

# Rethinking Conflict

Northern Ireland · Charity number 108056

## Details

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**Status** Received

**Registered** 2021-12-10

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

## Contact

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**Website** [www.rethinkingconflict.com](http://www.rethinkingconflict.com)

## Activities

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**Purposes:** The aims of Rethinking Conflict are to work in current zones of conflict and post conflict using the principles of conflict transformation, peace building and reconciliation to develop new and lasting relationships. We also work with individuals and organisations in the area of dealing with conflicted situations.

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

**How the charity works:** Cross-border/cross-community, Education/training, Human rights/equality

**Who the charity helps:** General public, Interface communities

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£347,824	£281,646	£-3,998	2

## Trustees

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Name	Role	Appointed
Debbie Watters		
John Mcgrath		
Mrs Deborah Suzanne Crooks		
Ms Marisa Louise McMahon		

**Rethinking Conflict**

Northern Ireland - Charity number 108056

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# Accounts

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Charity registered number: NIC108056

**RETHINKING CONFLICT**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Tony Clarke**  
53 Andersonstown Road  
Belfast  
BT11 9AG

## **RETHINKING CONFLICT**

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**Trustees' Annual Report**

**REFERENCE AND ADMINISTRATIVE DETAILS**

Rethinking Conflict

**Registered Charity number**

NIC108056

**PUBLIC ADDRESS**

Rev. Dr. Gary Mason  
Po Box 2328  
Belfast  
BT5 9GX

**CHAIRPERSON**

Debbie Watters

**TRUSTEES**

Debbie Watters  
Marisa Louise McMahon  
Rev. David Kerr                      Resigned February 2024  
John Mcgrath

**INDEPENDENT EXAMINER**

**Tony Clarke** FCPA  
53 Andersonstown Road  
Belfast  
BT11 9AG

## **Trustees' Annual Report**

### **ANNUAL REPORT OF THE TRUSTEES**

The trustees present their report and the unaudited the financial statements of the charity for the year ended 31 December 2024.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines.

In this report the trustees of Rethinking Conflict present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2024. The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008 and, although not obliged to comply with the statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendation where relevant in these financial statements.

### **Appointment of Trustees**

The Trustees of Rethinking Conflict meet four times a year, with an AGM held in May/June. The Trustees recruit and select new Trustees as needed. They are recruited on the relevance of their knowledge, skills and experience, and their potential to be able to make a helpful contribution to the governance of the organisation. Trustees serve one year and may be re-elected at the AGM.

The Rev. David Kerr retired in February 2024 and we are deeply grateful for her wisdom and guidance since the organisation's inception. He was replaced by John McGrath.

### **Charity Purpose**

Rethinking Conflict aims to work in current zones of conflict and post conflict using the principles of conflict transformation, peace building and reconciliation to develop new and lasting relationships. We also work with individuals and organisations in the area of dealing with conflicted situations.

We currently work in three main geographic spaces – Northern Ireland, the Middle East (Israel and Palestine) and the United States of America.

The overall direct benefit from our work is increased dialogue and discussion between people from different religious, cultural and/or racial backgrounds, leading to greater understanding, tolerance and acceptance, which results in meaningful relationships and reconciliation.

### **Activities and Achievements**

In setting RTC's objectives and planning our activities the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities help to achieve the charity's purposes and provide a benefit to the beneficiaries.

## **Trustees' Annual Report (continued)**

### **Activities and Achievements continued...**

2024 was a very strategic and busy year for our organisation, our global networks are increasing on a regular basis, there is immense interest globally in the NI peace process and we have hosted this year some very significant groups looking at lesson form the NI peace process. The highlights of the year included:

Our Dialogue Weekends continue to go exceptionally well. These are quiet below the radar conversations with those in the Republic of Ireland, these conversations have been exceptional in the last year, dealing with some of the protracted and outstanding issues of our peace process and we're very positive and constructive.

The growth and ongoing development of our Compass Points dialogue group, which is now numbering up to 100 people from across the island of Ireland. We debated and wrestled with a number of issues in 2024, from the scourge of drugs post conflict, in May President Jimmy Carter's Centre sent a sizeable delegation of both Republicans and Democrats, from a political and faith based leaders looking at lessons from the Irish peace process in contested times and they joined the dialogue group for a full day which was incredibly positive and constructive.

We also as a group hosted the Abraham Initiatives which is a leading NGO based in Israel of both Arabs and Jews where we spent a full day at the Skainos Centre in Belfast looking at the institutions that were put in place as part of our peace process to ensure equality, justice, and human rights for all.

The Emerging Young Leaders group continues to be a real success story for us. One of the main goals of this group is developing and passing the skills of conflict transformation and peace building to another generation. We had several different sessions and evenings together and some examples are - "Impossible Peace" a presentation by the leading former BBC security correspondent Brian Rowan. The emerging young leaders have been meeting with different political parties and putting a younger perspective to them in relation to politics. We also had a session on the Good Friday Agreement, as well as an evening during the Carter Centre's visit looking at politics and division from a younger perspective.

One of the goals of our organisation is sharing lessons from the northern Irish peace process with wider groups globally. We hosted several groups from the Israeli-Palestinian region, such as EcoPeace, Abraham Initiative as well as groups from the United States exploring political and religious polarisation. These groups include academics, students, churches, politicians, civic leaders and meetings with a wide range of key actors in our peace process.

The organisation was able to make continuing our work in the Israeli-Palestinian region. We continue to support conflict transformation colleagues and peace building in colleagues on both sides of this very difficult conflict and have facilitated a number of encounters virtually.

## **Trustees' Annual Report (continued)**

### **Activities and Achievements continued...**

Our main visit to the United States was conducted late summer early autumn. The Executive Director is an adjunct Professor at the Candler School of theology at Emory University in Atlanta. He is also an affiliated expert and partner to the Negotiation Strategies Institute at Harvard university for Israelis and Palestinians and a visiting academic at the University of Central Florida in conflict transformation, political violence and negotiation. The executive director has continued to build a relationship with the Carter centre in Atlanta and is a consultant to this leading global organisation in the area of religious and political polarisation. All of these positions provide us with access and connections to experience academics and experts which in turn supports our ongoing work in the Irish context, the Middle East as well as lessons from our peace process in dealing with our colleagues in the United States.

### **Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

### **Financial Review**

The results for the year ended 31 December 2024 are set out on pages 8 and 9 of the financial statements.

The total income for the year ended 31 December 2024 amounted to £347,824 (2023: £341,897). The total expenditure was £281,646 (2023: £352,270)

The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £63,267 in reserves at the year end (2023: £63,026).

### **Reserves Policy**

The income of the charity is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

**Trustees' Annual Report (continued)**

**Trustees' responsibilities statement**

As the charity's trustees we are aware of our responsibilities for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is also our responsibility to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the 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 operation.

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 CCNI guidelines. The Trustees are also responsible for safeguarding the assets of the charity and hence to take reasonable steps to prevent and detect fraud and other irregularities.

This report was approved by the Trustees, on 25/06/2025 and signed on behalf by:

  
Debbie Watters  
Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RETHINKING CONFLICT**

I report on the financial statements of the charity for the year ended 31 December 2024 which are set out on pages 8 and 9.

This report is made solely to the charity's members, as a body in accordance with section 65(3)(a) of the Charities Act Northern Ireland 2008 and regulations made under section 66 of the Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work of this report.

### **Respective responsibilities of trustees and examiner**

As the charity's Trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. Having satisfied myself that the charity is not subject to audit under Charities Act (Northern Ireland) 2008 and is eligible for Independent examination.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

### **Independent examiner's statement**

My role is to state whether any material matters have come to my attention giving me cause to believe:

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RETHINKING CONFLICT (continued)**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Certified Public Accountants Association which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed on page 6 and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



27/06/2025

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Tony Clarke FCPA  
53 Andersonstown Road  
Belfast  
BT11 9AG

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Date:

**RETHINKING CONFLICT**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT**

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Dec-24 TOTAL £	Year to 31-Dec-23 TOTAL £
<b>Income from:</b>					
Donations and Legacies	2	85,468	-	<b>85,468</b>	128,204
Charitable Activities	3	-	262,355	<b>262,355</b>	213,692
<b>Total Income</b>		<b>85,468</b>	<b>262,355</b>	<b>347,824</b>	<b>341,896</b>
<b>Expenditure on:</b>					
Charitable Activities	5	88,827	192,819	<b>281,646</b>	352,270
<b>Total expenditure:</b>		<b>88,827</b>	<b>192,819</b>	<b>281,646</b>	<b>352,270</b>
<b>Net income/(expenditure)</b>		(3,359)	69,537	<b>66,177</b>	(10,373)
<b>Transfers between funds</b>		7,574	(7,574)	-	-
<b>Net movement in funds</b>		4,215	61,963	<b>66,177</b>	(10,373)
<b><u>Reconciliation of funds</u></b>					
<b>Total funds brought forward</b>		63,267	148,304	<b>211,571</b>	221,945
<b>Total funds carried forward</b>		<b>67,482</b>	<b>210,267</b>	<b>277,748</b>	<b>211,572</b>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on page 10 to 16 form an integral part of these accounts

**RETHINKING CONFLICT**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**BALANCE SHEET**  
**As at 31 December 2024**

	Note	<u>2024</u> £	<u>2023</u> £
<b>Fixed Assets</b>			
Tangible Assets		-	-
<b>Current Assets</b>			
Cash at bank		281,746	220,001
		<u>281,746</u>	<u>220,001</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	7	<u>(3,998)</u>	<u>(8,430)</u>
<b>Net Current Assets</b>		<u>277,748</u>	<u>211,571</u>
<b>Total Assets Less Current (Liabilities)</b>		<u>277,748</u>	<u>211,571</u>
<b>Net assets</b>		<u><u>277,748</u></u>	<u><u>211,572</u></u>
<b>Funds</b>			
Restricted		210,267	148,304
Unrestricted		67,482	63,267
<b>TOTAL FUNDS</b>	10	<u><u>277,748</u></u>	<u><u>211,571</u></u>

The financial statements were approved by the board of Trustees on 25/06/2025 and were signed on their behalf by:

  
 Debbie Watters  
 Trustee

The notes on page 10 to 16 form and integral part of these accounts

## **NOTES TO THE ACCOUNTS**

### **1 Accounting policies**

#### **(a) Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Rethinking Conflict meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised as historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### **(b) General information**

Rethinking Conflict is a charity in Northern Ireland. The registered office address and principal place of business is Po Box 2328, Belfast, Northern Ireland, BT5 9GX.

