639
	<u>5,607</u>	<u>5,739</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,477	615
Accruals and deferred income	50,957	11,330
Social security and other taxes	7,920	6,021
Other creditors	838	1,216
	<u>61,192</u>	<u>19,182</u>

18. Deferred income

	2024	2023
	£	£
At 1 April 2023	–	229,081
Amount released to income	–	(229,081)
Amount deferred in year	8,333	–
At 31 March 2024	<u>8,333</u>	<u>–</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £25,714 (2023: £22,774).

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	161,341	83,632	(40,295)	–	204,678
Human Rights Fund	36,927	191,985	(195,890)	–	33,022
The Inez McCormack Fund	30,243	–	–	–	30,243
Joseph Rowntree Trust	20,885	60,000	(69,673)	–	11,212
Kind Economy	–	8,021	(2,340)	–	5,681
	<u>249,396</u>	<u>343,638</u>	<u>(308,198)</u>	<u>–</u>	<u>284,836</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	147,268	25,774	(10,012)	(1,689)	161,341
Human Rights Fund	19,082	188,181	(170,336)	–	36,927
The Inez McCormack Fund	30,304	–	(61)	–	30,243
Joseph Rowntree Trust	–	41,269	(20,384)	–	20,885
Kind Economy	–	–	–	–	–
	<u>196,654</u>	<u>255,224</u>	<u>(200,793)</u>	<u>(1,689)</u>	<u>249,396</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Community Foundation NI	-	-	-	-	-
St Stephens Green Trust	-	14,340	(14,340)	-	-
Joseph Rowntree Charitable Trust	-	-	-	-	-
Oak Foundation	87,621	218,336	(231,378)	-	74,579
Anaka Collective	40,729	85,391	(77,787)	-	48,333
Tudor Trust	4,651	52,000	(44,711)	-	11,940
Oak Foundation - Building Back Better Project	-	-	-	-	-
Dunn Family Donation	10,337	15,557	(7,965)	-	17,929
Social Justice Grants	1,700	-	(1,405)	-	295
Denise Magill Fund	-	9,600	(7,614)	-	1,986
	<u>145,038</u>	<u>395,224</u>	<u>(385,200)</u>	<u>-</u>	<u>155,062</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Community Foundation NI	2,537	-	(2,595)	58	-
St Stephens Green Trust	-	17,200	(18,490)	1,290	-
Joseph Rowntree Charitable Trust	9,616	25,128	(34,744)	-	-
Oak Foundation	8,992	229,081	(150,452)	-	87,621
Anaka Collective	29,300	91,084	(79,655)	-	40,729
Tudor Trust	6,270	47,600	(49,219)	-	4,651
Oak Foundation - Building Back Better Project	7,331	-	(7,672)	341	-
Dunn Family Donation	-	15,943	(5,606)	-	10,337
Social Justice Grants	-	4,900	(3,200)	-	1,700
Denise Magill Fund	-	-	-	-	-
	<u>64,046</u>	<u>430,936</u>	<u>(351,633)</u>	<u>1,689</u>	<u>145,038</u>

Transfers have taken place in the year to reclassify income to Unrestricted funds as the funds are available for any use, no restrictions are in place for the usage of this income.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	2,499	–	2,499
Current assets	343,529	155,062	498,591
Creditors less than 1 year	(61,192)	–	(61,192)
Net assets	<u>284,836</u>	<u>155,062</u>	<u>439,898</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	856	–	856
Current assets	267,722	145,038	412,760
Creditors less than 1 year	(19,182)	–	(19,182)
Net assets	<u>249,396</u>	<u>145,038</u>	<u>394,434</u>

22. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

23. Ethical standard

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

24. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>407,021</u>	<u>85,963</u>	<u>492,984</u>

25. Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

26. Related parties

There were no related party transactions incurred during the year, other than noted in note 14.

Participation & Practice of Rights Project Ltd

Northern Ireland - Charity number 103673

Annual return

Our Ref: 4415/CAD/NF
Date: 2nd December 2024



Private & confidential
Board of Management
Participation & Practice of Rights Project Ltd
Community House
City Link Business Park
6a Albert Street
Belfast
BT12 4HQ

Dear Sirs/Madams,

REPORT TO THOSE CHARGED WITH GOVERNANCE

The audit of the financial statements of Participation & Practice of Rights Project Ltd ('PPR') for the year ended 31st March 2024 is complete. In line with International Standards for Auditing, we are writing to advise you of audit conclusions, significant matters arising during the course of the audit and other matters which are significant to the financial reporting process.

As auditors, we are responsible for forming and expressing an opinion on the financial statements that have been prepared with the oversight of those charged with governance. As such, our tests are designed to assist us in forming our opinion and should not be relied upon to disclose all errors, irregularities or control deficiencies that exist. The audit does not relieve management or those charged with governance of their responsibilities.

Audit opinion

The results of our audit work indicate that the financial statements presented are free of material misstatements and are represented fairly in accordance with the Generally Accepted Accounting Principles (FRS 102). Thus, we have issued an unqualified audit report on the financial statements.

Going concern

During the course of the audit, we did not identify or become aware of any events or conditions that may cast a significant doubt on the entity's ability to continue as a going concern. As a result, we concur with your assessment that the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements.

Fraud

Auditing standards require us to report any identified frauds, indications of fraud or any other relevant matters related to fraud. We have nothing to report in this regard.

Laws and regulations

No matters involving non-compliance with laws and regulations came to our attention during the course of the audit.

Related parties

No significant matters arose during the audit in connection with related parties.

This report has been prepared for the sole use of those charged with governance of Participation & Practice of Rights Project Ltd must not be shown to third parties without our prior consent. No responsibility is assumed by Finegan Gibson Ltd towards any third party acting or refraining from action as a result of this report.

Ethical Considerations

We comply with ethical standards applicable to auditors, specifically the 'Revised Ethical Standard 2019' published by the Financial Reporting Council. This standard identifies potential threats to auditor independence where partners and staff in senior positions have a long association or extensive involvement with an audit client. In accordance with this standard, after a period of ten years we must formally consider as to whether it is probable that an objective, reasonable and informed third party would conclude the integrity, objectivity or independence of the firm or covered persons are compromised.

Conor Dolan has acted as audit engagement partner since 2007 and therefore we have formally considered if he should be rotated. In this case we have assessed potential threats to our independence and have concluded that, in our opinion, no such threats have, would or could materialise due to the nature of our engagement and the quality control procedures we have implemented within our firm. We therefore deem partner rotation not necessary. We are required to bring any potential threats to auditor independence, and our response to these threats, to your attention.

Subsequent events

We performed procedures designed to obtain sufficient appropriate audit evidence that all events occurring between the date of the financial statements and the date of the audit report that require adjustment, or disclosure in, the financial statements have been identified. Audit procedures identified no subsequent events.

Internal control

During the course of the audit we identified a number of recommendations in relation to improving the internal control framework of the organisation. In summary, 0 priority 1, 5 priority 2 and 0 priority 3 observations were noted. These are set out in detail at Appendix 1.

We have graded our management report observations as follows:

Priority 1	An issue which requires urgent management decision and action without which there is a substantial risk to the achievement of key business/system objectives, or to the reputation of the organisation.
Priority 2	An issue which requires prompt attention, as failure to do so could lead to a more serious risk exposure.
Priority 3	Improvements that will enhance the existing control framework and/or represent best practice.

Acknowledgement

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us by Participation & Practice of Rights Project Ltd personnel during the course of our audit.

Yours faithfully,



Finegan Gibson Ltd
Chartered Accountants & Registered Auditors

This report has been prepared for the sole use of those charged with governance of Participation & Practice of Rights Project Ltd must not be shown to third parties without our prior consent. No responsibility is assumed by Finegan Gibson Ltd towards any third party acting or refraining from action as a result of this report.

Adjusted audit differences:

No.	Description	Adjusting journals		Adjusted SOFA effect £	Adjusted B/S effect £
		Dr	Cr		
See Appendix 1 for audit adjustments					

Unadjusted audit differences:

No.	Description	Unadjusted journals		Unadjusted SOFA effect £	Unadjusted B/S effect £
		Dr	Cr		
NO UNADJUSTED AUDIT DIFFERENCES					
TOTAL AUDIT UNADJUSTMENTS				-	-

This report has been prepared for the sole use of those charged with governance of Participation & Practice of Rights Project Ltd and must not be shown to third parties without our prior consent. No responsibility is assumed by Finegan Gibson Ltd towards any third party acting or refraining from action as a result of this report.

#	Issue	Risk(s)	Grade	Recommendation	Management Response	Responsibility & Target Date
Fixed assets						
1.	It was noted during testing that fixed asset additions were not posted to the fixed asset nominal codes on the Sage Accounting system.	<p>Inaccurate recording of asset purchases may lead to misstatement of fixed asset balances.</p> <p>Complete and accurate management information on fixed assets may not be readily available to inform decision making.</p>	2	When an asset is purchased and recorded on the fixed asset register, it should also be posted to the correct fixed asset nominal code on the balance sheet within the Sage accounting system and depreciated in line with current policies.		
2.	Depreciation of assets is not recorded on the fixed asset register, and it is not posted to the accounting system on a monthly basis.	<p>The value of fixed assets may be misstated in the charity's accounts.</p> <p>The net book value of fixed assets may not reflect their actual value in use.</p>	2	Depreciation should be calculated and posted for all assets on a monthly basis in line with the company's policy, to ensure asset values in the financial statements reflect their net book value		

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#	Issue	Risk(s)	Grade	Recommendation	Management Response	Responsibility & Target Date
Expenditure and creditors						
3.	During testing, it was noted that accruals for the prior year were not reversed and accruals for the year end March 2024 were not posted in the year.	The charity's liabilities and expenditure for the period may be understated.	2	We recommend that Sage postings for accruals are reviewed to ensure they are reversed accurately and appropriately.		
Income and Debtors						
4.	During testing it was noted that there were debtors found through post year end testing that were not included on the debtors ledger at year end.	The charity's debtors and income for the period may be understated	2	We recommend that sales invoices are reviewed carefully to ensure that all debtors are included in the correct period. Any relevant income relating to the 31 March 2024 year should be included as a debtor.		
5.	During testing of the debtors control account it was noted that the balance contains old debtors that already received but not allocated against the sales invoice.	There is an increased risk of discrepancies in debtor accounts occurring. Income and debtor balances may be overstated.	2	Debtor control account reconciliations should be performed on a monthly basis and reviewed by management.		

