

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

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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

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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.

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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

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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

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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.

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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

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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.

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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.

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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.

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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:

A handwritten signature in black ink, appearing to read 'Thom Mahaffy', followed by a period.

T Mahaffy
Trustee

Participation & Practice of Rights Project Ltd

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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.

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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

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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.

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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.

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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		407,021	503,999
		412,760	504,249
Creditors: amounts falling due within one year	17	19,182	244,046
Net current assets		393,578	260,203
Total assets less current liabilities		394,434	260,700
Net assets		394,434	260,700
Funds of the charity			
Restricted funds		145,038	64,046
Unrestricted funds		249,396	196,654
Total charity funds	20	394,434	260,700

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>

