

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

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY REGISTRATION NUMBER NI 073601

CHARITY REGISTRATION NUMBER NIC 100037

O'HARA SHEARER
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

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

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

OFFICERS AND OTHER INFORMATION

Directors	Diarmaid Ua Bruadair Noel Gerard Kehoe Leanne Kelly Gerard O'Connor Ronan Cunningham
Chairperson	Gerard O'Connor
Secretary	Diarmaid Ua Bruadair
Programmes and Administration Manager	Paula Quigley
Development Programme Manager	John McCarthy
Registered Office	<i>At the Offices of:</i> O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Auditors	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	Danske Bank Business Banking PO Box 183 Donegall Square West Belfast, BT1 6JS
Company Registration Number	NI 073601
Charity Registration Number	XT 167512
Website	www.serve.ie
Charity Commission for Northern Ireland Registration Number	NIC 100037

SERVE IN SOLIDARITY IRELAND

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

CHAIRPERSON'S STATEMENT FOR THE YEAR ENDED 31ST JANUARY 2024

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

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

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

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

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

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

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

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**CHAIRPERSON'S STATEMENT
FOR THE YEAR ENDED 31ST JANUARY 2024**

I would like to thank each of the Board members for their dedication and commitment. I would like to express my admiration and warm respect for the SERVE team. I would like to express sincere gratitude to those who have contributed financially to the work of SERVE during 2023.

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

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

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

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



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DIRECTOR'S REPORT FOR THE YEAR ENDED 31ST JANUARY 2024

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

1. STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status

The organisation is incorporated as a limited company since August 25th, 2009, under Companies (Northern Ireland) Order 1986. The company registration number is NI073601. It is registered as a charity in Northern Ireland with registration number XT 16752. The charity has three registered members. The directors are elected at Annual General Meeting by the members present.

The organisation is also incorporated in the Republic of Ireland as a company limited by guaranteed not having a share capital. It is incorporated under the Companies Acts 2014. The objective of the company is to relieve third world poverty. It is a charity registered with the Charities Regulatory Authority and has been granted tax exemption by the Revenue Commissioners in Ireland, with registered charitable taxation No: 18154. The Registered Charity Number is 20069094. This company has ten registered members. The number of members may be increased from time to time by vote of the said members. The directors of the company are appointed by the members.

Distinct and separate financial statements are prepared and filed for both charities. The financial statements are not consolidated.

Board of Directors

The directors who served the company during the year were as follows:

Gerard O'Connor
Diarmaid Ua Bruadair
Noel Gerard Kehoe

Ronan Cunningham
Leanne Kelly

Board Appointments

Directors are recruited through a combination of both external and internal networking. Candidates for appointment to the Board are prioritised based on the Board's requirements for expertise from time to time: for example, in the areas of development, finance, marketing, law, fundraising or governance. It is intended that the Board should comprise of a balance of expertise and disciplines. Directors receive induction training upon selection and are subject to a six- month initial trial before formal appointment. The board's directors are drawn from diverse backgrounds-

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DIRECTOR'S REPORT FOR THE YEAR ENDED 31ST JANUARY 2024

including finance, development, legal, missionary, youth and community, who bring to the Board significant professional and decision-making skills achieved in their respective fields, together with a broad range of experience and views. There are no emoluments paid to directors.

SERVE In Solidarity Ireland has developed a template where the board receives timely information at appointed times across the agreed principal areas of activities and concern. This template is prepared in a calendar format which ensures that relevant issues are considered by the Board. The Board met four times during 2023.

Internal Controls

The directors acknowledge their overall responsibility for SERVE In Solidarity Ireland's systems of internal control and for reviewing its effectiveness. The Board has established a process of compliance which addresses the Boards wider responsibility to maintain, review and report on all internal controls, including financial and operational. There are six key pillars that give assurances about internal controls. Key elements of the internal control systems include:

1. SERVE has clear policies and procedures in place for the receipt, recording and control of donations received from private individuals and from other sources.
2. Procedures and control systems are formally documented in a series of partnership and project agreements. Internal control reviews of partners are completed and documented as well as internal audits. The agreements and reviews are appraised on a bi-annual basis.
3. There is a formal organisational structure in place with clearly defined lines of responsibility, division of duties and delegation of authority.
4. A detailed budget is prepared annually which is in line with the strategic plan and approved by the Board. Actual results and service outcomes are compared regularly against budget and prior year to ensure alignment with budget, tight administration control and value for money.
5. A sub-committee focused on audit reports independently to the Board on all aspects of controls and risks.
6. The Board maintains a reserve policy that exceeds the minimum recommended for charities (three months reserves) to mitigate the increasing risks of the uncertain economy and to ensure sustainability of our services. Our actual reserves would not have been less than fifteen months during 2023.