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DRAFT

This report has been prepared for the sole use of those charged with governance of Participation & Practice of Rights Project Ltd must not be shown to third parties without our prior consent. No responsibility is assumed by Finegan Gibson Ltd towards any third party acting or refraining from action as a result of this report.

Participation & Practice of Rights Project Ltd

Northern Ireland - Charity number 103673

Accounts

COMPANY REGISTRATION NUMBER: NI062880
CHARITY REGISTRATION NUMBER: 103673

Participation & Practice of Rights Project Ltd
Company Limited by Guarantee
Financial Statements
31 March 2023

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Participation & Practice of Rights Project Ltd

Charity registration number 103673

Company registration number NI062880

Principal office and registered office Community House
City Link Business Park
6a Albert Street
Belfast
BT12 4HQ

The trustees

R Mullen
L Sullivan
C O Muadaigh (Chairperson)
A Godfrey (Appointed 6 June 2022)
K Turtle (Appointed 6 June 2022)
T Mahaffy
K Humphrey (Resigned 9 February 2023)
G McCartan
M McManus (Appointed 9 February 2023)

Company secretary Avril Dennison

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Bank of Ireland
1 Donegall Square South
Belfast
BT1 5LR

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

The principal activity of the charity is to promote human rights in society.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on the 26th January 2007 and registered as a charity on 5th March 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under requirements of the Memorandum and Articles of Association the directors are elected to serve for one year after which they must be re-elected at the next Annual General Meeting.

Due to the nature of PPR's work much of the charity's work inevitably focuses on marginalised groups. The Management Committee seeks to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body with expertise in human rights, community development and campaigning being well represented. The more traditional business skills such as finance, human resources and law are also represented on the Management Committee.

Trustee induction and training

Most trustees are already familiar with the practical work of the charity being involved in campaigns and being invited to attend specific events and briefings that take place on a regular basis. Additionally, new trustees are invited to attend an induction briefing to familiarise themselves with the charity and the context within which it operates. This briefing is jointly led by the current Chair of the Management Committee and the Director of the charity and cover:

- The obligations of Management Committee members.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Risk management

The Management Committee regularly review the major risks to which the charity is exposed. The Management Committee has made it a priority to ensure that it can be sustainable for as long as is necessary and continues to occasionally engage to work with the Director Team to diversify the funding base. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and attendees at events. These procedures are yearly reviewed to ensure that they continue to meet the needs of the charity.

Organisational structure

The Participation and the Practice of Rights Project has a Management Committee of nine members who meet at least quarterly and are responsible for the governance and strategic direction of the charity. At present the Committee's six members are made up of the 9 Directors from a variety of organisations or backgrounds relevant to the work of the charity.

Responsibility for the overall strategic direction and leadership rests with the Management Committee and who with the Director and 2 Assistant Directors are responsible for ensuring that the charity delivers the aims and objectives and that key performance indicators are met.

Related parties and co-operation with other organisations

There are no relationships with related parties to report during this period.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

The purposes of the charity are:

- a) promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the following means
- b) monitoring abuses of human rights; obtaining redress for the victims of human rights abuse; relieving need among the victims of human rights abuse and research into human rights issues.
- c) educating the public about human rights; providing technical advice to government and others on human rights matters; contributing to the sound administration of human rights law.
- d) commenting on proposed human rights legislation; raising awareness of human rights issues and promoting public support for human rights.
- e) promoting respect for human rights among individuals and corporations; international advocacy of human rights and eliminating infringements of human rights.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

Our Vision

To promote a society in which all people are accorded equal respect and dignity and their human rights upheld, protected and fulfilled through democratic participation and accountable governance.

Our Mission

PPR facilitates and supports the most marginalised communities to use human rights based approaches to realise their social and economic rights.

Our Values]

Participation: : Participation drives the work of PPR. PPR aims to disrupt and change power relationships which shape whose voices are prioritised, and whose voices are silenced, in decisions about how our society's wealth and resources are shared. The focus on power inequalities ensures that the participation of marginalised groups using human rights to hold duty-bearers to account and develop innovative responses to human rights abuses is central to our approach.

Empowerment: Participation empowers affected groups to name their priorities, articulate them in human rights terms and shape the change they want to see. Empowerment enables people to become self-advocates rather than being 'represented' by others. To this end, it is essential for PPR to develop strategies capable of building power with people and, in doing so, placing human rights standards and values at the service of those who need them most.

Accountability: Holding duty-bearers to account is central to PPR's human rights based approach. This can take many forms, such as developing community-based human rights indicators and benchmarks or moving outside of established administrative remedies to rigorously enforce statutory timelines through human rights complaints. This approach attempts to set new terms for engagement with the duty-bearer, making it possible to monitor progress in securing human rights - in other words, democratising the operational framework for realising human rights standards.

Equality: : PPR is motivated by advancing substantive equality. This goes beyond 'equality of opportunity' and 'equality of results' and sees equality as a transformative process. 'Substantive equality' requires a restructuring of society in terms of the distribution of power and resources, so that

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

institutional structures which perpetuate oppression of the most marginalised groups in society can change.

Dignity: Dignity consists of many overlapping principles, involving respect, privacy, autonomy and self-worth. A belief in, and commitment to, the inherent dignity of every person underpins all of PPR's work.

To achieve our aims and objectives we continue to work to develop an innovative Human Rights Based Approach which is based on international socio-economic rights standards and designed to be used by marginalised people themselves. Our Human Rights Based Approach has delivered concrete change and is continuing to tackle the root causes of social and economic inequality.

The issues we campaign on include housing, homelessness, asylum, mental health, unemployment and welfare.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

We have continued to work to support marginalised people to make real change on the ground, on the issues that directly affect their lives. Some key highlights over the year are:

Asylum and Immigration - #HomesNotHotels and Kind Economy

PPR organisers worked across 12 UK Home Office contingency accommodation hotels have run 'Know Your Rights' sessions with residents as the first stage in building a network of human rights monitors to document, record and hold public authorities to account across a range of human rights issues, including culturally appropriate food, housing conditions, spaces to play, access to education and health services. Our organising and complaints strategy started to bear fruit with engagement from duty bearers and some practical changes to food provision, security and feedback systems in the hotels. Over the course of the year PPR engaged with other civil society bodies and NHRI/regulatory bodies and developed allies within political parties. In September 2022 activists engaged in an intensive period of activity in preparation for a meeting with public authorities and Mears in October 2022 to present evidence and demands for improvement with a timescale for change. Activists were supported to hold a further meeting in February 2023 to assess what change had been made. Both meetings were attended by more than 70 hotel residents. Residents raised the issues of appropriate food during Ramadan as well as the issue of child safeguarding. This led Mears to undertake a publicity campaign on its Ramadan food offering within hotels as a response.

Lift the Ban and Kind Economy activists continued to develop the network of businesses and organisations prepared to offer practical help and assistance to asylum seekers, whether those in contingency accommodation or those affected by the UK Government's work ban.

Mental Health - A New Script

The New Script campaign continued to develop creative alternatives to support people experiencing emotional distress, running the fourth cohort of 'The Rest of the Story' (20 people) with Michael Patrick McDonald over May and June 2022. This culminated in a Celebration Event at Gairdín an Phobail on 3rd June attended by 100 people. PPR received a small amount of funding from Poetry Ireland to hold further events at Gairdín an Phobail for the participants. Through PPR's ongoing partnership with the MAC, four 'Art Can Help You Heal' workshops were held featuring seven participants from the mental health, #LiftTheBan and #HomesNotHotels campaigns.

During the year activists decided to widen the scope of the campaign, so that it is not uniquely focused on counselling or other specific interventions, but rather on how a non-pathologising, human rights based system would respond to people's experiences of emotional distress and trauma. The group launched their New Script for Mental Health campaign in February 2023 at the MAC Belfast, with an event attended by 120 people, including award-winning author of 'Trespases' Louise Kennedy. There has also been a focus on developing the participation of new group members as well as building ally ship for the need for a New Script among professional bodies and public services, for example the NI Social Care Council.

Housing - Take Back the City

PPR supported a family in housing stress to bring a judicial review of Belfast City Council's decision to turn public land on the Mackie's site into a Greenway without reference to very high housing need in the area. Leave was secured for the High Court to hear the case in June 2022 but the Council requested a voluntary quashing of the order in early May, after which the application was returned to the Planning Committee just 6 weeks later.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

To showcase the potential for housing on the land at Mackie's, PPR launched an international architectural competition for designs on Mackie's which align with the principles for the site developed by families in housing stress. The competition received 70+ expressions of interest from international firms, followed by the submission of 11 designs at the end of September.