The financial statements are presented in Sterling (£). The level of rounding is £1.

#### **(c) Going concern**

After reviewing the charities forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### **(d) Income**

All income is recognised once the charity has entitlement to the income. It is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102).

**NOTES TO THE ACCOUNTS (continued)**

**(e) Income continued**

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would be willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investments income is recognised at the time the investment income is receivable.

**(f) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The cost of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on the basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

**(g) Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. Shortfalls between the carrying value of the fixed assets and their recoverable amounts are recognised as impairments, impairments losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment	-	15% Reducing Balance
Land and Buildings	-	20 year lease term

**NOTES TO THE ACCOUNTS (continued)**

**(h) Interest receivable**

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

**(i) Debtors**

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

**(j) Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit of similar account.

**(k) Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that the transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount at the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of these amounts, discounted at the pre-tax discounted rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within the interest payable and similar charges.

**(l) Financial instruments**

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

**(m) Fund accounting**

General funds are unrestricted funds which are available for the use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**NOTES TO THE ACCOUNTS (continued)**

**2 Income from Donations and Legacies**

	<b>2024</b>			<b>2023</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL</b>	<b>TOTAL</b>
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
	£	£	£	£
General Income	48,950	-	<b>48,950</b>	54,595
Grants	-	-	-	32,359
Reimbursements	36,518	-	<b>36,518</b>	21,644
<b>Totals 2024</b>	<b>85,468</b>	-	<b>85,468</b>	<b>108,598</b>
<b>Totals 2023</b>	<b>26,219</b>	-	<b>26,219</b>	

**3 Income from Charitable Activities**

	<b>2024</b>			<b>2023</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL</b>	<b>TOTAL</b>
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
	£	£	£	£
Department of Foreign Affairs	-	74,986	<b>74,986</b>	56,400
Esmee Fairbairn	-	25,031	<b>25,031</b>	50,000
Porticus	-	162,339	<b>162,339</b>	-
<b>Totals 2024</b>	-	<b>262,355</b>	<b>262,355</b>	<b>106,400</b>
<b>Totals 2023</b>	<b>115,113</b>	<b>302,246</b>	<b>417,359</b>	

**RETHINKING CONFLICT**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**NOTES TO THE ACCOUNTS (CONTINUED)**

<b>4 <u>Staff Costs and Numbers</u></b>	<b>2024</b>	<b>2023</b>
	£	£
Gross Wages and Salaries	111,150	105,849
Social Security Costs	12,553	12,553
Pension	9,076	9,076
	<b><u>132,779</u></b>	<b><u>127,478</u></b>

No employee received emoluments of more than £60,000 (2024: None)

The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

<b>2024</b>	<b>2023</b>
Number	Number
<b><u>2</u></b>	<b><u>2</u></b>

**5 Expenditure**

<b>Charitable Activities</b>	<b>2024</b>			<b>2023</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL</b>	<b>TOTAL</b>
	Funds	Funds	£	£
	£	£		
Accommodation	4,998	13,718	<b>18,715</b>	37,803
Administration, Conference & Evaluation	638	1,594	<b>2,231</b>	6,016
Emerging Young Leaders	1,000	700	<b>1,700</b>	9,807
Facilitation	350	4,625	<b>4,975</b>	3,000
General & Other Expenses	25,025	-	<b>25,025</b>	85,400
Hospitality/Catering	9,497	4,710	<b>14,207</b>	11,824
Insurance & Miscellaneous	1,906	-	<b>1,906</b>	1,133
Mentoring	-	7,706	<b>7,706</b>	15,650
Office & IT Expense	2,127	-	<b>2,127</b>	4,263
Payroll & Professional	-	132,779	<b>132,779</b>	127,478
Seminar	12,524	15,807	<b>28,331</b>	15,464
Telephone	1,081	-	<b>1,081</b>	1,981
Travel and Meetings	23,758	10,820	<b>34,578</b>	28,060
Accountancy	5,925	360	<b>6,285</b>	4,355
Bank Fees	-	-	-	35
<b>Total 2024</b>	<b><u>88,827</u></b>	<b><u>192,819</u></b>	<b><u>281,646</u></b>	<b><u>352,270</u></b>
<b>Total 2023</b>	<b><u>159,911</u></b>	<b><u>192,359</u></b>	<b><u>352,270</u></b>	

**NOTES TO THE ACCOUNTS (CONTINUED)**

**6 Trustees remuneration & expenses**

During the year, no Trustees received any remuneration (2023- £NIL).

During the year, no Trustees received any benefits in kind (2023- £NIL).

During the year, no Trustees received any reimbursement of expenses (2023- £NIL).

**7 Creditors: amounts falling due within one year**

	<u>2024</u>	<u>2023</u>
	£	£
Accruals & Deferred Income	-	-
HMRC PAYE & Pension	3,998	8,430
Other Creditors	-	-
<b>Total 2024</b>	<b><u>3,998</u></b>	<b><u>8,430</u></b>

**8 Independent examiner's remuneration**

The independent Examiner's remuneration amounts to an Independent Examination fee of £360 (2023- £360)

**9 Related party transactions**

There were no related party transactions during the year.

**NOTES TO THE ACCOUNTS (continued)**

**10 Statement of funds - current year**

	Balance at January 2024	Income	Expenditure	Transfer in/out	Balance at December 2024
	£	£	£	£	£
<b><u>Restricted funds</u></b>					
Department of Foreign Affairs	37,675	74,986	(53,100)	(7,574)	<b>51,987</b>
Esmee Fairbairn	39,759	25,031	(55,690)	-	<b>9,099</b>
Porticus	70,870	162,339	(84,029)	-	<b>149,181</b>
<b>Total restricted funds</b>	<b>148,304</b>	<b>262,355</b>	<b>(192,819)</b>	<b>(7,574)</b>	<b>210,267</b>
<b><u>Unrestricted funds</u></b>					
General	63,267	85,468	(88,827)	7,574	<b>67,482</b>
<b>Total Unrestricted funds</b>	<b>63,267</b>	<b>85,468</b>	<b>(88,827)</b>	<b>7,574</b>	<b>67,482</b>
<b>Total of funds - current year</b>	<b>211,571</b>	<b>347,824</b>	<b>(281,646)</b>	<b>-</b>	<b>277,748</b>

**11 Statement of fund - prior year**

	Balance at January 2023	Income	Expenditure	Transfer in/out	Balance at December 2023
Total unrestricted funds	33,981	108,438	(88,312)	8,919	<b>63,026</b>
Total restricted funds	253,914	106,560	(192,636)	(8,919)	<b>158,919</b>
<b>Total of funds - prior year</b>	<b>287,895</b>	<b>214,998</b>	<b>(280,948)</b>	<b>-</b>	<b>221,945</b>

**Rethinking Conflict**

Northern Ireland - Charity number 108056

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# Accounts

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Charity registered number: NIC108056

**RETHINKING CONFLICT**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Tony Clarke**  
53 Andersonstown Road  
Belfast  
BT11 9AG

## RETHINKING CONFLICT

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**Trustees' Annual Report**

**REFERENCE AND ADMINISTRATIVE DETAILS**

Rethinking Conflict

**Registered Charity number**

NIC108056

**PUBLIC ADDRESS**

Rev. Dr. Gary Mason

Po Box 2328

Belfast

BT5 9GX

**CHAIRPERSON**

Debbie Watters

**TRUSTEES**

Debbie Watters

Marisa Louise McMahon

John Mcgrath

**INDEPENDENT EXAMINER**

**Tony Clarke FCPA**

53 Andersonstown Road

Belfast

BT11 9AG

## **Trustees' Annual Report**

### **ANNUAL REPORT OF THE TRUSTEES**

The trustees present their report and the unaudited the financial statements of the charity for the year ended 31 December 2023.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines.

In this report the trustees of Rethinking Conflict present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2023. The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008 and, although not obliged to comply with the statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendation where relevant in these financial statements.

#### **Appointment of Trustees**

The Trustees of Rethinking Conflict meet four times a year, with an AGM held in May/June. The Trustees recruit and select new Trustees as needed. They are recruited on the relevance of their knowledge, skills and experience, and their potential to be able to make a helpful contribution to the governance of the organisation. Trustees serve one year and may be re-elected at the AGM.

Anne Walsh retired in September 2023 and we are deeply grateful for her wisdom and guidance since the organisation's inception. She was replaced by Marissa McMahon.

#### **Charity Purpose**

Rethinking Conflict aims to work in current zones of conflict and post conflict using the principles of conflict transformation, peace building and reconciliation to develop new and lasting relationships. We also work with individuals and organisations in the area of dealing with conflicted situations.

We currently work in three main geographic spaces – Northern Ireland, the Middle East (Israel and Palestine) and the United States of America.

The overall direct benefit from our work is increased dialogue and discussion between people from different religious, cultural and/or racial backgrounds, leading to greater understanding, tolerance and acceptance, which results in meaningful relationships and reconciliation.

#### **Activities and Achievements**

In setting RTC's objectives and planning our activities the trustees have given careful consideration to the charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities help to achieve the charity's purposes and provide a benefit to the beneficiaries.

## **Trustees' Annual Report (continued)**

### **Activities and Achievements continued...**

2023 was a very worthwhile and successful year for our organisation, our global networks are increasing on a regular basis, and we have been able to develop some very strategic relationships globally. The highlights of the year included:

Our Dialogue Weekends continue to go exceptionally well. These are quiet below the radar conversations with those in the Republic of Ireland focusing on some of the outstanding issues of the peace process with colleagues in Northern Ireland.

The growth and ongoing development of our Compass Points dialogue group, which is now numbering up to 80 people from across the island of Ireland, wrestling with a number of issues from legacy, dealing with the past, sectarianism. We finished 2023 with a look at the Israeli Palestinian conflict and its impact on wider society. We were able to have several key people in the room as well as a virtually bringing in key actors from both the Palestinian and Israeli region.

The Emerging Young Leaders group continues to be a real success story for us. One of the main goals of this group is developing and passing the skills of conflict transformation and peace building to another generation. We had several different sessions and evenings together and one of those looked at the Good Friday Agreement and what the next 25 years holds for that generation, as our peace process continues to be implemented.