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DIRECTOR'S REPORT FOR THE YEAR ENDED 31ST JANUARY 2024

Decision Making and Management

The directors are responsible for the implementation of the strategic plan, ensuring the organisation is effective in the delivery of its activities and accountable for the resources under its control. The SERVE directors in the Republic of Ireland delegate significant responsibility to the Programmes and Administration Manager, and the Development Programme Manager. Both, the Programmes and Administration Manager, and the Development Programme Manager, report directly to the Board. There are clear distinctions between the roles of the Board and the Programmes and Development Manager, to which the day-to-day management is delegated. Responsibility for the implementation of the internal control systems is delegated to management. Matters reserved to the Board and those delegated to the Programmes Manager, and the Development Manager, are outlined in the Organisation's Governance Manual. The Programmes and Administration Manager is the key person with delegated responsibility for the day-to-day management of the Company in the North of Ireland.

Director's responsibilities in relation to the Financial Statements

The directors are responsible for preparing the Director's Report and the financial statements in accordance with applicable laws and regulations.

Company law requires the directors to prepare financial statements giving a true and fair view of the state- of- affairs of the company and the net income or expenditure of SERVE for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with FRS 102: the Financial Reporting Standard applicable to the UK and Republic of Ireland ('relevant financial reporting framework').

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

- Select suitable accounting policies for the company financial statements and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Observe the methods and principles in the Charities SORP.
- State whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and

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DIRECTOR'S REPORT FOR THE YEAR ENDED 31ST JANUARY 2024

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company.

Risk Management

The directors have responsibility for and are aware of the risks associated with the operating activities of SERVE. They are confident that adequate systems of internal control are in place and that these controls provide assurance against such risks.

The board updated SERVE's the risk register in December 2023.

Transparency and Accountability

The Directors of SERVE In Solidarity Ireland, in the North of Ireland, are satisfied, that there are no incidences of fraud or gross financial management among its key partners. The Directors in the Republic of Ireland reported similarly for the year ending January 31st, 2024. SERVE's partners are externally audited by registered in-country auditors; audit reports and management letters are examined by SERVE's management and board members in line with our financial policy. It is the current opinion of our partner's independent auditors that their respective financial statements give a true and fair view of the state-of- affairs of each partner. SERVE also completes a number, of annual financial monitoring visits to international partners. SERVE also reviews partner's financial policy and procedures and holds independent discussions with partner's financial managers as part of routine monitoring and evaluation processes. Review of partners other donor's reports and audits provide further security regarding financial management procedures.

Networks and Consortia

SERVE is committed to a strategic alliance with Young Africa International. Strategic partnership with international partners and organisations is seen as a key vehicle for SERVE's macro level engagement and international advocacy. SERVE NI benefits from SERVE's membership and partnership with Comhlamh and Dochas and IDEA.

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DIRECTOR'S REPORT FOR THE YEAR ENDED 31ST JANUARY 2024

2. OBJECTIVES OF THE CHARITY

SERVE is a development and volunteering organisation committed to tackling poverty in the developing world. Inspired by the belief that 'Solidarity in Action' can improve the lives of the most vulnerable, SERVE works in partnership with local communities and organisations. Our work is rooted in strategic cooperation with Irish communities at home and abroad. Since inception, SERVE has supported initiatives in Southern Africa, Southeast Asia and South America. Our development programmes have a strong focus on helping young people gain employment or start and develop their businesses, offering high-quality and holistic vocational and educational learning opportunities.

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

SERVE'S Values:

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

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DIRECTOR'S REPORT FOR THE YEAR ENDED 31ST JANUARY 2024

3. REVIEW OF THE ACTIVITIES OF THE CHARITY

The Directors set six main objectives for 2023:

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

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

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

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

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

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THE DIRECTORS' REPORT CONTINUED FOR THE YEAR ENDED 31ST JANUARY 2024

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

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

The following development outcomes were achieved:

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

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

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THE DIRECTORS' REPORT CONTINUED FOR THE YEAR ENDED 31ST JANUARY 2024

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

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

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

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

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

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

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THE DIRECTORS' REPORT CONTINUED

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

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

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

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

Objective 4: To prioritize strategy towards achieving sustainability.

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

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

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THE DIRECTORS' REPORT CONTINUED

Objective 5: To proactively engage the SERVE alumni in celebrating the SERVE 20th anniversary.

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

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

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

4. OPERATIONAL SUMMARY

Development Programme

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

Volunteer Programme

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

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THE DIRECTORS' REPORT CONTINUED

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

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

Global Citizenship Education

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

During 2023 the SERVE Think Global Act Local was again successfully rolled out engaging forty-six young adults in a programme delivered principally at the SERVE campus in Scala, Cork, with some modules delivered through digital platforms.

Fair Trade

Flip Flop Friday (FFF) in Belfast raised £2,660 during 2024.

Fundraising

The directors will continue during 2024 to apply strategies that generate new fundraising income streams.

5. FINANCIAL REVIEW

Income and Expenditure

The results of the year are set out in the audited statement of financial activities of the organisation on page 22 which shows a surplus for the year amounting to £5,419 (2023 £24,366).

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

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

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THE DIRECTORS' REPORT CONTINUED

Reserves Policy

Unrestricted Income is treated as income apart from restricted income. It is income where the donor has not designated the income for a specific purpose. It is used by SERVE in the furtherance of its work and objectives. Such funds may be held to finance working capital or may be used at the discretion of the organisation for specified purposes that are within the aims of the organisation. The board appraising the administrative and operational costs of the organisation, allocates income from unrestricted income to cover these costs and may allocate also to programme costs and carefully reviews the amount required to be held for emergencies and to cover running costs.