The Take Back the City coalition ran a series of online and community consultation events to garner views on the 11 City of the Future Urban Designs and engage people in the campaign. These were attended by more than 350 people, with more than 4,000 people engaging with the designs online. Throughout the year the campaign co-ordinated with NI Opera to launch a new work 'Nobody/Somebody' based on PPR's organising on 3rd March at the Elmwood Hall. The opera was attended by around 500 people and has been described as 'a persuasive example of opera's ability to engage pertinently with the here and now.'

PPR supported a second family in housing stress to bring a fresh judicial review of Belfast City Council's decision to turn public land at Mackie's over to a Greenway. Leave for the case to be heard was denied at the end of March. However, as the refusal was based around the applicant's standing rather than the merits of the case, which the judge found were arguable, an application has been made for legal aid to challenge the decision.

Replication - Embedding PPR's approach

PPR continued to work with South Dublin Rights Platform and the Travellers of North Cork to support other organisations to adopt and evolve our approach. We also continued to support Making Rights Real in Scotland through membership of the Board of Trustees. We engaged with a number of international organisations through our membership of ESCR-net to develop a position paper on human rights based approach to data and evidence gathering

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

The Charity has developed robust financial management procedures with a high standard of documentation, controls, record keeping, budgeting and forward financial planning. The Trustees have assessed its sustainability strategy with regards to securing additional funding and is committed to diversifying the funding base and ensuring the sustainability of the project in the next years

The principal funding source for the charity is currently by way of grants from the Human Rights Fund administered by Community Foundation for NI who have offered funding to end March 2025, Oak Foundation to end March 2027, Joseph Rowntree Charitable Trust to end of October 2024, St Stephens Green Trust to end March 2025. The charity continues to seek to secure funding from donors and a broad group of trusts and small income streams continue to be developed for PPR from revenue from training and also a small number of community fundraising initiatives.

Investment powers and policy

The trustees, having regard to the liquidity requirements of the charity, have kept available funds in an interest bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation measured by the retail prices index.

Reserves policy and going concern

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. The trustees consider that the ideal level of reserves would be between three to six months expenditure which for the year ended 31 March 2023 would be between £138,107 and £276,213.

Unrestricted reserves freely available to spend, therefore excluding fixed assets, restricted reserves and designated reserves amounted to £248,540 which was in line with the target level. The trustees believe this represents a sufficient level of reserve to ensure that the going concern assumption is appropriate.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Plans for future periods

The programmes of work for the charity for the coming year will fall under four strategic aims.

Strategic Aim One

To support marginalised communities to progress their human rights by holding the state accountable for its domestic and international obligations.

We will do this by:

- monitoring progressive realisation and the enjoyment of rights at the community level;
- developing innovative tactics and strategies to disrupt 'business as usual' and force the voices and rights of those we support to the centre of decision making processes;
- nurturing a culture of cooperation and solidarity among the different groups we support; and
- keeping our activism contemporary and relevant to the changing social, economic and political contexts.

Strategic Aim Two To work in cooperation with marginalised communities and civil society partners to develop alternatives to state policies which generate social and economic inequality.

We will do this by:

- developing concrete proposals which can be readily adopted by public authorities to mitigate need and progress social and economic rights;
- supporting prefigurative initiatives which promote PPR's Values and nurture the expertise and resources already existing in marginalised communities; and
- building partnerships and coalitions to support these proposals and initiatives.

Strategic Aim Three

To share the learning from our work widely and establish PPR as an internationally unique organisation placing rights at the service of the marginalised.

We will do this by:

- developing and implementing an effective communications strategy to articulate and amplify both the issues we are working on and PPR's unique approach;
- providing an alternative analysis rooted in the experiences of communities we support;
- networking with other social movements and progressive organisations to share experiences; and
- providing practical and strategic support to new and established organisations seeking to emulate aspects of PPR's approach.

Strategic Aim Four

To continuously develop PPR into a financially sustainable organisation with exemplary governance procedures to ensure that it can meet the existing and developing needs of marginalised groups using PPR's participative human right based approach.

We will do this by:

- translating PPR's Vision, Mission and Values into workplace policies and culture;
- building relationships with new and existing financial supporters to establish a diverse funding base; and
- facilitating useful interactions between the different components of PPR: activists, partners, staff and Management Committee.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

A resolution to reappoint Finegan Gibson Ltd as auditors will be proposed at the forthcoming Annual General Meeting.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 1 December 2023 and signed on behalf of the board of trustees by:



T Mahaffy
Trustee

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd

Year ended 31 March 2023

Opinion

We have audited the financial statements of Participation & Practice of Rights Project Ltd (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 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 charity's affairs as at 31 March 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 United Kingdom Generally Accepted Accounting Practice;
- 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 financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, 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.

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2023

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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity 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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes 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 trustees 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 charity or to cease operations, or have no realistic alternative but to do so.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2023

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;

- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2023

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

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

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2023

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

Use of our report

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



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

1 December 2023

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	2,803	23,978	26,781	19,370
Charitable activities	6	235,550	406,958	642,508	469,110
Other trading activities	7	9,597	–	9,597	1,000
Investment income	8	100	–	100	84
Other income	9	7,174	–	7,174	593
Total income		<u>255,224</u>	<u>430,936</u>	<u>686,160</u>	<u>490,157</u>
Expenditure					
Expenditure on charitable activities	10	200,793	351,633	552,426	555,279
Total expenditure		<u>200,793</u>	<u>351,633</u>	<u>552,426</u>	<u>555,279</u>
Net income/(expenditure)		<u>54,431</u>	<u>79,303</u>	<u>133,734</u>	<u>(65,122)</u>
Transfers between funds		(1,689)	1,689	–	–
Net movement in funds		<u>52,742</u>	<u>80,992</u>	<u>133,734</u>	<u>(65,122)</u>
Reconciliation of funds					
Total funds brought forward		<u>196,654</u>	<u>64,046</u>	<u>260,700</u>	<u>325,822</u>
Total funds carried forward		<u>249,396</u>	<u>145,038</u>	<u>394,434</u>	<u>260,700</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 21 to 33 form part of these financial statements.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	856	497
Current assets			
Debtors	16	5,739	250
Cash at bank and in hand		<u>407,021</u>	<u>503,999</u>
		412,760	504,249
Creditors: amounts falling due within one year	17	<u>19,182</u>	<u>244,046</u>
Net current assets		<u>393,578</u>	<u>260,203</u>
Total assets less current liabilities		<u>394,434</u>	<u>260,700</u>
Net assets		<u>394,434</u>	<u>260,700</u>
Funds of the charity			
Restricted funds		145,038	64,046
Unrestricted funds		<u>249,396</u>	<u>196,654</u>
Total charity funds	20	<u>394,434</u>	<u>260,700</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 1 December 2023, and are signed on behalf of the board by:



T Mahaffy
Trustee

The notes on pages 21 to 33 form part of these financial statements.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure)	133,734	(65,122)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,691	4,793
Other interest receivable and similar income	(100)	(84)
Interest payable and similar charges	203	369
Gains on disposal of tangible fixed assets	(2,372)	–
Accrued expenses/(income)	3,660	(9,541)
<i>Changes in:</i>		
Trade and other debtors	(5,489)	(250)
Trade and other creditors	(228,524)	229,471
Cash generated from operations	(96,197)	159,636
Interest paid	(203)	(369)
Interest received	100	84
Net cash (used in)/from operating activities	(96,300)	159,351
Cash flows from investing activities		
Purchase of tangible assets	(678)	(1,214)
Net cash used in investing activities	(678)	(1,214)
Net (decrease)/increase in cash and cash equivalents	(96,978)	158,137
Cash and cash equivalents at beginning of year	503,999	345,862
Cash and cash equivalents at end of year	407,021	503,999

The notes on pages 21 to 33 form part of these financial statements.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Community House, City Link Business Park, 6a Albert Street, Belfast, BT12 4HQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures and fittings	-	25% straight line
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Participation & Practice of Rights Project Ltd is a charitable company limited by guarantee and accordingly does not have share capital. Every member of the charitable company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	2,803	19,808	22,611
Anaka Collective - Donations	–	4,170	4,170
	<u>2,803</u>	<u>23,978</u>	<u>26,781</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	16,765	–	16,765
Anaka Collective - Donations	–	2,605	2,605
	<u>16,765</u>	<u>2,605</u>	<u>19,370</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Human Rights Fund	188,181	–	188,181
Refugee Action	–	–	–
Tudor Trust	–	47,600	47,600
Anaka Collective - VSB Foundation	5,000	–	5,000
Making Rights Real/JRCT	–	–	–
Fighting Fund	–	–	–
Anaka Collective - Necessity	–	–	–
Anaka Collective - CFNI Circle of Change	–	–	–
Starling Collective - CFNI Destitute Asylum Seeker Fund	–	–	–
St Stephens Green Trust	–	17,200	17,200
Community Foundation for NI	–	–	–
Joseph Rowntree Charitable Trust	41,269	25,128	66,397
Oak Foundation	–	229,081	229,081
Network for Social Change	–	20,000	20,000
Corrymeela	–	18,049	18,049
Belfast Charitable Society	–	40,000	40,000
Anaka Queens	1,100	–	1,100
Social Justice grant	–	4,900	4,900
Stephen Clark Settlement	–	5,000	5,000
	<u>235,550</u>	<u>406,958</u>	<u>642,508</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Human Rights Fund	184,492	–	184,492
Refugee Action	–	500	500
Tudor Trust	–	44,400	44,400
Anaka Collective - VSB Foundation	–	5,000	5,000
Making Rights Real/JRCT	–	20,000	20,000
Fighting Fund	9,081	–	9,081
Anaka Collective - Necessity	–	40,000	40,000
Anaka Collective - CFNI Circle of Change	–	2,630	2,630
Starling Collective - CFNI Destitute Asylum Seeker Fund	–	1,000	1,000
St Stephens Green Trust	–	–	–
Community Foundation for NI	–	5,280	5,280
Joseph Rowntree Charitable Trust	–	50,256	50,256
Oak Foundation	–	106,471	106,471
Network for Social Change	–	–	–
Corrymeela	–	–	–
Belfast Charitable Society	–	–	–
Anaka Queens	–	–	–
Social Justice grant	–	–	–
Stephen Clark Settlement	–	–	–
	<u>193,573</u>	<u>275,537</u>	<u>469,110</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from training and consultancy	<u>9,597</u>	<u>9,597</u>	<u>1,000</u>	<u>1,000</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>100</u>	<u>100</u>	<u>84</u>	<u>84</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets held for charity's own use	2,372	2,372	–	–
Reimbursement of costs	4,802	4,802	260	260
Other income	–	–	333	333
	<u>7,174</u>	<u>7,174</u>	<u>593</u>	<u>593</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Promotion of human rights in society	497,616	49,440	547,056	548,113
Governance costs	–	5,370	5,370	7,166
	<u>497,616</u>	<u>54,810</u>	<u>552,426</u>	<u>555,279</u>