One of the goals of our organisation is sharing lessons from the northern Irish peace process with wider groups globally. We hosted several groups from the Israeli-Palestinian region as well as groups from the United States exploring political and religious polarisation. These groups include academics, students, churches, politicians, civic leaders and meetings with a wide range of key actors in our peace process.

The organisation was able to make two visits to the Middle East continuing our work in the Israeli-Palestinian region. Unfortunately, because of the outbreak of the conflict in October, our Emerging Young Leaders group was not able to go to the region and we hope to complete this visit at some stage, in the autumn of 2024 depending on circumstances on the ground. We continue to support conflict transformation colleagues and peace building in colleagues on both sides of this very difficult conflict and have facilitated a number of encounters virtually. Our main visit to the United States was conducted late summer early autumn. The Executive Director is an adjunct Professor at the Candler School of theology at Emory University in Atlanta. He is also an affiliated expert and partner to the Negotiation Strategies Institute at Harvard university for Israelis and Palestinians and a visiting academic at the University of Central Florida in conflict transformation, political violence and negotiation. The executive director has continued to build a relationship with the Carter centre in Atlanta and is now a consultant to this leading global organisation in the area of religious and political polarisation. All of these positions provide us with access and connections to experience academics and experts which in turn supports our ongoing work in the Irish context, the Middle East as well as lessons from our peace process in dealing with our colleagues in the United States.

## **Trustees' Annual Report (continued)**

### **Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

### **Financial Review**

The results for the year ended 31 December 2023 are set out on pages 8 and 9 of the financial statements.

The total income for the year ended 31 December 2023 amounted to £341,897 (2022: £214,998). The total expenditure was £352,270 (2022: £280,948)

The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £63,267 in reserves at the year end (2022: £63,026).

### **Reserves Policy**

The income of the charity is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

**Trustees' Annual Report (continued)**

**Trustees' responsibilities statement**

As the charity's trustees we are aware of our responsibilities for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is also our responsibility to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the 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 operation.

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 CCNI guidelines. The Trustees are also responsible for safeguarding the assets of the charity and hence to take reasonable steps to prevent and detect fraud and other irregularities.

This report was approved by the Trustees, on 14/12/24 and signed on behalf by:



**Debbie Watters**

Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RETHINKING CONFLICT**

I report on the financial statements of the charity for the year ended 31 December 2023 which are set out on pages 7 and 8.

This report is made solely to the charity's members, as a body in accordance with section 65(3)(a) of the Charities Act Northern Ireland 2008 and regulations made under section 66 of the Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work of this report.

### **Respective responsibilities of trustees and examiner**

As the charity's Trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. Having satisfied myself that the charity is not subject to audit under Charities Act (Northern Ireland) 2008 and is eligible for Independent examination.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

### **Independent examiner's statement**

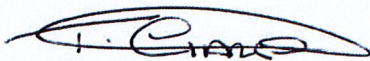
My role is to state whether any material matters have come to my attention giving me cause to believe:

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RETHINKING CONFLICT (continued)**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Certified Public Accountants Association which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed on page 6 and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



04/12/2024

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Tony Clarke FCPA  
53 Andersonstown Road  
Belfast  
BT11 9AG

---

Date:

**RETHINKING CONFLICT**  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT**

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Dec-23 TOTAL £	Year to 31-Dec-22 TOTAL £
<b>Income from:</b>					
Donations and Legacies	2	127,442	762	<b>128,204</b>	108,598
Charitable Activities	3	-	213,692	<b>213,692</b>	106,400
<b>Total Income</b>		<b>127,442</b>	<b>214,454</b>	<b>341,897</b>	<b>214,998</b>
<b>Expenditure on:</b>					
Charitable Activities	5	159,911	192,359	<b>352,270</b>	280,948
<b>Total expenditure:</b>		<b>159,911</b>	<b>192,359</b>	<b>352,270</b>	<b>280,948</b>
<b>Net income/(expenditure)</b>		(32,469)	22,096	<b>(10,373)</b>	(65,950)
<b>Transfers between funds</b>		32,710	(32,710)	-	-
<b>Net movement in funds</b>		241	(10,614)	<b>(10,373)</b>	(65,950)
<b><u>Reconciliation of funds</u></b>					
<b>Total funds brought forward</b>		63,026	158,919	<b>221,945</b>	287,895
<b>Total funds carried forward</b>		<b>63,267</b>	<b>148,304</b>	<b>211,571</b>	<b>221,945</b>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

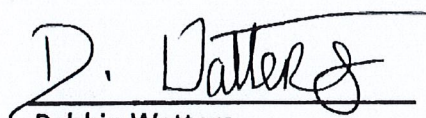
The notes on page 10 to 16 form an integral part of these accounts

**RETHINKING CONFLICT**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**BALANCE SHEET**  
**As at 31 December 2023**

	Note	<u>2023</u> £	<u>2022</u> £
<b>Fixed Assets</b>			
Tangible Assets		-	-
<b>Current Assets</b>			
Cash at bank		220,001	225,949
		<u>220,001</u>	<u>225,949</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	7	<u>(8,430)</u>	<u>(4,005)</u>
<b>Net Current Assets</b>		<u>211,571</u>	<u>221,944</u>
<b>Total Assets Less Current (Liabilities)</b>		<u>211,571</u>	<u>221,944</u>
<b>Net assets</b>		<u>211,571</u>	<u>221,945</u>
<b>Funds</b>			
Restricted		148,304	158,919
Unrestricted		63,267	63,026
<b>TOTAL FUNDS</b>	10	<u>211,571</u>	<u>221,945</u>

The financial statements were approved by the board of Trustees on 4/12/24 and were signed on their behalf by:

  
 Debbie Watters  
 Trustee

The notes on page 10 to 16 form and integral part of these accounts

## NOTES TO THE ACCOUNTS

### 1 Accounting policies

#### **(a) Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Rethinking Conflict meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised as historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### **(b) General information**

Rethinking Conflict is a charity in Northern Ireland. The registered office address and principal place of business is Po Box 2328, Belfast, Northern Ireland, BT5 9GX.

The financial statements are presented in Sterling (£). The level of rounding is £1.

#### **(c) Going concern**

After reviewing the charities forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### **(d) Income**

All income is recognised once the charity has entitlement to the income. It is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and the economic benefit can be measured reliably in accordance with the Charities SORP (FRS 102).

**NOTES TO THE ACCOUNTS (continued)**

**(e) Income continued**

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would be willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investments income is recognised at the time the investment income is receivable.

**(f) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The cost of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on the basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

**(g) Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. Shortfalls between the carrying value of the fixed assets and their recoverable amounts are recognised as impairments, impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment	-	15% Reducing Balance
Land and Buildings	-	20 year lease term

**NOTES TO THE ACCOUNTS (continued)**

**(h) Interest receivable**

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

**(i) Debtors**

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

**(j) Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit of similar account.

**(k) Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that the transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount at the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of these amounts, discounted at the pre-tax discounted rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within the interest payable and similar charges.

**(l) Financial instruments**

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

**(m) Fund accounting**

General funds are unrestricted funds which are available for the use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**NOTES TO THE ACCOUNTS (continued)**

<b>2 <u>Income from Donations and Legacies</u></b>	<b>2023</b>			<b>2022</b>
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL £</b>	<b>TOTAL £</b>
General Income	72,296	-	<b>72,296</b>	54,595
Grants	8,632	-	<b>8,632</b>	32,359
Reimbursements	46,514	762	<b>47,276</b>	21,644
<b>Totals 2023</b>	<b>127,442</b>	<b>762</b>	<b>128,204</b>	<b>108,598</b>
<b>Totals 2022</b>	<b>26,219</b>	<b>-</b>	<b>26,219</b>	

<b>3 <u>Income from Charitable Activities</u></b>	<b>2023</b>			<b>2022</b>
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL £</b>	<b>TOTAL £</b>
Department of Foreign Affairs	-	37,675	<b>37,675</b>	56,400
Emergence Foundation	-	21,017	<b>21,017</b>	-
Esmee Fairbairn	-	60,000	<b>60,000</b>	50,000
Porticus	-	95,000	<b>95,000</b>	-
<b>Totals 2023</b>	<b>-</b>	<b>213,692</b>	<b>213,692</b>	<b>106,400</b>
<b>Totals 2022</b>	<b>115,113</b>	<b>302,246</b>	<b>417,359</b>	

**NOTES TO THE ACCOUNTS (CONTINUED)**

**4 Staff Costs and Numbers**

	<u>2023</u>	<u>2022</u>
	£	£
Gross Wages and Salaries	105,850	96,591
Social Security Costs	12,553	12,229
Pension	9,076	3708
	<u><b>127,478</b></u>	<u><b>112,528</b></u>

No employee received emoluments of more than £60,000 (2023: None)

The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	<u>2023</u>	<u>2022</u>
	Number	Number
	<u>2</u>	<u>2</u>

**5 Expenditure**

	<u>2023</u>			<u>2022</u>
<b>Charitable Activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL</b>	<b>TOTAL</b>
	Funds	Funds	£	£
	£	£		
Accommodation	18,842	18,961	<b>37,803</b>	23,338
Administration, Conference & Evaluation	2,091	3,925	<b>6,016</b>	7,606
Emerging Young Leaders	1,065	8,742	<b>9,807</b>	-
Facilitation	500	2,500	<b>3,000</b>	15,318
General & Other Expenses	84,573	827	<b>85,400</b>	60,739
Hospitality/Catering	9,398	2,426	<b>11,824</b>	13,141
Insurance & Miscellaneous	1,133	-	<b>1,133</b>	1,115
Mentoring	-	15,650	<b>15,650</b>	3,018
Office & IT Expense	3,485	778	<b>4,263</b>	-
Payroll & Professional	14,001	113,478	<b>127,478</b>	112,528
Seminar	2,278	13,186	<b>15,464</b>	17,502
Telephone	1,981	-	<b>1,981</b>	1,206
Travel and Meetings	19,414	8,646	<b>28,060</b>	21,285
Accountancy	1,115	3,240	<b>4,355</b>	4,140
Bank Fees	35	-	<b>35</b>	13
<b>Total 2023</b>	<u><b>159,911</b></u>	<u><b>192,359</b></u>	<u><b>352,270</b></u>	<u><b>280,948</b></u>
<b>Total 2022</b>	<u><b>192,636</b></u>	<u><b>88,312</b></u>	<u><b>280,948</b></u>	

**NOTES TO THE ACCOUNTS (CONTINUED)**

**6 Trustees remuneration & expenses**

During the year, no Trustees received any remuneration (2022- £NIL).

During the year, no Trustees received any benefits in kind (2022- £NIL).

During the year, no Trustees received any reimbursement of expenses (2022- £NIL).

**7 Creditors: amounts falling due within one year**

	<u>2023</u>	<u>2022</u>
	£	£
Accruals & Deferred Income	-	-
HMRC PAYE & Pension	8,430	4,005
Other Creditors	-	-
<b>Total 2023</b>	<u><u>8,430</u></u>	<u><u>4,005</u></u>

**8 Independent examiner's remuneration**

The independent Examiner's remuneration amounts to an Independent Examination fee of £360 (2022- £360)

**9 Related party transactions**

There were no related party transactions during the year.

**RETHINKING CONFLICT**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**NOTES TO THE ACCOUNTS (continued)**

**10 Statement of funds - current year**

	Balance at 1 January 2023	Income	Expenditure	Transfer in/out	Balance at 31 December 2023
	£	£	£	£	£
<b>Restricted funds</b>					
Department of Foreign Affairs	56,400	37,675	(47,702)	(8,698)	<b>37,675</b>
Emergence Foundation	(7,165)	21,017	-	(13,852)	-
Esmee Fairbairn	33,134	60,000	(49,575)	(3,800)	<b>39,759</b>
Porticus	76,550	95,762	(95,082)	(6,360)	<b>70,870</b>
<b>Total restricted funds</b>	<b>158,919</b>	<b>214,454</b>	<b>(192,359)</b>	<b>(32,710)</b>	<b>148,304</b>
<b>Unrestricted funds</b>					
General	63,026	127,442	(160,982)	32,710	<b>62,196</b>
<b>Total Unrestricted funds</b>	<b>63,026</b>	<b>127,442</b>	<b>(160,982)</b>	<b>32,710</b>	<b>62,196</b>
<b>Total of funds - current year</b>	<b>221,945</b>	<b>341,897</b>	<b>(353,341)</b>	-	<b>210,500</b>

**11 Statement of fund - prior year**

	Balance at 1 January 2022	Income	Expenditure	Transfer in/out	Balance at 31 December 2022
Total unrestricted funds	33,981	108,438	(88,312)	8,919	<b>63,026</b>
Total restricted funds	253,914	106,560	(192,636)	(8,919)	<b>158,919</b>
<b>Total of funds - prior year</b>	<b>287,895</b>	<b>214,998</b>	<b>(280,948)</b>	-	<b>221,945</b>

**Rethinking Conflict**

Northern Ireland - Charity number 108056

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# Annual report

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Charity registered number: NIC108056

**RETHINKING CONFLICT**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Tony Clarke**  
53 Andersonstown Road  
Belfast  
BT11 9AG

## RETHINKING CONFLICT

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**Trustees' Annual Report**

**REFERENCE AND ADMINISTRATIVE DETAILS**

Rethinking Conflict

**Registered Charity number**

NIC108056

**PUBLIC ADDRESS**

Rev. Dr. Gary Mason

Po Box 2328

Belfast

BT5 9GX

**CHAIRPERSON**

Debbie Watters

**TRUSTEES**

Debbie Watters

Marisa Louise McMahon

John Mcgrath

**INDEPENDENT EXAMINER**

**Tony Clarke FCPA**

53 Andersonstown Road

Belfast

BT11 9AG

## **Trustees' Annual Report**

### **ANNUAL REPORT OF THE TRUSTEES**

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The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines.

In this report the trustees of Rethinking Conflict present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2023. The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008 and, although not obliged to comply with the statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendation where relevant in these financial statements.

#### **Appointment of Trustees**

The Trustees of Rethinking Conflict meet four times a year, with an AGM held in May/June. The Trustees recruit and select new Trustees as needed. They are recruited on the relevance of their knowledge, skills and experience, and their potential to be able to make a helpful contribution to the governance of the organisation. Trustees serve one year and may be re-elected at the AGM.

Anne Walsh retired in September 2023 and we are deeply grateful for her wisdom and guidance since the organisation's inception. She was replaced by Marissa McMahon.

#### **Charity Purpose**

Rethinking Conflict aims to work in current zones of conflict and post conflict using the principles of conflict transformation, peace building and reconciliation to develop new and lasting relationships. We also work with individuals and organisations in the area of dealing with conflicted situations.

We currently work in three main geographic spaces – Northern Ireland, the Middle East (Israel and Palestine) and the United States of America.

The overall direct benefit from our work is increased dialogue and discussion between people from different religious, cultural and/or racial backgrounds, leading to greater understanding, tolerance and acceptance, which results in meaningful relationships and reconciliation.

#### **Activities and Achievements**

In setting RTC's objectives and planning our activities the trustees have given careful consideration to the charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities help to achieve the charity's purposes and provide a benefit to the beneficiaries.

## **Trustees' Annual Report (continued)**

### **Activities and Achievements continued...**

2023 was a very worthwhile and successful year for our organisation, our global networks are increasing on a regular basis, and we have been able to develop some very strategic relationships globally. The highlights of the year included:

Our Dialogue Weekends continue to go exceptionally well. These are quiet below the radar conversations with those in the Republic of Ireland focusing on some of the outstanding issues of the peace process with colleagues in Northern Ireland.

The growth and ongoing development of our Compass Points dialogue group, which is now numbering up to 80 people from across the island of Ireland, wrestling with a number of issues from legacy, dealing with the past, sectarianism. We finished 2023 with a look at the Israeli Palestinian conflict and its impact on wider society. We were able to have several key people in the room as well as a virtually bringing in key actors from both the Palestinian and Israeli region.

The Emerging Young Leaders group continues to be a real success story for us. One of the main goals of this group is developing and passing the skills of conflict transformation and peace building to another generation. We had several different sessions and evenings together and one of those looked at the Good Friday Agreement and what the next 25 years holds for that generation, as our peace process continues to be implemented.

One of the goals of our organisation is sharing lessons from the northern Irish peace process with wider groups globally. We hosted several groups from the Israeli-Palestinian region as well as groups from the United States exploring political and religious polarisation. These groups include academics, students, churches, politicians, civic leaders and meetings with a wide range of key actors in our peace process.

The organisation was able to make two visits to the Middle East continuing our work in the Israeli-Palestinian region. Unfortunately, because of the outbreak of the conflict in October, our Emerging Young Leaders group was not able to go to the region and we hope to complete this visit at some stage, in the autumn of 2024 depending on circumstances on the ground. We continue to support conflict transformation colleagues and peace building in colleagues on both sides of this very difficult conflict and have facilitated a number of encounters virtually. Our main visit to the United States was conducted late summer early autumn. The Executive Director is an adjunct Professor at the Candler School of theology at Emory University in Atlanta. He is also an affiliated expert and partner to the Negotiation Strategies Institute at Harvard university for Israelis and Palestinians and a visiting academic at the University of Central Florida in conflict transformation, political violence and negotiation. The executive director has continued to build a relationship with the Carter centre in Atlanta and is now a consultant to this leading global organisation in the area of religious and political polarisation. All of these positions provide us with access and connections to experience academics and experts which in turn supports our ongoing work in the Irish context, the Middle East as well as lessons from our peace process in dealing with our colleagues in the United States.

## **Trustees' Annual Report (continued)**

### **Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

### **Financial Review**

The results for the year ended 31 December 2023 are set out on pages 8 and 9 of the financial statements.

The total income for the year ended 31 December 2023 amounted to £341,897 (2022: £214,998). The total expenditure was £352,270 (2022: £280,948)

The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £63,267 in reserves at the year end (2022: £63,026).

### **Reserves Policy**

The income of the charity is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

**Trustees' Annual Report (continued)**

**Trustees' responsibilities statement**

As the charity's trustees we are aware of our responsibilities for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is also our responsibility to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the 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 operation.

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 CCNI guidelines. The Trustees are also responsible for safeguarding the assets of the charity and hence to take reasonable steps to prevent and detect fraud and other irregularities.

This report was approved by the Trustees, on 14/12/24 and signed on behalf by:



**Debbie Watters**

Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RETHINKING CONFLICT**

I report on the financial statements of the charity for the year ended 31 December 2023 which are set out on pages 7 and 8.

This report is made solely to the charity's members, as a body in accordance with section 65(3)(a) of the Charities Act Northern Ireland 2008 and regulations made under section 66 of the Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work of this report.

### **Respective responsibilities of trustees and examiner**

As the charity's Trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. Having satisfied myself that the charity is not subject to audit under Charities Act (Northern Ireland) 2008 and is eligible for Independent examination.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

### **Independent examiner's statement**

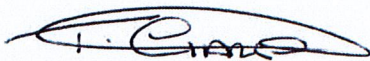
My role is to state whether any material matters have come to my attention giving me cause to believe:

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RETHINKING CONFLICT (continued)**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Certified Public Accountants Association which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed on page 6 and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



04/12/2024

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Tony Clarke FCPA  
53 Andersonstown Road  
Belfast  
BT11 9AG

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Date:

**RETHINKING CONFLICT**  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT**

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Dec-23 TOTAL £	Year to 31-Dec-22 TOTAL £
<b>Income from:</b>					
Donations and Legacies	2	127,442	762	<b>128,204</b>	108,598
Charitable Activities	3	-	213,692	<b>213,692</b>	106,400
<b>Total Income</b>		<b>127,442</b>	<b>214,454</b>	<b>341,897</b>	<b>214,998</b>
<b>Expenditure on:</b>					
Charitable Activities	5	159,911	192,359	<b>352,270</b>	280,948
<b>Total expenditure:</b>		<b>159,911</b>	<b>192,359</b>	<b>352,270</b>	<b>280,948</b>
<b>Net income/(expenditure)</b>		(32,469)	22,096	<b>(10,373)</b>	(65,950)
<b>Transfers between funds</b>		32,710	(32,710)	-	-
<b>Net movement in funds</b>		241	(10,614)	<b>(10,373)</b>	(65,950)
<b><u>Reconciliation of funds</u></b>					
<b>Total funds brought forward</b>		63,026	158,919	<b>221,945</b>	287,895
<b>Total funds carried forward</b>		<b>63,267</b>	<b>148,304</b>	<b>211,571</b>	<b>221,945</b>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

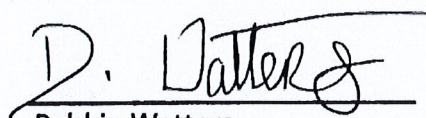
The notes on page 10 to 16 form an integral part of these accounts

**RETHINKING CONFLICT**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**BALANCE SHEET**  
**As at 31 December 2023**

	Note	<u>2023</u> £	<u>2022</u> £
<b>Fixed Assets</b>			
Tangible Assets		-	-
<b>Current Assets</b>			
Cash at bank		220,001	225,949
		<u>220,001</u>	<u>225,949</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	7	<u>(8,430)</u>	<u>(4,005)</u>
<b>Net Current Assets</b>		<u>211,571</u>	<u>221,944</u>
<b>Total Assets Less Current (Liabilities)</b>		<u>211,571</u>	<u>221,944</u>
<b>Net assets</b>		<u>211,571</u>	<u>221,945</u>
<b>Funds</b>			
Restricted		148,304	158,919
Unrestricted		63,267	63,026
<b>TOTAL FUNDS</b>	10	<u>211,571</u>	<u>221,945</u>

The financial statements were approved by the board of Trustees on 4/12/24 and were signed on their behalf by:

  
 Debbie Watters  
 Trustee

The notes on page 10 to 16 form and integral part of these accounts

## NOTES TO THE ACCOUNTS

### 1 Accounting policies

#### **(a) Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Rethinking Conflict meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised as historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### **(b) General information**

Rethinking Conflict is a charity in Northern Ireland. The registered office address and principal place of business is Po Box 2328, Belfast, Northern Ireland, BT5 9GX.