11. Analysis of support costs

	Promotion of human rights in society £	Total 2023 £	Total 2022 £
Staff costs	49,440	49,440	53,083
Governance costs	5,370	5,370	7,166
	<u>54,810</u>	<u>54,810</u>	<u>60,249</u>

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	2,691	4,793
Gains on disposal of tangible fixed assets	(2,372)	–
Fees payable for the audit of the financial statements	<u>4,057</u>	<u>3,917</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	281,008	302,078
Social security costs	23,383	24,033
Employer contributions to pension plans	22,774	24,088
	<u>327,165</u>	<u>350,199</u>

The average head count of employees during the year was 10 (2022: 12).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £138,054 (2022:£124,853).

14. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2022: £Nil). They were no travel expenses reimbursed during the year (2022:£Nil). No charity trustee received payment for professional or other services supplies to the charity (2022: £Nil).

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2022	27,390	23,512	50,902
Additions	–	678	678
Disposals	–	(8,861)	(8,861)
At 31 March 2023	<u>27,390</u>	<u>15,329</u>	<u>42,719</u>
Depreciation			
At 1 April 2022	27,390	23,015	50,405
Charge for the year	–	2,691	2,691
Disposals	–	(11,233)	(11,233)
At 31 March 2023	<u>27,390</u>	<u>14,473</u>	<u>41,863</u>
Carrying amount			
At 31 March 2023	<u>–</u>	<u>856</u>	<u>856</u>
At 31 March 2022	<u>–</u>	<u>497</u>	<u>497</u>

16. Debtors

	2023 £	2022 £
Trade debtors	1,100	250
Other debtors	4,639	–
	<u>5,739</u>	<u>250</u>

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	615	–
Accruals and deferred income	11,330	236,751
Social security and other taxes	6,021	7,047
Other creditors	1,216	248
	<u>19,182</u>	<u>244,046</u>

18. Deferred income

	2023 £	2022 £
At 1 April 2022	229,081	–
Amount released to income	(229,081)	–
Amount deferred in year	–	229,081
At 31 March 2023	<u>–</u>	<u>229,081</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £22,774 (2022: £24,088).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	147,268	25,774	(10,012)	(1,689)	161,341
Human Rights Fund	19,082	188,181	(170,336)	–	36,927
The Inez McCormack Fund	30,304	–	(61)	–	30,243
Joseph Rowntree Charitable Trust	–	41,269	(20,384)	–	20,885
	<u>196,654</u>	<u>255,224</u>	<u>(200,793)</u>	<u>(1,689)</u>	<u>249,396</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	137,724	27,523	(18,801)	822	147,268
Human Rights Fund	14,725	184,492	(180,135)	–	19,082
The Inez McCormack Fund	30,304	–	–	–	30,304
Joseph Rowntree Charitable Trust	–	–	–	–	–
	<u>182,753</u>	<u>212,015</u>	<u>(198,936)</u>	<u>822</u>	<u>196,654</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Community Foundation NI	2,537	–	(2,595)	58	–
St Stephens Green Trust	–	17,200	(18,490)	1,290	–
Joseph Rowntree Charitable Trust	9,616	25,128	(34,744)	–	–
Simon Community NI/Baring Foundation	–	–	–	–	–
Oak Foundation	8,992	229,081	(150,452)	–	87,621
Nesta	–	–	–	–	–
Bertha	–	–	–	–	–
ARN - Chairmans fund	–	–	–	–	–
Human Rights Fund - Tech for Rights Project	–	–	–	–	–
Refugee Action	–	–	–	–	–
Lottery Community Fund	–	–	–	–	–
Making Rights Real Edinburgh - Joseph Rowntree Charitable Trust	–	–	–	–	–
Anaka Collective	29,300	91,084	(79,655)	–	40,729
Tudor Trust	6,270	47,600	(49,219)	–	4,651
Starling Collective - CFNI Destitute Asylum Seeker Fund	–	–	–	–	–
Oak Foundation - Building Back Better Project	7,331	–	(7,672)	341	–
Dunn Family Donation	–	15,943	(5,606)	–	10,337
Social Justice Grants	–	4,900	(3,200)	–	1,700
	<u>64,046</u>	<u>430,936</u>	<u>(351,633)</u>	<u>1,689</u>	<u>145,038</u>

Transfers have taken place in the year from unrestricted to restricted funds to cover the deficit of funds at the year end.

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Community Foundation NI	777	5,280	(3,520)	–	2,537
St Stephens Green Trust	17,200	–	(17,200)	–	–
Joseph Rowntree Charitable Trust	13,505	50,256	(54,145)	–	9,616

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds *(continued)*

Simon Community					
NI/Baring Foundation	3,887	–	(3,887)	–	–
Nesta	1,364	–	–	(1,364)	–
Bertha	285	–	–	(285)	–
ARN - Chairmans fund	537	–	–	(537)	–
Human Rights Fund - Tech for Rights Project	327	–	(327)	–	–
Refugee Action	3,123	–	(3,123)	–	–
Lottery Community Fund	6,225	–	(6,225)	–	–
Making Rights Real Edinburgh - Joseph Rowntree Charitable Trust	1,700	20,000	(21,700)	–	–
Anaka Collective	4,133	50,735	(25,568)	–	29,300
Tudor Trust	2,000	44,400	(41,494)	1,364	6,270
Starling Collective - CFNI Destitute Asylum Seeker Fund	1,112	1,000	(2,112)	–	–
Oak Foundation - Building Back Better Project	70,000	–	(62,669)	–	7,331
Dunn Family Donation	–	–	–	–	–
Social Justice Grants	–	–	–	–	–
	<u>143,069</u>	<u>278,142</u>	<u>(356,343)</u>	<u>(822)</u>	<u>64,046</u>

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	856	–	856
Current assets	267,722	145,038	412,760
Creditors less than 1 year	(19,182)	–	(19,182)
Net assets	<u>249,165</u>	<u>145,038</u>	<u>394,434</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	497	–	497
Current assets	440,203	64,046	504,249
Creditors less than 1 year	(244,046)	–	(244,046)
Net assets	<u>196,654</u>	<u>64,046</u>	<u>260,700</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

23. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	<u>503,999</u>	<u>(96,978)</u>	<u>407,021</u>

24. Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

25. Related parties

There were no related party transactions incurred during the year, other than noted in note 14.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	22,611	16,765
Anaka Collective - Donations	4,170	2,605
	<u>26,781</u>	<u>19,370</u>
Charitable activities		
Human Rights Fund	188,181	184,492
Refugee Action	–	500
Tudor Trust	47,600	44,400
Anaka Collective - VSB Foundation	5,000	5,000
Making Rights Real/JRCT	–	20,000
Fighting Fund	–	9,081
Anaka Collective - Necessity	–	40,000
Anaka Collective - CFNI Circle of Change	–	2,630
Starling Collective - CFNI Destitute Asylum Seeker Fund	–	1,000
St Stephens Green Trust	17,200	–
Community Foundation for NI	–	5,280
Joseph Rowntree Charitable Trust	66,397	50,256
Oak Foundation	229,081	106,471
Network for Social Change	20,000	–
Corrymeela	18,049	–
Belfast Charitable Society	40,000	–
Anaka Queens	1,100	–
Social Justice grant	4,900	–
Stephen Clark Settlement	5,000	–
	<u>642,508</u>	<u>469,110</u>
Other trading activities		
Income from training and consultancy	9,597	1,000
Investment income		
Bank interest receivable	100	84
Other income		
Gain on disposal of tangible fixed assets	2,372	–
Reimbursement of costs	4,802	260
Other income	–	333
	<u>7,174</u>	<u>593</u>
Total income	<u>686,160</u>	<u>490,157</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Promotion of human rights in society		
<i>Activities undertaken directly</i>		
Wages and Salaries	239,804	257,944
Employer's NIC	18,925	19,080
Pension costs	18,996	20,092
Bad debt write off	665	–
Insurance	1,620	1,171
Telephone	1,610	4,128
Printing, postage and stationery	657	212
Depreciation	2,691	4,793
Administration and office costs	5,852	17,442
Consultancy	22,500	42,286
Purchase of books	330	195
Staff development	575	960
VSB	3,033	6,340
Necessity	18,157	18,725
Fundraising costs	–	350
Hospitality	842	323
IT and software development	30,488	19,845
Travel and accommodation	10,267	6,550
Website and eCommunication	4,725	–
Newsletter	2,000	1,735
PPR development programme	8,138	32,309
Summer school and workshops	6,000	5,180
Local meetings	4,139	517
Redundancy payments	–	15,809
Conference costs	650	5,194
Embedding model	541	–
Fighting Fund	–	9,805
Seminar costs and reports	7,615	–
Pension administration costs	–	366
Recruitment expenses	3,766	230
Organisers remuneration	14,828	1,230
General costs	1,983	1,826