The financial statements are presented in Sterling (£). The level of rounding is £1.

#### **(c) Going concern**

After reviewing the charities forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### **(d) Income**

All income is recognised once the charity has entitlement to the income. It is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and the economic benefit can be measured reliably in accordance with the Charities SORP (FRS 102).

**NOTES TO THE ACCOUNTS (continued)**

**(e) Income continued**

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would be willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investments income is recognised at the time the investment income is receivable.

**(f) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The cost of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on the basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

**(g) Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. Shortfalls between the carrying value of the fixed assets and their recoverable amounts are recognised as impairments, impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment	-	15% Reducing Balance
Land and Buildings	-	20 year lease term

**NOTES TO THE ACCOUNTS (continued)**

**(h) Interest receivable**

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

**(i) Debtors**

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

**(j) Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit of similar account.

**(k) Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that the transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount at the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of these amounts, discounted at the pre-tax discounted rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within the interest payable and similar charges.

**(l) Financial instruments**

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

**(m) Fund accounting**

General funds are unrestricted funds which are available for the use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**NOTES TO THE ACCOUNTS (continued)**

<b>2 <u>Income from Donations and Legacies</u></b>	<b>2023</b>			<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL</b>	<b>TOTAL</b>
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
	£	£	£	£
General Income	72,296	-	<b>72,296</b>	54,595
Grants	8,632	-	<b>8,632</b>	32,359
Reimbursements	46,514	762	<b>47,276</b>	21,644
<b>Totals 2023</b>	<b>127,442</b>	<b>762</b>	<b>128,204</b>	<b>108,598</b>
<b>Totals 2022</b>	<b>26,219</b>	<b>-</b>	<b>26,219</b>	

<b>3 <u>Income from Charitable Activities</u></b>	<b>2023</b>			<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL</b>	<b>TOTAL</b>
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
	£	£	£	£
Department of Foreign Affairs	-	37,675	<b>37,675</b>	56,400
Emergence Foundation	-	21,017	<b>21,017</b>	-
Esmee Fairbairn	-	60,000	<b>60,000</b>	50,000
Porticus	-	95,000	<b>95,000</b>	-
<b>Totals 2023</b>	<b>-</b>	<b>213,692</b>	<b>213,692</b>	<b>106,400</b>
<b>Totals 2022</b>	<b>115,113</b>	<b>302,246</b>	<b>417,359</b>	

**NOTES TO THE ACCOUNTS (CONTINUED)**

**4 Staff Costs and Numbers**

	<u>2023</u>	<u>2022</u>
	£	£
Gross Wages and Salaries	105,850	96,591
Social Security Costs	12,553	12,229
Pension	9,076	3708
	<u><b>127,478</b></u>	<u><b>112,528</b></u>

No employee received emoluments of more than £60,000 (2023: None)

The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	<u>2023</u>	<u>2022</u>
	Number	Number
	<u>2</u>	<u>2</u>

**5 Expenditure**

	<u>2023</u>			<u>2022</u>
<b>Charitable Activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL</b>	<b>TOTAL</b>
	Funds	Funds	£	£
	£	£		
Accommodation	18,842	18,961	<b>37,803</b>	23,338
Administration, Conference & Evaluation	2,091	3,925	<b>6,016</b>	7,606
Emerging Young Leaders	1,065	8,742	<b>9,807</b>	-
Facilitation	500	2,500	<b>3,000</b>	15,318
General & Other Expenses	84,573	827	<b>85,400</b>	60,739
Hospitality/Catering	9,398	2,426	<b>11,824</b>	13,141
Insurance & Miscellaneous	1,133	-	<b>1,133</b>	1,115
Mentoring	-	15,650	<b>15,650</b>	3,018
Office & IT Expense	3,485	778	<b>4,263</b>	-
Payroll & Professional	14,001	113,478	<b>127,478</b>	112,528
Seminar	2,278	13,186	<b>15,464</b>	17,502
Telephone	1,981	-	<b>1,981</b>	1,206
Travel and Meetings	19,414	8,646	<b>28,060</b>	21,285
Accountancy	1,115	3,240	<b>4,355</b>	4,140
Bank Fees	35	-	<b>35</b>	13
<b>Total 2023</b>	<u><b>159,911</b></u>	<u><b>192,359</b></u>	<u><b>352,270</b></u>	<u><b>280,948</b></u>
<b>Total 2022</b>	<u><b>192,636</b></u>	<u><b>88,312</b></u>	<u><b>280,948</b></u>	

**NOTES TO THE ACCOUNTS (CONTINUED)**

**6 Trustees remuneration & expenses**

During the year, no Trustees received any remuneration (2022- £NIL).

During the year, no Trustees received any benefits in kind (2022- £NIL).

During the year, no Trustees received any reimbursement of expenses (2022- £NIL).

**7 Creditors: amounts falling due within one year**

	<u>2023</u>	<u>2022</u>
	£	£
Accruals & Deferred Income	-	-
HMRC PAYE & Pension	8,430	4,005
Other Creditors	-	-
<b>Total 2023</b>	<u><u>8,430</u></u>	<u><u>4,005</u></u>

**8 Independent examiner's remuneration**

The independent Examiner's remuneration amounts to an Independent Examination fee of £360 (2022- £360)

**9 Related party transactions**

There were no related party transactions during the year.

**RETHINKING CONFLICT**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**NOTES TO THE ACCOUNTS (continued)**

**10 Statement of funds - current year**

	Balance at 1 January 2023	Income	Expenditure	Transfer in/out	Balance at 31 December 2023
	£	£	£	£	£
<b>Restricted funds</b>					
Department of Foreign Affairs	56,400	37,675	(47,702)	(8,698)	<b>37,675</b>
Emergence Foundation	(7,165)	21,017	-	(13,852)	-
Esmee Fairbairn	33,134	60,000	(49,575)	(3,800)	<b>39,759</b>
Porticus	76,550	95,762	(95,082)	(6,360)	<b>70,870</b>
<b>Total restricted funds</b>	<b>158,919</b>	<b>214,454</b>	<b>(192,359)</b>	<b>(32,710)</b>	<b>148,304</b>
<b>Unrestricted funds</b>					
General	63,026	127,442	(160,982)	32,710	<b>62,196</b>
<b>Total Unrestricted funds</b>	<b>63,026</b>	<b>127,442</b>	<b>(160,982)</b>	<b>32,710</b>	<b>62,196</b>
<b>Total of funds - current year</b>	<b>221,945</b>	<b>341,897</b>	<b>(353,341)</b>	-	<b>210,500</b>

**11 Statement of fund - prior year**

	Balance at 1 January 2022	Income	Expenditure	Transfer in/out	Balance at 31 December 2022
Total unrestricted funds	33,981	108,438	(88,312)	8,919	<b>63,026</b>
Total restricted funds	253,914	106,560	(192,636)	(8,919)	<b>158,919</b>
<b>Total of funds - prior year</b>	<b>287,895</b>	<b>214,998</b>	<b>(280,948)</b>	-	<b>221,945</b>

**Rethinking Conflict**

Northern Ireland - Charity number 108056

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# Annual return

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Charity registered number: NIC108056

**RETHINKING CONFLICT**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Tony Clarke**  
53 Andersonstown Road  
Belfast  
BT11 9AG

## RETHINKING CONFLICT

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Balance Sheet	9
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**Trustees' Annual Report**

**REFERENCE AND ADMINISTRATIVE DETAILS**

Rethinking Conflict

**Registered Charity number**

NIC108056

**PUBLIC ADDRESS**

Rev. Dr. Gary Mason

Po Box 2328

Belfast

BT5 9GX

**CHAIRPERSON**

Debbie Watters

**TRUSTEES**

Debbie Watters

Marisa Louise McMahon

John Mcgrath

**INDEPENDENT EXAMINER**

**Tony Clarke FCPA**

53 Andersonstown Road

Belfast

BT11 9AG

## **Trustees' Annual Report**

### **ANNUAL REPORT OF THE TRUSTEES**

The trustees present their report and the unaudited the financial statements of the charity for the year ended 31 December 2023.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines.

In this report the trustees of Rethinking Conflict present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2023. The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008 and, although not obliged to comply with the statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendation where relevant in these financial statements.

#### **Appointment of Trustees**

The Trustees of Rethinking Conflict meet four times a year, with an AGM held in May/June. The Trustees recruit and select new Trustees as needed. They are recruited on the relevance of their knowledge, skills and experience, and their potential to be able to make a helpful contribution to the governance of the organisation. Trustees serve one year and may be re-elected at the AGM.

Anne Walsh retired in September 2023 and we are deeply grateful for her wisdom and guidance since the organisation's inception. She was replaced by Marissa McMahon.

#### **Charity Purpose**

Rethinking Conflict aims to work in current zones of conflict and post conflict using the principles of conflict transformation, peace building and reconciliation to develop new and lasting relationships. We also work with individuals and organisations in the area of dealing with conflicted situations.