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Transcript & Editing	1,512	685
Belfast Charitable	19,453	–
Advertising	5,093	40
Office Furniture and Equipment	1,247	320
Poetry Ireland	–	(652)
Skilled Pool	651	–
CFNI Circle of Change	440	–
Redeemer	3,458	–
Leo Boyd	300	–
Kerry Logan	50	–
NSCCT	180	–
Corrymeela	13,255	–
Stephen Clark Charitable	2,592	–
Masterplan	6,149	–
Facilitation	8,100	–
Costs incurred to be reclaimed	3,739	–
	<u>467,931</u>	<u>495,030</u>
Support costs		
Wages/salaries	41,204	44,134
Employer's NIC	4,458	4,953
Pension costs	3,778	3,996
	<u>49,440</u>	<u>53,083</u>
Governance costs		
Audit fees	4,057	3,917
Legal and professional costs	–	2,880
Governance costs - financial advice	1,110	–
Bank charges	203	369
	<u>5,370</u>	<u>7,166</u>
Expenditure on charitable activities	<u>552,426</u>	<u>555,279</u>
Net income/(expenditure)	<u>133,734</u>	<u>(65,122)</u>

Participation & Practice of Rights Project Ltd

Northern Ireland - Charity number 103673

Annual report

COMPANY REGISTRATION NUMBER: NI062880
CHARITY REGISTRATION NUMBER: 103673

Participation & Practice of Rights Project Ltd
Company Limited by Guarantee
Financial Statements
31 March 2023

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Participation & Practice of Rights Project Ltd

Charity registration number 103673

Company registration number NI062880

Principal office and registered office Community House
City Link Business Park
6a Albert Street
Belfast
BT12 4HQ

The trustees

R Mullen	
L Sullivan	
C O Muadaigh (Chairperson)	
A Godfrey	(Appointed 6 June 2022)
K Turtle	(Appointed 6 June 2022)
T Mahaffy	
K Humphrey	(Resigned 9 February 2023)
G McCartan	
M McManus	(Appointed 9 February 2023)

Company secretary Avril Dennison

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Bank of Ireland
1 Donegall Square South
Belfast
BT1 5LR

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

The principal activity of the charity is to promote human rights in society.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on the 26th January 2007 and registered as a charity on 5th March 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under requirements of the Memorandum and Articles of Association the directors are elected to serve for one year after which they must be re-elected at the next Annual General Meeting.

Due to the nature of PPR's work much of the charity's work inevitably focuses on marginalised groups. The Management Committee seeks to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body with expertise in human rights, community development and campaigning being well represented. The more traditional business skills such as finance, human resources and law are also represented on the Management Committee.

Trustee induction and training

Most trustees are already familiar with the practical work of the charity being involved in campaigns and being invited to attend specific events and briefings that take place on a regular basis. Additionally, new trustees are invited to attend an induction briefing to familiarise themselves with the charity and the context within which it operates. This briefing is jointly led by the current Chair of the Management Committee and the Director of the charity and cover:

- The obligations of Management Committee members.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Risk management

The Management Committee regularly review the major risks to which the charity is exposed. The Management Committee has made it a priority to ensure that it can be sustainable for as long as is necessary and continues to occasionally engage to work with the Director Team to diversify the funding base. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and attendees at events. These procedures are yearly reviewed to ensure that they continue to meet the needs of the charity.

Organisational structure

The Participation and the Practice of Rights Project has a Management Committee of nine members who meet at least quarterly and are responsible for the governance and strategic direction of the charity. At present the Committee's six members are made up of the 9 Directors from a variety of organisations or backgrounds relevant to the work of the charity.

Responsibility for the overall strategic direction and leadership rests with the Management Committee and who with the Director and 2 Assistant Directors are responsible for ensuring that the charity delivers the aims and objectives and that key performance indicators are met.

Related parties and co-operation with other organisations

There are no relationships with related parties to report during this period.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

The purposes of the charity are:

- a) promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the following means
- b) monitoring abuses of human rights; obtaining redress for the victims of human rights abuse; relieving need among the victims of human rights abuse and research into human rights issues.
- c) educating the public about human rights; providing technical advice to government and others on human rights matters; contributing to the sound administration of human rights law.
- d) commenting on proposed human rights legislation; raising awareness of human rights issues and promoting public support for human rights.
- e) promoting respect for human rights among individuals and corporations; international advocacy of human rights and eliminating infringements of human rights.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

Our Vision

To promote a society in which all people are accorded equal respect and dignity and their human rights upheld, protected and fulfilled through democratic participation and accountable governance.

Our Mission

PPR facilitates and supports the most marginalised communities to use human rights based approaches to realise their social and economic rights.

Our Values]

Participation: : Participation drives the work of PPR. PPR aims to disrupt and change power relationships which shape whose voices are prioritised, and whose voices are silenced, in decisions about how our society's wealth and resources are shared. The focus on power inequalities ensures that the participation of marginalised groups using human rights to hold duty-bearers to account and develop innovative responses to human rights abuses is central to our approach.

Empowerment: Participation empowers affected groups to name their priorities, articulate them in human rights terms and shape the change they want to see. Empowerment enables people to become self-advocates rather than being 'represented' by others. To this end, it is essential for PPR to develop strategies capable of building power with people and, in doing so, placing human rights standards and values at the service of those who need them most.

Accountability: Holding duty-bearers to account is central to PPR's human rights based approach. This can take many forms, such as developing community-based human rights indicators and benchmarks or moving outside of established administrative remedies to rigorously enforce statutory timelines through human rights complaints. This approach attempts to set new terms for engagement with the duty-bearer, making it possible to monitor progress in securing human rights - in other words, democratising the operational framework for realising human rights standards.

Equality: : PPR is motivated by advancing substantive equality. This goes beyond 'equality of opportunity' and 'equality of results' and sees equality as a transformative process. 'Substantive equality' requires a restructuring of society in terms of the distribution of power and resources, so that

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

institutional structures which perpetuate oppression of the most marginalised groups in society can change.

Dignity: Dignity consists of many overlapping principles, involving respect, privacy, autonomy and self-worth. A belief in, and commitment to, the inherent dignity of every person underpins all of PPR's work.

To achieve our aims and objectives we continue to work to develop an innovative Human Rights Based Approach which is based on international socio-economic rights standards and designed to be used by marginalised people themselves. Our Human Rights Based Approach has delivered concrete change and is continuing to tackle the root causes of social and economic inequality.

The issues we campaign on include housing, homelessness, asylum, mental health, unemployment and welfare.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

We have continued to work to support marginalised people to make real change on the ground, on the issues that directly affect their lives. Some key highlights over the year are:

Asylum and Immigration - #HomesNotHotels and Kind Economy

PPR organisers worked across 12 UK Home Office contingency accommodation hotels have run 'Know Your Rights' sessions with residents as the first stage in building a network of human rights monitors to document, record and hold public authorities to account across a range of human rights issues, including culturally appropriate food, housing conditions, spaces to play, access to education and health services. Our organising and complaints strategy started to bear fruit with engagement from duty bearers and some practical changes to food provision, security and feedback systems in the hotels. Over the course of the year PPR engaged with other civil society bodies and NHRI/regulatory bodies and developed allies within political parties. In September 2022 activists engaged in an intensive period of activity in preparation for a meeting with public authorities and Mears in October 2022 to present evidence and demands for improvement with a timescale for change. Activists were supported to hold a further meeting in February 2023 to assess what change had been made. Both meetings were attended by more than 70 hotel residents. Residents raised the issues of appropriate food during Ramadan as well as the issue of child safeguarding. This led Mears to undertake a publicity campaign on its Ramadan food offering within hotels as a response.

Lift the Ban and Kind Economy activists continued to develop the network of businesses and organisations prepared to offer practical help and assistance to asylum seekers, whether those in contingency accommodation or those affected by the UK Government's work ban.

Mental Health - A New Script

The New Script campaign continued to develop creative alternatives to support people experiencing emotional distress, running the fourth cohort of 'The Rest of the Story' (20 people) with Michael Patrick McDonald over May and June 2022. This culminated in a Celebration Event at Gairdín an Phobail on 3rd June attended by 100 people. PPR received a small amount of funding from Poetry Ireland to hold further events at Gairdín an Phobail for the participants. Through PPR's ongoing partnership with the MAC, four 'Art Can Help You Heal' workshops were held featuring seven participants from the mental health, #LiftTheBan and #HomesNotHotels campaigns.

During the year activists decided to widen the scope of the campaign, so that it is not uniquely focused on counselling or other specific interventions, but rather on how a non-pathologising, human rights based system would respond to people's experiences of emotional distress and trauma. The group launched their New Script for Mental Health campaign in February 2023 at the MAC Belfast, with an event attended by 120 people, including award-winning author of 'Trespases' Louise Kennedy. There has also been a focus on developing the participation of new group members as well as building ally ship for the need for a New Script among professional bodies and public services, for example the NI Social Care Council.

Housing - Take Back the City

PPR supported a family in housing stress to bring a judicial review of Belfast City Council's decision to turn public land on the Mackie's site into a Greenway without reference to very high housing need in the area. Leave was secured for the High Court to hear the case in June 2022 but the Council requested a voluntary quashing of the order in early May, after which the application was returned to the Planning Committee just 6 weeks later.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

To showcase the potential for housing on the land at Mackie's, PPR launched an international architectural competition for designs on Mackie's which align with the principles for the site developed by families in housing stress. The competition received 70+ expressions of interest from international firms, followed by the submission of 11 designs at the end of September.

The Take Back the City coalition ran a series of online and community consultation events to garner views on the 11 City of the Future Urban Designs and engage people in the campaign. These were attended by more than 350 people, with more than 4,000 people engaging with the designs online. Throughout the year the campaign co-ordinated with NI Opera to launch a new work 'Nobody/Somebody' based on PPR's organising on 3rd March at the Elmwood Hall. The opera was attended by around 500 people and has been described as 'a persuasive example of opera's ability to engage pertinently with the here and now.'

PPR supported a second family in housing stress to bring a fresh judicial review of Belfast City Council's decision to turn public land at Mackie's over to a Greenway. Leave for the case to be heard was denied at the end of March. However, as the refusal was based around the applicant's standing rather than the merits of the case, which the judge found were arguable, an application has been made for legal aid to challenge the decision.

Replication - Embedding PPR's approach

PPR continued to work with South Dublin Rights Platform and the Travellers of North Cork to support other organisations to adopt and evolve our approach. We also continued to support Making Rights Real in Scotland through membership of the Board of Trustees. We engaged with a number of international organisations through our membership of ESCR-net to develop a position paper on human rights based approach to data and evidence gathering

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

The Charity has developed robust financial management procedures with a high standard of documentation, controls, record keeping, budgeting and forward financial planning. The Trustees have assessed its sustainability strategy with regards to securing additional funding and is committed to diversifying the funding base and ensuring the sustainability of the project in the next years

The principal funding source for the charity is currently by way of grants from the Human Rights Fund administered by Community Foundation for NI who have offered funding to end March 2025, Oak Foundation to end March 2027, Joseph Rowntree Charitable Trust to end of October 2024, St Stephens Green Trust to end March 2025. The charity continues to seek to secure funding from donors and a broad group of trusts and small income streams continue to be developed for PPR from revenue from training and also a small number of community fundraising initiatives.

Investment powers and policy

The trustees, having regard to the liquidity requirements of the charity, have kept available funds in an interest bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation measured by the retail prices index.

Reserves policy and going concern

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. The trustees consider that the ideal level of reserves would be between three to six months expenditure which for the year ended 31 March 2023 would be between £138,107 and £276,213.

Unrestricted reserves freely available to spend, therefore excluding fixed assets, restricted reserves and designated reserves amounted to £248,540 which was in line with the target level. The trustees believe this represents a sufficient level of reserve to ensure that the going concern assumption is appropriate.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Plans for future periods

The programmes of work for the charity for the coming year will fall under four strategic aims.

Strategic Aim One

To support marginalised communities to progress their human rights by holding the state accountable for its domestic and international obligations.

We will do this by:

- monitoring progressive realisation and the enjoyment of rights at the community level;
- developing innovative tactics and strategies to disrupt 'business as usual' and force the voices and rights of those we support to the centre of decision making processes;
- nurturing a culture of cooperation and solidarity among the different groups we support; and
- keeping our activism contemporary and relevant to the changing social, economic and political contexts.

Strategic Aim Two To work in cooperation with marginalised communities and civil society partners to develop alternatives to state policies which generate social and economic inequality.

We will do this by:

- developing concrete proposals which can be readily adopted by public authorities to mitigate need and progress social and economic rights;
- supporting prefigurative initiatives which promote PPR's Values and nurture the expertise and resources already existing in marginalised communities; and
- building partnerships and coalitions to support these proposals and initiatives.

Strategic Aim Three

To share the learning from our work widely and establish PPR as an internationally unique organisation placing rights at the service of the marginalised.

We will do this by:

- developing and implementing an effective communications strategy to articulate and amplify both the issues we are working on and PPR's unique approach;
- providing an alternative analysis rooted in the experiences of communities we support;
- networking with other social movements and progressive organisations to share experiences; and
- providing practical and strategic support to new and established organisations seeking to emulate aspects of PPR's approach.

Strategic Aim Four

To continuously develop PPR into a financially sustainable organisation with exemplary governance procedures to ensure that it can meet the existing and developing needs of marginalised groups using PPR's participative human right based approach.

We will do this by:

- translating PPR's Vision, Mission and Values into workplace policies and culture;
- building relationships with new and existing financial supporters to establish a diverse funding base; and
- facilitating useful interactions between the different components of PPR: activists, partners, staff and Management Committee.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

A resolution to reappoint Finegan Gibson Ltd as auditors will be proposed at the forthcoming Annual General Meeting.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 1 December 2023 and signed on behalf of the board of trustees by:



T Mahaffy
Trustee

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd

Year ended 31 March 2023

Opinion

We have audited the financial statements of Participation & Practice of Rights Project Ltd (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 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 charity's affairs as at 31 March 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 United Kingdom Generally Accepted Accounting Practice;
- 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 financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, 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.

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2023

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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity 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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes 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 trustees 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 charity or to cease operations, or have no realistic alternative but to do so.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2023

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;

- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2023

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

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

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Participation & Practice of Rights Project Ltd *(continued)*

Year ended 31 March 2023

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

Use of our report

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



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

1 December 2023

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	2,803	23,978	26,781	19,370
Charitable activities	6	235,550	406,958	642,508	469,110
Other trading activities	7	9,597	–	9,597	1,000
Investment income	8	100	–	100	84
Other income	9	7,174	–	7,174	593
Total income		<u>255,224</u>	<u>430,936</u>	<u>686,160</u>	<u>490,157</u>
Expenditure					
Expenditure on charitable activities	10	200,793	351,633	552,426	555,279
Total expenditure		<u>200,793</u>	<u>351,633</u>	<u>552,426</u>	<u>555,279</u>
Net income/(expenditure)		<u>54,431</u>	<u>79,303</u>	<u>133,734</u>	<u>(65,122)</u>
Transfers between funds		(1,689)	1,689	–	–
Net movement in funds		<u>52,742</u>	<u>80,992</u>	<u>133,734</u>	<u>(65,122)</u>
Reconciliation of funds					
Total funds brought forward		196,654	64,046	260,700	325,822
Total funds carried forward		<u>249,396</u>	<u>145,038</u>	<u>394,434</u>	<u>260,700</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 21 to 33 form part of these financial statements.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	856	497
Current assets			
Debtors	16	5,739	250
Cash at bank and in hand		<u>407,021</u>	<u>503,999</u>
		412,760	504,249
Creditors: amounts falling due within one year	17	<u>19,182</u>	<u>244,046</u>
Net current assets		<u>393,578</u>	<u>260,203</u>
Total assets less current liabilities		<u>394,434</u>	<u>260,700</u>
Net assets		<u>394,434</u>	<u>260,700</u>
Funds of the charity			
Restricted funds		145,038	64,046
Unrestricted funds		<u>249,396</u>	<u>196,654</u>
Total charity funds	20	<u>394,434</u>	<u>260,700</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 1 December 2023, and are signed on behalf of the board by:



T Mahaffy
Trustee

The notes on pages 21 to 33 form part of these financial statements.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure)	133,734	(65,122)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,691	4,793
Other interest receivable and similar income	(100)	(84)
Interest payable and similar charges	203	369
Gains on disposal of tangible fixed assets	(2,372)	–
Accrued expenses/(income)	3,660	(9,541)
<i>Changes in:</i>		
Trade and other debtors	(5,489)	(250)
Trade and other creditors	(228,524)	229,471
Cash generated from operations	(96,197)	159,636
Interest paid	(203)	(369)
Interest received	100	84
Net cash (used in)/from operating activities	(96,300)	159,351
Cash flows from investing activities		
Purchase of tangible assets	(678)	(1,214)
Net cash used in investing activities	(678)	(1,214)
Net (decrease)/increase in cash and cash equivalents	(96,978)	158,137
Cash and cash equivalents at beginning of year	503,999	345,862
Cash and cash equivalents at end of year	407,021	503,999