We currently work in three main geographic spaces – Northern Ireland, the Middle East (Israel and Palestine) and the United States of America.

The overall direct benefit from our work is increased dialogue and discussion between people from different religious, cultural and/or racial backgrounds, leading to greater understanding, tolerance and acceptance, which results in meaningful relationships and reconciliation.

#### **Activities and Achievements**

In setting RTC's objectives and planning our activities the trustees have given careful consideration to the charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities help to achieve the charity's purposes and provide a benefit to the beneficiaries.

**Trustees' Annual Report (continued)**

**Activities and Achievements continued...**

2023 was a very worthwhile and successful year for our organisation, our global networks are increasing on a regular basis, and we have been able to develop some very strategic relationships globally. The highlights of the year included:

Our Dialogue Weekends continue to go exceptionally well. These are quiet below the radar conversations with those in the Republic of Ireland focusing on some of the outstanding issues of the peace process with colleagues in Northern Ireland.

The growth and ongoing development of our Compass Points dialogue group, which is now numbering up to 80 people from across the island of Ireland, wrestling with a number of issues from legacy, dealing with the past, sectarianism. We finished 2023 with a look at the Israeli Palestinian conflict and its impact on wider society. We were able to have several key people in the room as well as a virtually bringing in key actors from both the Palestinian and Israeli region.

The Emerging Young Leaders group continues to be a real success story for us. One of the main goals of this group is developing and passing the skills of conflict transformation and peace building to another generation. We had several different sessions and evenings together and one of those looked at the Good Friday Agreement and what the next 25 years holds for that generation, as our peace process continues to be implemented.

One of the goals of our organisation is sharing lessons from the northern Irish peace process with wider groups globally. We hosted several groups from the Israeli-Palestinian region as well as groups from the United States exploring political and religious polarisation. These groups include academics, students, churches, politicians, civic leaders and meetings with a wide range of key actors in our peace process.

The organisation was able to make two visits to the Middle East continuing our work in the Israeli-Palestinian region. Unfortunately, because of the outbreak of the conflict in October, our Emerging Young Leaders group was not able to go to the region and we hope to complete this visit at some stage, in the autumn of 2024 depending on circumstances on the ground. We continue to support conflict transformation colleagues and peace building in colleagues on both sides of this very difficult conflict and have facilitated a number of encounters virtually. Our main visit to the United States was conducted late summer early autumn. The Executive Director is an adjunct Professor at the Candler School of theology at Emory University in Atlanta. He is also an affiliated expert and partner to the Negotiation Strategies Institute at Harvard university for Israelis and Palestinians and a visiting academic at the University of Central Florida in conflict transformation, political violence and negotiation. The executive director has continued to build a relationship with the Carter centre in Atlanta and is now a consultant to this leading global organisation in the area of religious and political polarisation. All of these positions provide us with access and connections to experience academics and experts which in turn supports our ongoing work in the Irish context, the Middle East as well as lessons from our peace process in dealing with our colleagues in the United States.

## **Trustees' Annual Report (continued)**

### **Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

### **Financial Review**

The results for the year ended 31 December 2023 are set out on pages 8 and 9 of the financial statements.

The total income for the year ended 31 December 2023 amounted to £341,897 (2022: £214,998). The total expenditure was £352,270 (2022: £280,948)

The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £63,267 in reserves at the year end (2022: £63,026).

### **Reserves Policy**

The income of the charity is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

**Trustees' Annual Report (continued)**

**Trustees' responsibilities statement**

As the charity's trustees we are aware of our responsibilities for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is also our responsibility to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the 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 operation.

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 CCNI guidelines. The Trustees are also responsible for safeguarding the assets of the charity and hence to take reasonable steps to prevent and detect fraud and other irregularities.

This report was approved by the Trustees, on 14/12/24 and signed on behalf by:



**Debbie Watters**

Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RETHINKING CONFLICT**

I report on the financial statements of the charity for the year ended 31 December 2023 which are set out on pages 7 and 8.

This report is made solely to the charity's members, as a body in accordance with section 65(3)(a) of the Charities Act Northern Ireland 2008 and regulations made under section 66 of the Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work of this report.

### **Respective responsibilities of trustees and examiner**

As the charity's Trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. Having satisfied myself that the charity is not subject to audit under Charities Act (Northern Ireland) 2008 and is eligible for Independent examination.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

### **Independent examiner's statement**

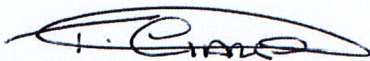
My role is to state whether any material matters have come to my attention giving me cause to believe:

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RETHINKING CONFLICT (continued)**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Certified Public Accountants Association which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed on page 6 and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



04/12/2024

---

Tony Clarke FCPA  
53 Andersonstown Road  
Belfast  
BT11 9AG

---

Date:

**RETHINKING CONFLICT**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT**

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Dec-23 TOTAL £	Year to 31-Dec-22 TOTAL £
<b>Income from:</b>					
Donations and Legacies	2	127,442	762	<b>128,204</b>	108,598
Charitable Activities	3	-	213,692	<b>213,692</b>	106,400
<b>Total Income</b>		<b>127,442</b>	<b>214,454</b>	<b>341,897</b>	<b>214,998</b>
<b>Expenditure on:</b>					
Charitable Activities	5	159,911	192,359	<b>352,270</b>	280,948
<b>Total expenditure:</b>		<b>159,911</b>	<b>192,359</b>	<b>352,270</b>	<b>280,948</b>
<b>Net income/(expenditure)</b>		(32,469)	22,096	<b>(10,373)</b>	(65,950)
<b>Transfers between funds</b>		32,710	(32,710)	-	-
<b>Net movement in funds</b>		241	(10,614)	<b>(10,373)</b>	(65,950)
<b><u>Reconciliation of funds</u></b>					
<b>Total funds brought forward</b>		63,026	158,919	<b>221,945</b>	287,895
<b>Total funds carried forward</b>		<b>63,267</b>	<b>148,304</b>	<b>211,571</b>	<b>221,945</b>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

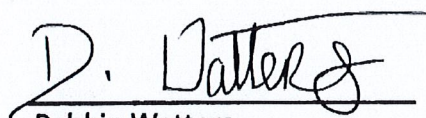
The notes on page 10 to 16 form an integral part of these accounts

**RETHINKING CONFLICT**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**BALANCE SHEET**  
**As at 31 December 2023**

	Note	<u>2023</u> £	<u>2022</u> £
<b>Fixed Assets</b>			
Tangible Assets		-	-
<b>Current Assets</b>			
Cash at bank		220,001	225,949
		<u>220,001</u>	<u>225,949</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	7	<u>(8,430)</u>	<u>(4,005)</u>
<b>Net Current Assets</b>		<u>211,571</u>	<u>221,944</u>
<b>Total Assets Less Current (Liabilities)</b>		<u>211,571</u>	<u>221,944</u>
<b>Net assets</b>		<u>211,571</u>	<u>221,945</u>
<b>Funds</b>			
Restricted		148,304	158,919
Unrestricted		63,267	63,026
<b>TOTAL FUNDS</b>	10	<u>211,571</u>	<u>221,945</u>

The financial statements were approved by the board of Trustees on 4/12/24 and were signed on their behalf by:

  
 Debbie Watters  
 Trustee

The notes on page 10 to 16 form and integral part of these accounts

## NOTES TO THE ACCOUNTS

### 1 Accounting policies

#### **(a) Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Rethinking Conflict meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised as historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### **(b) General information**

Rethinking Conflict is a charity in Northern Ireland. The registered office address and principal place of business is Po Box 2328, Belfast, Northern Ireland, BT5 9GX.

The financial statements are presented in Sterling (£). The level of rounding is £1.

#### **(c) Going concern**

After reviewing the charities forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### **(d) Income**

All income is recognised once the charity has entitlement to the income. It is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and the economic benefit can be measured reliably in accordance with the Charities SORP (FRS 102).

**NOTES TO THE ACCOUNTS (continued)**

**(e) Income continued**

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would be willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investments income is recognised at the time the investment income is receivable.

**(f) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The cost of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on the basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

**(g) Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. Shortfalls between the carrying value of the fixed assets and their recoverable amounts are recognised as impairments, impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment	-	15% Reducing Balance
Land and Buildings	-	20 year lease term

**NOTES TO THE ACCOUNTS (continued)**

**(h) Interest receivable**

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

**(i) Debtors**

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

**(j) Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit of similar account.

**(k) Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that the transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount at the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of these amounts, discounted at the pre-tax discounted rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within the interest payable and similar charges.

**(l) Financial instruments**

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

**(m) Fund accounting**

General funds are unrestricted funds which are available for the use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**NOTES TO THE ACCOUNTS (continued)**

<b>2 <u>Income from Donations and Legacies</u></b>	<b>2023</b>			<b>2022</b>
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL £</b>	<b>TOTAL £</b>
General Income	72,296	-	<b>72,296</b>	54,595
Grants	8,632	-	<b>8,632</b>	32,359
Reimbursements	46,514	762	<b>47,276</b>	21,644
<b>Totals 2023</b>	<b>127,442</b>	<b>762</b>	<b>128,204</b>	<b>108,598</b>
<b>Totals 2022</b>	<b>26,219</b>	<b>-</b>	<b>26,219</b>	

<b>3 <u>Income from Charitable Activities</u></b>	<b>2023</b>			<b>2022</b>
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL £</b>	<b>TOTAL £</b>
Department of Foreign Affairs	-	37,675	<b>37,675</b>	56,400
Emergence Foundation	-	21,017	<b>21,017</b>	-
Esmee Fairbairn	-	60,000	<b>60,000</b>	50,000
Porticus	-	95,000	<b>95,000</b>	-
<b>Totals 2023</b>	<b>-</b>	<b>213,692</b>	<b>213,692</b>	<b>106,400</b>
<b>Totals 2022</b>	<b>115,113</b>	<b>302,246</b>	<b>417,359</b>	

**NOTES TO THE ACCOUNTS (CONTINUED)**

**4 Staff Costs and Numbers**

	<u>2023</u>	<u>2022</u>
	£	£
Gross Wages and Salaries	105,850	96,591
Social Security Costs	12,553	12,229
Pension	9,076	3708
	<u><b>127,478</b></u>	<u><b>112,528</b></u>

No employee received emoluments of more than £60,000 (2023: None)

The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	<u>2023</u>	<u>2022</u>
	Number	Number
	<u>2</u>	<u>2</u>