The notes on pages 21 to 33 form part of these financial statements.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Community House, City Link Business Park, 6a Albert Street, Belfast, BT12 4HQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures and fittings	-	25% straight line
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the repayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Participation & Practice of Rights Project Ltd is a charitable company limited by guarantee and accordingly does not have share capital. Every member of the charitable company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	2,803	19,808	22,611
Anaka Collective - Donations	–	4,170	4,170
	<u>2,803</u>	<u>23,978</u>	<u>26,781</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	16,765	–	16,765
Anaka Collective - Donations	–	2,605	2,605
	<u>16,765</u>	<u>2,605</u>	<u>19,370</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Human Rights Fund	188,181	–	188,181
Refugee Action	–	–	–
Tudor Trust	–	47,600	47,600
Anaka Collective - VSB Foundation	5,000	–	5,000
Making Rights Real/JRCT	–	–	–
Fighting Fund	–	–	–
Anaka Collective - Necessity	–	–	–
Anaka Collective - CFNI Circle of Change	–	–	–
Starling Collective - CFNI Destitute Asylum Seeker Fund	–	–	–
St Stephens Green Trust	–	17,200	17,200
Community Foundation for NI	–	–	–
Joseph Rowntree Charitable Trust	41,269	25,128	66,397
Oak Foundation	–	229,081	229,081
Network for Social Change	–	20,000	20,000
Corrymeela	–	18,049	18,049
Belfast Charitable Society	–	40,000	40,000
Anaka Queens	1,100	–	1,100
Social Justice grant	–	4,900	4,900
Stephen Clark Settlement	–	5,000	5,000
	<u>235,550</u>	<u>406,958</u>	<u>642,508</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Human Rights Fund	184,492	–	184,492
Refugee Action	–	500	500
Tudor Trust	–	44,400	44,400
Anaka Collective - VSB Foundation	–	5,000	5,000
Making Rights Real/JRCT	–	20,000	20,000
Fighting Fund	9,081	–	9,081
Anaka Collective - Necessity	–	40,000	40,000
Anaka Collective - CFNI Circle of Change	–	2,630	2,630
Starling Collective - CFNI Destitute Asylum Seeker Fund	–	1,000	1,000
St Stephens Green Trust	–	–	–
Community Foundation for NI	–	5,280	5,280
Joseph Rowntree Charitable Trust	–	50,256	50,256
Oak Foundation	–	106,471	106,471
Network for Social Change	–	–	–
Corrymeela	–	–	–
Belfast Charitable Society	–	–	–
Anaka Queens	–	–	–
Social Justice grant	–	–	–
Stephen Clark Settlement	–	–	–
	<u>193,573</u>	<u>275,537</u>	<u>469,110</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from training and consultancy	<u>9,597</u>	<u>9,597</u>	<u>1,000</u>	<u>1,000</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>100</u>	<u>100</u>	<u>84</u>	<u>84</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets held for charity's own use	2,372	2,372	–	–
Reimbursement of costs	4,802	4,802	260	260
Other income	–	–	333	333
	<u>7,174</u>	<u>7,174</u>	<u>593</u>	<u>593</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Promotion of human rights in society	497,616	49,440	547,056	548,113
Governance costs	–	5,370	5,370	7,166
	<u>497,616</u>	<u>54,810</u>	<u>552,426</u>	<u>555,279</u>

11. Analysis of support costs

	Promotion of human rights in society £	Total 2023 £	Total 2022 £
Staff costs	49,440	49,440	53,083
Governance costs	5,370	5,370	7,166
	<u>54,810</u>	<u>54,810</u>	<u>60,249</u>

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	2,691	4,793
Gains on disposal of tangible fixed assets	(2,372)	–
Fees payable for the audit of the financial statements	<u>4,057</u>	<u>3,917</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	281,008	302,078
Social security costs	23,383	24,033
Employer contributions to pension plans	22,774	24,088
	<u>327,165</u>	<u>350,199</u>

The average head count of employees during the year was 10 (2022: 12).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £138,054 (2022:£124,853).

14. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2022: £Nil). They were no travel expenses reimbursed during the year (2022:£Nil). No charity trustee received payment for professional or other services supplies to the charity (2022: £Nil).

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2022	27,390	23,512	50,902
Additions	–	678	678
Disposals	–	(8,861)	(8,861)
At 31 March 2023	<u>27,390</u>	<u>15,329</u>	<u>42,719</u>
Depreciation			
At 1 April 2022	27,390	23,015	50,405
Charge for the year	–	2,691	2,691
Disposals	–	(11,233)	(11,233)
At 31 March 2023	<u>27,390</u>	<u>14,473</u>	<u>41,863</u>
Carrying amount			
At 31 March 2023	<u>–</u>	<u>856</u>	<u>856</u>
At 31 March 2022	<u>–</u>	<u>497</u>	<u>497</u>

16. Debtors

	2023 £	2022 £
Trade debtors	1,100	250
Other debtors	4,639	–
	<u>5,739</u>	<u>250</u>

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	615	–
Accruals and deferred income	11,330	236,751
Social security and other taxes	6,021	7,047
Other creditors	1,216	248
	<u>19,182</u>	<u>244,046</u>

18. Deferred income

	2023 £	2022 £
At 1 April 2022	229,081	–
Amount released to income	(229,081)	–
Amount deferred in year	–	229,081
At 31 March 2023	<u>–</u>	<u>229,081</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £22,774 (2022: £24,088).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	147,268	25,774	(10,012)	(1,689)	161,341
Human Rights Fund	19,082	188,181	(170,336)	–	36,927
The Inez McCormack Fund	30,304	–	(61)	–	30,243
Joseph Rowntree Charitable Trust	–	41,269	(20,384)	–	20,885
	<u>196,654</u>	<u>255,224</u>	<u>(200,793)</u>	<u>(1,689)</u>	<u>249,396</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	137,724	27,523	(18,801)	822	147,268
Human Rights Fund	14,725	184,492	(180,135)	–	19,082
The Inez McCormack Fund	30,304	–	–	–	30,304
Joseph Rowntree Charitable Trust	–	–	–	–	–
	<u>182,753</u>	<u>212,015</u>	<u>(198,936)</u>	<u>822</u>	<u>196,654</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Community Foundation NI	2,537	–	(2,595)	58	–
St Stephens Green Trust	–	17,200	(18,490)	1,290	–
Joseph Rowntree Charitable Trust	9,616	25,128	(34,744)	–	–
Simon Community NI/Baring Foundation	–	–	–	–	–
Oak Foundation	8,992	229,081	(150,452)	–	87,621
Nesta	–	–	–	–	–
Bertha	–	–	–	–	–
ARN - Chairmans fund	–	–	–	–	–
Human Rights Fund - Tech for Rights Project	–	–	–	–	–
Refugee Action	–	–	–	–	–
Lottery Community Fund	–	–	–	–	–
Making Rights Real Edinburgh - Joseph Rowntree Charitable Trust	–	–	–	–	–
Anaka Collective	29,300	91,084	(79,655)	–	40,729
Tudor Trust	6,270	47,600	(49,219)	–	4,651
Starling Collective - CFNI Destitute Asylum Seeker Fund	–	–	–	–	–
Oak Foundation - Building Back Better Project	7,331	–	(7,672)	341	–
Dunn Family Donation	–	15,943	(5,606)	–	10,337
Social Justice Grants	–	4,900	(3,200)	–	1,700
	<u>64,046</u>	<u>430,936</u>	<u>(351,633)</u>	<u>1,689</u>	<u>145,038</u>

Transfers have taken place in the year from unrestricted to restricted funds to cover the deficit of funds at the year end.

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Community Foundation NI	777	5,280	(3,520)	–	2,537
St Stephens Green Trust	17,200	–	(17,200)	–	–
Joseph Rowntree Charitable Trust	13,505	50,256	(54,145)	–	9,616

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds *(continued)*

Simon Community					
NI/Baring Foundation	3,887	–	(3,887)	–	–
Nesta	1,364	–	–	(1,364)	–
Bertha	285	–	–	(285)	–
ARN - Chairmans fund	537	–	–	(537)	–
Human Rights Fund - Tech for Rights Project	327	–	(327)	–	–
Refugee Action	3,123	–	(3,123)	–	–
Lottery Community Fund	6,225	–	(6,225)	–	–
Making Rights Real Edinburgh - Joseph Rowntree Charitable Trust	1,700	20,000	(21,700)	–	–
Anaka Collective	4,133	50,735	(25,568)	–	29,300
Tudor Trust	2,000	44,400	(41,494)	1,364	6,270
Starling Collective - CFNI Destitute Asylum Seeker Fund	1,112	1,000	(2,112)	–	–
Oak Foundation - Building Back Better Project	70,000	–	(62,669)	–	7,331
Dunn Family Donation	–	–	–	–	–
Social Justice Grants	–	–	–	–	–
	<u>143,069</u>	<u>278,142</u>	<u>(356,343)</u>	<u>(822)</u>	<u>64,046</u>

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	856	–	856
Current assets	267,722	145,038	412,760
Creditors less than 1 year	(19,182)	–	(19,182)
Net assets	<u>249,165</u>	<u>145,038</u>	<u>394,434</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	497	–	497
Current assets	440,203	64,046	504,249
Creditors less than 1 year	(244,046)	–	(244,046)
Net assets	<u>196,654</u>	<u>64,046</u>	<u>260,700</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

23. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	<u>503,999</u>	<u>(96,978)</u>	<u>407,021</u>

24. Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

25. Related parties

There were no related party transactions incurred during the year, other than noted in note 14.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	22,611	16,765
Anaka Collective - Donations	4,170	2,605
	<u>26,781</u>	<u>19,370</u>
Charitable activities		
Human Rights Fund	188,181	184,492
Refugee Action	–	500
Tudor Trust	47,600	44,400
Anaka Collective - VSB Foundation	5,000	5,000
Making Rights Real/JRCT	–	20,000
Fighting Fund	–	9,081
Anaka Collective - Necessity	–	40,000
Anaka Collective - CFNI Circle of Change	–	2,630
Starling Collective - CFNI Destitute Asylum Seeker Fund	–	1,000
St Stephens Green Trust	17,200	–
Community Foundation for NI	–	5,280
Joseph Rowntree Charitable Trust	66,397	50,256
Oak Foundation	229,081	106,471
Network for Social Change	20,000	–
Corrymeela	18,049	–
Belfast Charitable Society	40,000	–
Anaka Queens	1,100	–
Social Justice grant	4,900	–
Stephen Clark Settlement	5,000	–
	<u>642,508</u>	<u>469,110</u>
Other trading activities		
Income from training and consultancy	9,597	1,000
	<u>9,597</u>	<u>1,000</u>
Investment income		
Bank interest receivable	100	84
	<u>100</u>	<u>84</u>
Other income		
Gain on disposal of tangible fixed assets	2,372	–
Reimbursement of costs	4,802	260
Other income	–	333
	<u>7,174</u>	<u>593</u>
Total income	<u>686,160</u>	<u>490,157</u>

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Promotion of human rights in society		
<i>Activities undertaken directly</i>		
Wages and Salaries	239,804	257,944
Employer's NIC	18,925	19,080
Pension costs	18,996	20,092
Bad debt write off	665	–
Insurance	1,620	1,171
Telephone	1,610	4,128
Printing, postage and stationery	657	212
Depreciation	2,691	4,793
Administration and office costs	5,852	17,442
Consultancy	22,500	42,286
Purchase of books	330	195
Staff development	575	960
VSB	3,033	6,340
Necessity	18,157	18,725
Fundraising costs	–	350
Hospitality	842	323
IT and software development	30,488	19,845
Travel and accommodation	10,267	6,550
Website and eCommunication	4,725	–
Newsletter	2,000	1,735
PPR development programme	8,138	32,309
Summer school and workshops	6,000	5,180
Local meetings	4,139	517
Redundancy payments	–	15,809
Conference costs	650	5,194
Embedding model	541	–
Fighting Fund	–	9,805
Seminar costs and reports	7,615	–
Pension administration costs	–	366
Recruitment expenses	3,766	230
Organisers remuneration	14,828	1,230
General costs	1,983	1,826

Participation & Practice of Rights Project Ltd

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Transcript & Editing	1,512	685
Belfast Charitable	19,453	–
Advertising	5,093	40
Office Furniture and Equipment	1,247	320
Poetry Ireland	–	(652)
Skilled Pool	651	–
CFNI Circle of Change	440	–
Redeemer	3,458	–
Leo Boyd	300	–
Kerry Logan	50	–
NSCCT	180	–
Corrymeela	13,255	–
Stephen Clark Charitable	2,592	–
Masterplan	6,149	–
Facilitation	8,100	–
Costs incurred to be reclaimed	3,739	–
	<u>467,931</u>	<u>495,030</u>
Support costs		
Wages/salaries	41,204	44,134
Employer's NIC	4,458	4,953
Pension costs	3,778	3,996
	<u>49,440</u>	<u>53,083</u>
Governance costs		
Audit fees	4,057	3,917
Legal and professional costs	–	2,880
Governance costs - financial advice	1,110	–
Bank charges	203	369
	<u>5,370</u>	<u>7,166</u>
Expenditure on charitable activities	<u>552,426</u>	<u>555,279</u>
Net income/(expenditure)	<u>133,734</u>	<u>(65,122)</u>

Participation & Practice of Rights Project Ltd

Northern Ireland - Charity number 103673

Annual return

Our Ref: 4415/CAD/NF
Date: 29th November 2023



Private & confidential
Board of Management
Participation & Practice of Rights Project Ltd
Community House
City Link Business Park
6a Albert Street
Belfast
BT12 4HQ

Dear Sirs/Madams,

REPORT TO THOSE CHARGED WITH GOVERNANCE

The audit of the financial statements of Participation & Practice of Rights Project Ltd ('PPR') for the year ended 31st March 2023 is complete. In line with International Standards for Auditing, we are writing to advise you of audit conclusions, significant matters arising during the course of the audit and other matters which are significant to the financial reporting process.

As auditors, we are responsible for forming and expressing an opinion on the financial statements that have been prepared with the oversight of those charged with governance. As such, our tests are designed to assist us in forming our opinion and should not be relied upon to disclose all errors, irregularities or control deficiencies that exist. The audit does not relieve management or those charged with governance of their responsibilities.

Audit opinion

The results of our audit work indicate that the financial statements presented are free of material misstatements and are represented fairly in accordance with the Generally Accepted Accounting Principles (FRS 102). Thus we have issued an unqualified audit report on the financial statements.

Going concern

During the course of the audit, we did not identify or become aware of any events or conditions that may cast a significant doubt on the entity's ability to continue as a going concern. As a result, we concur with your assessment that the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements.

Fraud

Auditing standards require us to report any identified frauds, indications of fraud or any other relevant matters related to fraud. We have nothing to report in this regard.

Laws and regulations

No matters involving non-compliance with laws and regulations came to our attention during the course of the audit.

Related parties

No significant matters arose during the audit in connection with related parties.

This report has been prepared for the sole use of those charged with governance of Participation & Practice of Rights Project Ltd must not be shown to third parties without our prior consent. No responsibility is assumed by Finegan Gibson Ltd towards any third party acting or refraining from action as a result of this report.

Ethical Considerations

We comply with ethical standards applicable to auditors, specifically the ‘Revised Ethical Standard 2019’ published by the Financial Reporting Council. This standard identifies potential threats to auditor independence where partners and staff in senior positions have a long association or extensive involvement with an audit client. In accordance with this standard, after a period of ten years we must formally consider as to whether it is probable that an objective, reasonable and informed third party would conclude the integrity, objectivity or independence of the firm or covered persons are compromised.

Conor Dolan has acted as audit engagement partner since 2007 and therefore we have formally considered if he should be rotated. In this case we have assessed potential threats to our independence and have concluded that, in our opinion, no such threats have, would or could materialise due to the nature of our engagement and the quality control procedures we have implemented within our firm. We therefore deem partner rotation not necessary. We are required to bring any potential threats to auditor independence, and our response to these threats, to your attention.

Subsequent events

We performed procedures designed to obtain sufficient appropriate audit evidence that all events occurring between the date of the financial statements and the date of the audit report that require adjustment, or disclosure in, the financial statements have been identified. Audit procedures identified no subsequent events.

Internal control

During the course of the audit we identified a number of recommendations in relation to improving the internal control framework of the organisation. In summary, 0 priority 1, 3 priority 2 and 2 priority 3 observations were noted. These are set out in detail at Appendix 1.

We have graded our management report observations as follows:

Priority 1	An issue which requires urgent management decision and action without which there is a substantial risk to the achievement of key business/system objectives, or to the reputation of the organisation.
Priority 2	An issue which requires prompt attention, as failure to do so could lead to a more serious risk exposure.
Priority 3	Improvements that will enhance the existing control framework and/or represent best practice.

Acknowledgement

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us by Participation & Practice of Rights Project Ltd personnel during the course of our audit.

Yours faithfully,



Finegan Gibson Ltd
Chartered Accountants & Registered Auditors

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Adjusted audit differences:

No.	Description	Adjusting journals		Adjusted SOFA effect	Adjusted B/S effect
		Dr	Cr	£	£
See Appendix 1 for audit adjustments					

Unadjusted audit differences:

No.	Description	Unadjusted journals		Unadjusted SOFA effect	Unadjusted B/S effect
		Dr	Cr	£	£
<i>NO UNADJUSTED AUDIT DIFFERENCES</i>					
TOTAL AUDIT UNADJUSTMENTS				-	-

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#	Issue	Risk(s)	Grade	Recommendation	Management Response	Responsibility & Target Date
Fixed assets						
1.	It was noted during testing that fixed asset additions were not posted to the fixed asset nominal codes on the Sage Accounting system.	Inaccurate recording of asset purchases may lead to misstatement of fixed asset balances. Complete and accurate management information on fixed assets may not be readily available to inform decision making.	3	When an asset is purchased and recorded on the fixed asset register, it should also be posted to the correct fixed asset nominal code on the balance sheet within the Sage accounting system and depreciated in line with current policies.		
2.	Depreciation of assets is not recorded on the fixed asset register, and it is not posted to the accounting system on a monthly basis.	The value of fixed assets may be misstated in the charity's accounts. The net book value of fixed assets may not reflect their actual value in use.	3	Depreciation should be calculated and posted for all assets on a monthly basis in line with the company's policy, to ensure asset values in the financial statements reflect their net book value.		
Expenditure and creditors						
3.	During testing, we identified cut off issues whereby invoices relating to the year ended 31 March 2023 were not recorded in the 31 March 2023 financial year.	The charity's liabilities and expenditure for the period may be understated.	2	We recommend that invoices received around the year end date are reviewed carefully to ensure that all liabilities are included in the correct period.		

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#	Issue	Risk(s)	Grade	Recommendation	Management Response	Responsibility & Target Date
				Any relevant expenditure not invoiced until after the year end should be included as an accrual.		
Payroll						
4.	During testing it was noted that payroll payments were incorrectly coded on sage and not reflected in the net pay control account.	Misstatement of liabilities	2	Payroll journals should be posted to control accounts on a monthly basis, so the charity's payroll liabilities are evident. These control accounts should be brought to nil when the liabilities are paid and any remaining balances investigated.		
Income and Debtors						
5.	During testing it was noted, that there were debtors found through post year end testing that were not included on the debtors ledger at year end.	The charity's debtors and income for the period may be understated	2	We recommend that sales invoices are reviewed carefully to ensure that all debtors are included in the correct period. Any relevant income relating to the 31 March 2023 year should be included as a debtor.		

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#	Issue	Risk(s)	Grade	Recommendation	Management Response	Responsibility & Target Date
Bank						
6.	During testing of the bank accounts, it was noted free cash reserves are not held in a high interest deposit account and potentially losing out on interest income.	There is a risk the organisation could be losing out on potential interest income.	3	The organisation should review the use of all the bank accounts and consider opening a high interest deposit account to allow free cash reverses to earn interest.		

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