**5 Expenditure**

	<u>2023</u>			<u>2022</u>
<b>Charitable Activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL</b>	<b>TOTAL</b>
	Funds	Funds	£	£
	£	£		
Accommodation	18,842	18,961	<b>37,803</b>	23,338
Administration, Conference & Evaluation	2,091	3,925	<b>6,016</b>	7,606
Emerging Young Leaders	1,065	8,742	<b>9,807</b>	-
Facilitation	500	2,500	<b>3,000</b>	15,318
General & Other Expenses	84,573	827	<b>85,400</b>	60,739
Hospitality/Catering	9,398	2,426	<b>11,824</b>	13,141
Insurance & Miscellaneous	1,133	-	<b>1,133</b>	1,115
Mentoring	-	15,650	<b>15,650</b>	3,018
Office & IT Expense	3,485	778	<b>4,263</b>	-
Payroll & Professional	14,001	113,478	<b>127,478</b>	112,528
Seminar	2,278	13,186	<b>15,464</b>	17,502
Telephone	1,981	-	<b>1,981</b>	1,206
Travel and Meetings	19,414	8,646	<b>28,060</b>	21,285
Accountancy	1,115	3,240	<b>4,355</b>	4,140
Bank Fees	35	-	<b>35</b>	13
<b>Total 2023</b>	<u><b>159,911</b></u>	<u><b>192,359</b></u>	<u><b>352,270</b></u>	<u><b>280,948</b></u>
<b>Total 2022</b>	<u><b>192,636</b></u>	<u><b>88,312</b></u>	<u><b>280,948</b></u>	

**NOTES TO THE ACCOUNTS (CONTINUED)**

**6 Trustees remuneration & expenses**

During the year, no Trustees received any remuneration (2022- £NIL).

During the year, no Trustees received any benefits in kind (2022- £NIL).

During the year, no Trustees received any reimbursement of expenses (2022- £NIL).

**7 Creditors: amounts falling due within one year**

	<u>2023</u>	<u>2022</u>
	£	£
Accruals & Deferred Income	-	-
HMRC PAYE & Pension	8,430	4,005
Other Creditors	-	-
<b>Total 2023</b>	<u><u>8,430</u></u>	<u><u>4,005</u></u>

**8 Independent examiner's remuneration**

The independent Examiner's remuneration amounts to an Independent Examination fee of £360 (2022- £360)

**9 Related party transactions**

There were no related party transactions during the year.

**RETHINKING CONFLICT**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**NOTES TO THE ACCOUNTS (continued)**

**10 Statement of funds - current year**

	Balance at 1 January 2023	Income	Expenditure	Transfer in/out	Balance at 31 December 2023
	£	£	£	£	£
<b>Restricted funds</b>					
Department of Foreign Affairs	56,400	37,675	(47,702)	(8,698)	<b>37,675</b>
Emergence Foundation	(7,165)	21,017	-	(13,852)	-
Esmee Fairbairn	33,134	60,000	(49,575)	(3,800)	<b>39,759</b>
Porticus	76,550	95,762	(95,082)	(6,360)	<b>70,870</b>
<b>Total restricted funds</b>	<b>158,919</b>	<b>214,454</b>	<b>(192,359)</b>	<b>(32,710)</b>	<b>148,304</b>
<b>Unrestricted funds</b>					
General	63,026	127,442	(160,982)	32,710	<b>62,196</b>
<b>Total Unrestricted funds</b>	<b>63,026</b>	<b>127,442</b>	<b>(160,982)</b>	<b>32,710</b>	<b>62,196</b>
<b>Total of funds - current year</b>	<b>221,945</b>	<b>341,897</b>	<b>(353,341)</b>	-	<b>210,500</b>

**11 Statement of fund - prior year**

	Balance at 1 January 2022	Income	Expenditure	Transfer in/out	Balance at 31 December 2022
Total unrestricted funds	33,981	108,438	(88,312)	8,919	<b>63,026</b>
Total restricted funds	253,914	106,560	(192,636)	(8,919)	<b>158,919</b>
<b>Total of funds - prior year</b>	<b>287,895</b>	<b>214,998</b>	<b>(280,948)</b>	-	<b>221,945</b>

**Rethinking Conflict**

Northern Ireland - Charity number 108056

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# Accounts

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CHARITY NAME:

RETHINKING CONFLICT

YEAR ENDED:

01<sup>ST</sup>JANUARY TO 31<sup>ST</sup>DECEMBER 2022

CHARITY COMMISSION NUMBER:

108056

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### **Independent examiner's report to the charity trustees of Rethinking Conflict**

I report on the fund accounts of Rethinking Conflict for the year ended 31<sup>st</sup> December 2022, as set out on the following pages.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

TC

CHARITY NAME:

RETHINKING CONFLICT

YEAR ENDED:

01<sup>ST</sup>JANUARY TO 31<sup>ST</sup>DECEMBER 2022

CHARITY COMMISSION NUMBER:

108056

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**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



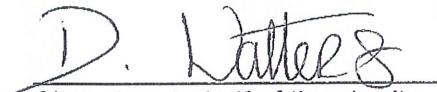
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Tony Clarke FCPA

Clarke&Co Accountants  
53 Andersonstown Road  
Belfast  
BT11 9AG

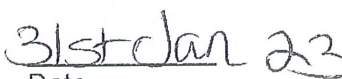
**RETHINKING CONFLICT**  
Year ended 31<sup>ST</sup> December 2022  
Fund Balance at 31<sup>ST</sup> December 2022

	£ Restricted	£ Unrestricted	£ Total
Opening Balance at 01 <sup>ST</sup> Jan 2022	253,914.27	33,980.82	287,895.09
<b>Income</b>			
General Income	160.00	50,658.15	50,818.15
Gifts and Donations Income	-	1,423.01	1,423.01
Grants	106,399.54	32,359.26	138,758.80
I/P EYL 2022 Income	-	2,354.00	2,354.00
Reimbursements	-	21,643.80	21,643.80
<b>Total Income</b>	<b>106,559.54</b>	<b>108,438.22</b>	<b>214,977.76</b>
Accommodation	14,944.71	8,393.27	23,337.98
Accountancy	3,420.00	720.00	4,140.00
Administration	-	1,190.58	1,190.58
Bank fees	-	13.00	13.00
Conference	3,426.47	88.80	3,515.27
Evaluation	2,200.00	700.00	2,900.00
Facilitation	12,775.00	2,542.95	15,317.95
Fundraising Support	-	732.19	732.19
General Expenses and other	11,818.48	48,188.10	60,006.58
Hospitality/ Catering	9,170.89	3,970.20	13,141.09
Insurance Expense	-	715.40	715.40
Miscellaneous Expense	-	400.00	400.00
Office and IT Expense	472.37	2,545.19	3,017.56
Payroll Expense	111,777.90	-	111,777.90
Professional Expense	750.00	-	750.00
Seminar	13,081.53	4,420.00	17,501.53
Telephone	614.59	591.29	1,205.88
Travel and Meetings	8,183.64	13,101.47	21,285.11
<b>Total Expenditure</b>	<b>192,635.58</b>	<b>88,312.44</b>	<b>280,948.02</b>
TRANSFER BETWEEN FUNDS	8,919.34	(8,919.34)	-
<b>Closing Balance at 31<sup>ST</sup>December 2022</b>	<b>158,918.89</b>	<b>63,025.94</b>	<b>221,944.83</b>

  
Signed on behalf of the charity

  
CHAIR PERSON  
Position

  
Name in capitals

  
Date

**RETHINKING CONFLICT**

Year ended 31<sup>ST</sup> December 2022

Fund Balance at 31<sup>ST</sup> December 2022

	UNRESTRICTED	RESTRICTED FUNDS				
		DFA - 2022 Carried over	DFA - 2023	EMERGENCE	ESMEE	PORTECUS
	GENERAL	£	£	£	£	£
Opening Balance at 01 <sup>st</sup> Jan 2022	33,980.82	50,806.89	-	(769.51)	38,245.52	-
<b>Income</b>						
General Income	50,658.15	160.00	-	-	-	-
Gifts and Donations	1,423.01	-	-	-	-	-
Grants	32,359.26	-	56,399.54	-	50,000.00	-
Reimbursements	21,643.80	-	-	-	-	-
<b>Total Income</b>	108,438.22	160.00	56,399.54	-	50,000.00	-
Accommodation	8,393.27	13,533.69	-	-	-	1,411.02
Accountancy and Bank fees	733.00	-	-	-	-	3,420.00
Administration, Conference and Evaluation	1,979.38	-	-	2,200.00	-	3,426.47
Facilitation	2,542.95	2,275.00	-	1,000.00	9,500.00	-
Fundraising Support	732.19	-	-	-	-	-
General & Other Expenses	48,188.10	3,757.50	-	85.73	3,550.00	4,424.25
Hospitality/Catering	3,970.20	8,564.44	-	-	-	606.45
Insurance and Miscellaneous Expense	1,115.40	-	-	-	-	-
Office and IT Expense	2,545.19	-	-	-	236.19	236.18
Payroll Expense and Professional Expense	-	-	-	-	41,199.00	71,328.90
Seminar	4,420.00	10,256.92	-	950.00	300.00	1,574.61
Telephone, Travel and Meetings	13,692.76	3,660.00	-	2,159.36	326.19	2,652.68
<b>Total Expenditure</b>	88,312.44	42,047.55	-	6,395.09	55,111.38	89,081.56
<b>TRANSFER BETWEEN FUNDS</b>	(8,919.34)	8,919.34	-	-	-	-
Closing Balance at 31 <sup>ST</sup> December 2022	63,025.94	-	56,399.54	(7,164.60)	33,134.14	76,549.81
		1.		2.		

1. The overspend from this budget was covered by unrestricted funds.
2. Spend in this project has started, no income has yet been received.

TC

**Rethinking Conflict**

Northern Ireland - Charity number 108056

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# Annual report

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# Rethinking Conflict

## Trustees' Annual Report

Year ending 31 December 2022

The trustees present their annual report and financial statements for the year ending 31 December 2022.

### Reference and Administrative Details

<b>Registered Charity Name</b>	Rethinking Conflict
<b>Charity Registration Number</b>	NIC108056
<b>Principal Office Address</b>	Rethinking Conflict, Po Box 2328, Belfast, BT5 9GX

<b>Trustees</b>	Debbie Watters Anne Walsh Rev. David Kerr
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<b>Independent Examiner</b>	Clarke & Co Accountants 53 Andersonstown Road Belfast BT11 9AG
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### Governance and Management

#### Governing Document

Rethinking Conflict is an organisation governed by its Constitution dated 26 May 2015. Its application to be recognised as a charity was accepted by the Charity Commission for Northern Ireland on 10 December 2021.

#### Appointment of Trustees

The Trustees of Rethinking Conflict meet four times a year, with an AGM held in May.

The Trustees recruit and select new Trustees as needed. They are recruited on the relevance of their knowledge, skills and experience, and their potential to be able to make a helpful contribution to the governance of the organisation. Trustees serve one year and may be re-elected at the AGM.

## **Charity Purpose**

Rethinking Conflict aims to work in current zones of conflict and post conflict using the principles of conflict transformation, peace building and reconciliation to develop new and lasting relationships. We also work with individuals and organisations in the area of dealing with conflicted situations.

We currently work in three main geographic spaces – Northern Ireland, the Middle East (Israel and Palestine) and the United States of America.

The overall direct benefit from our work is increased dialogue and discussion between people from different religious, cultural and/or racial backgrounds, leading to greater understanding, tolerance and acceptance, which results in meaningful relationships and reconciliation.

## **Activities and Achievements**

2022 was a very successful year for Rethinking Conflict. We were able to fully resume our activities after the Covid-19 pandemic, and we also secured funding to support our work over the next few years.

In setting our objectives and planning our activities the trustees have given careful consideration to the charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities help to achieve the charity's purposes and provide a benefit to the beneficiaries.

The highlights of the year included:

- The continuation of the Compass Points Dialogue Group meetings, which bring together around 60 key influencers and representatives from across the island of Ireland with the aim of building/re-building relationships and providing a space for comprehensive engagement. The group held a major conference at the end of 2022 and meet several times during the year to discuss key topical issues. They also welcomed a visiting delegation from Israel and Palestine.
- The growth and further development of the Emerging Young Leaders group. This group, with around 60 participants, aims to support the development the next generation of civic society leaders in peacebuilding and conflict resolution work by enhancing their capacity and skills, providing learning opportunities, and supporting the development of their networks and connections. During the year we launched and delivered the first Comparative Peace Processes Programme for 24 young leaders, focusing on lessons from the British/Irish and Israeli/Palestinian contexts.
- A series of weekends which bring those from loyalist, unionist, republican and nationalist backgrounds together with politicians and leaders from wider civic society, with the purpose of facilitating dialogue, building/re-building relationships, and developing cultural understanding.
- The resumption of groups being able to visit Belfast to undertake study tours with Rethinking Conflict. We hosted seven groups, and 135 people from the United States and the Middle East. These included academics/students, churches, politicians and civic leaders. During the study tours participants gain an understanding of NI society and politics, the peace process, legacy issues, and the public and community sectors. They meet with a range of academics, politicians, service providers and local activists.

- The completion of a successful project that explored victimhood in two conflicted geographic spaces – Israel/Palestine and Northern Ireland. Funded by the Emergence Foundation and delivered in partnership with organisations based in Israel and Palestine, it was designed to help move the participants from the concept of competitive victimhood to inclusive victimhood.
- Two visits to the Middle East, where we are involved in efforts to strengthen civic society, develop grass roots peacebuilding and support victims, while also exploring lessons from the Irish peace process and its relevance to the region. During the visits we undertook a wide range of meetings and delivered a series of talks and lectures to students, academics and activists.
- Two visits to the USA where we continue to undertake academic and consultancy work. Our Executive Director is an Adjunct Professor at the Candler School of Theology at Emory University in Atlanta, an affiliated expert and partner to the Negotiation Strategies Institute of Harvard University, and a visiting academic at the University of Central Florida in conflict transformation, political violence and negotiation. He has also undertaken work with the University of Portland, the Carter Center in Atlanta, and the International Centre for Religion & Diplomacy in Washington DC. The benefit these positions is that it provides Rethinking Conflict with access and connections to experienced academics and experts which in turn supports our ongoing work in NI and the Middle East. It also provides those in the USA with a greater understanding of the Irish peace process.

## Financial Review

Rethinking Conflict is currently funded by two main donors (Porticus and the Esmée Fairbairn Foundation). These grants cover the majority of the organisation’s core costs. In addition funding from the Irish Department from Foreign Affairs support the activity costs of some of our work. Funding generated from academic and consultancy work, along with study tours and private donations covers our remaining costs.

Income declined slightly from £226,478 in 2021 to £214,977 in 2022. Expenditure exceed income in 2022, however much of this was due to the resumption of activities in 2022 after the Covid-19 pandemic. The organisation’s largest costs are salary, followed by those associated with delivering our activities.

The organisation holds reserves of six months running costs. There are no identified private benefits flowing from the purposes of the charity.

The trustees annual report was approved on 25 May 2023 and signed on behalf of the board of trustees by:



Debbie Watters  
Chairperson

**Rethinking Conflict**

Northern Ireland - Charity number 108056

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# Annual return

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CHARITY NAME:

RETHINKING CONFLICT

YEAR ENDED:

01<sup>ST</sup>JANUARY TO 31<sup>ST</sup>DECEMBER 2022

CHARITY COMMISSION NUMBER:

108056

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### **Independent examiner's report to the charity trustees of Rethinking Conflict**

I report on the fund accounts of Rethinking Conflict for the year ended 31<sup>st</sup> December 2022, as set out on the following pages.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

TC

CHARITY NAME:

RETHINKING CONFLICT

YEAR ENDED:

01<sup>ST</sup>JANUARY TO 31<sup>ST</sup>DECEMBER 2022

CHARITY COMMISSION NUMBER:

108056

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**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



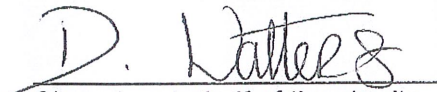
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Tony Clarke FCPA

Clarke&Co Accountants  
53 Andersonstown Road  
Belfast  
BT11 9AG

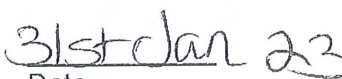
**RETHINKING CONFLICT**  
Year ended 31<sup>ST</sup> December 2022  
Fund Balance at 31<sup>ST</sup> December 2022

	£ Restricted	£ Unrestricted	£ Total
Opening Balance at 01 <sup>ST</sup> Jan 2022	253,914.27	33,980.82	287,895.09
<b>Income</b>			
General Income	160.00	50,658.15	50,818.15
Gifts and Donations Income	-	1,423.01	1,423.01
Grants	106,399.54	32,359.26	138,758.80
I/P EYL 2022 Income	-	2,354.00	2,354.00
Reimbursements	-	21,643.80	21,643.80
<b>Total Income</b>	<b>106,559.54</b>	<b>108,438.22</b>	<b>214,977.76</b>
Accommodation	14,944.71	8,393.27	23,337.98
Accountancy	3,420.00	720.00	4,140.00
Administration	-	1,190.58	1,190.58
Bank fees	-	13.00	13.00
Conference	3,426.47	88.80	3,515.27
Evaluation	2,200.00	700.00	2,900.00
Facilitation	12,775.00	2,542.95	15,317.95
Fundraising Support	-	732.19	732.19
General Expenses and other	11,818.48	48,188.10	60,006.58
Hospitality/ Catering	9,170.89	3,970.20	13,141.09
Insurance Expense	-	715.40	715.40
Miscellaneous Expense	-	400.00	400.00
Office and IT Expense	472.37	2,545.19	3,017.56
Payroll Expense	111,777.90	-	111,777.90
Professional Expense	750.00	-	750.00
Seminar	13,081.53	4,420.00	17,501.53
Telephone	614.59	591.29	1,205.88
Travel and Meetings	8,183.64	13,101.47	21,285.11
<b>Total Expenditure</b>	<b>192,635.58</b>	<b>88,312.44</b>	<b>280,948.02</b>
TRANSFER BETWEEN FUNDS	8,919.34	(8,919.34)	-
<b>Closing Balance at 31<sup>ST</sup>December 2022</b>	<b>158,918.89</b>	<b>63,025.94</b>	<b>221,944.83</b>

  
Signed on behalf of the charity

  
CHAIR PERSON  
Position

  
Name in capitals

  
Date

**RETHINKING CONFLICT**

Year ended 31<sup>ST</sup> December 2022

Fund Balance at 31<sup>ST</sup> December 2022

	UNRESTRICTED	RESTRICTED FUNDS				
		DFA - 2022 Carried over	DFA - 2023	EMERGENCE	ESMEE	PORTECUS
	GENERAL	£	£	£	£	£
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<b>Income</b>						
General Income	50,658.15	160.00	-	-	-	-
Gifts and Donations	1,423.01	-	-	-	-	-
Grants	32,359.26	-	56,399.54	-	50,000.00	-
Reimbursements	21,643.80	-	-	-	-	-
<b>Total Income</b>	108,438.22	160.00	56,399.54	-	50,000.00	-
Accommodation	8,393.27	13,533.69	-	-	-	1,411.02
Accountancy and Bank fees	733.00	-	-	-	-	3,420.00
Administration, Conference and Evaluation	1,979.38	-	-	2,200.00	-	3,426.47
Facilitation	2,542.95	2,275.00	-	1,000.00	9,500.00	-
Fundraising Support	732.19	-	-	-	-	-
General & Other Expenses	48,188.10	3,757.50	-	85.73	3,550.00	4,424.25
Hospitality/Catering	3,970.20	8,564.44	-	-	-	606.45
Insurance and Miscellaneous Expense	1,115.40	-	-	-	-	-
Office and IT Expense	2,545.19	-	-	-	236.19	236.18
Payroll Expense and Professional Expense	-	-	-	-	41,199.00	71,328.90
Seminar	4,420.00	10,256.92	-	950.00	300.00	1,574.61
Telephone, Travel and Meetings	13,692.76	3,660.00	-	2,159.36	326.19	2,652.68
<b>Total Expenditure</b>	88,312.44	42,047.55	-	6,395.09	55,111.38	89,081.56
<b>TRANSFER BETWEEN FUNDS</b>	(8,919.34)	8,919.34	-	-	-	-
Closing Balance at 31 <sup>ST</sup> December 2022	63,025.94	-	56,399.54	(7,164.60)	33,134.14	76,549.81
		1.		2.		

1. The overspend from this budget was covered by unrestricted funds.
2. Spend in this project has started, no income has yet been received.

TC