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

SERVE is committed to maintaining at a minimum £15,000 in unrestricted reserves in the North of Ireland. The minimum reserve will be increased proportionally if running costs increase. Amounts over and beyond the minimum amount will be carefully stewarded in the interests of the organisation and the beneficiaries we serve. Reserves will, at all times, be maintained in accordance with charity regulations and best practice. The unrestricted reserves of £98,606 (2022 £84,580) on 31st January 2024 represents a 16% increase on the previous year. The combined reserves of SERVE between the North of Ireland and the South of Ireland are the equivalent of approximately 15 months (2022 17 months) of the running costs of the organisation.

6. EVENTS SINCE THE YEAR END

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

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DIRECTOR'S REPORT

7. PLANS FOR FUTURE PERIODS

Future Developments

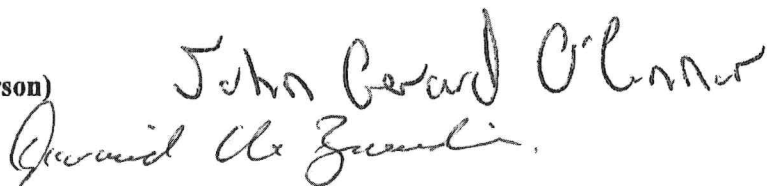
Securing and retaining reliable sources of funding remains the key challenge for SERVE over the next number of years. SERVE In Solidarity Ireland Programme Plan for 2024 is based on five key objectives:

1. To successfully implement Year 1 of the 3 Year Irish Aid funded 'Skills for Youth Resilience Programme' 2024-2026.
2. To successfully implement Year 2 of the EU D-VETYA funded project focused on delivering Digital VET opportunities for disadvantaged young people across southern and eastern Africa.
3. To empower and enable Young People at home and overseas to understand their rights and to critically engage with Global Development Issues.
4. To prioritize sustainability at all levels of SERVE.
5. To strengthen SERVE's effectiveness, accountability and Youth-Focus ensuring the necessary skills, capabilities and quality programmes to deliver its strategy.

On behalf of the Board

John Gerard O'Connor (Chairperson)

Diarmaid Ua Bruadair

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

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FINANCIAL STATEMENTS
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STATEMENT OF DIRECTORS RESPONSIBILITIES

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the directors to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31st January 2024. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board:


GERARD O'CONNOR
DIRECTOR

12th February 2025

DATE

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

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

Opinion

We have audited the financial statements of Serve in Solidarity Ireland (the 'charity') for the year ended 31 January 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC'S Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

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

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

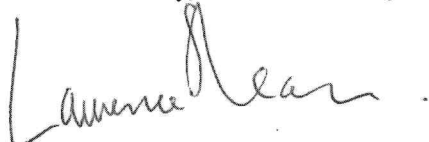
In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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



LAWRENCE SHEARER F.C.A., Senior Statutory Auditor
FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor
O'HARA SHEARER
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS
547 Falls Road
Belfast
BT11 9AB

Dated: 12th February 2025

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

STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Going Concern

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

Income Recognition

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest Receivable

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

Resources Expended

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Fixed Assets

All tangible fixed assets are recorded at cost.

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

STATEMENT OF ACCOUNTING POLICIES (Continued)

Depreciation

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Office equipment	20% residual value
Computer equipment	25% residual value
Motor vehicles	25% residual value

Repairs and Renewals

All repairs and renewals are written off as incurred

Pension Costs

The charity does not currently operate a pension scheme.

Debtors and Prepayments

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

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

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

Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

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

STATEMENT OF ACCOUNTING POLICIES (Continued)

Fund Accounting

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Reserves Policy

Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

The Directors consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use and to cover six months unrestricted expenditure.

SERVE IN SOLIDARITY IRELAND
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JANUARY 2024

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

The Statement of Financial Activities includes all gains and losses in the year and therefore a
Statement of Total Recognised Gains and Losses has not been prepared

All of the above amounts relate to continuing activities

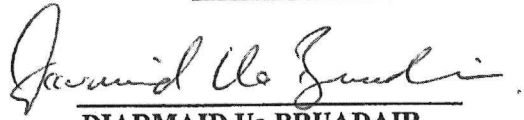
The accompanying accounting policies and the notes form part of these financial statements

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

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

APPROVED BY THE DIRECTORS :


GERARD O'CONNOR
DIRECTOR


DIARMAID Ua BRUADAIR
DIRECTOR

DATE 12th February 2025

DATE 12th February 2025

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

SERVE IN SOLIDARITY IRELAND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST JANUARY 2024

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

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

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

1. DONATIONS AND LEGACIES

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

2. INCOME FROM INVESTMENTS

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

3. EXPENDITURE ON RAISING FUNDS

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

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Development projects	-	-	-	-	-	-
Development and Volunteering programmes - administration costs	-	-	-	-	-	-
Belfast Street Outreach Programme	-	-	-	-	-	-
Programme for overseas volunteer expenses	-	-	-	-	-	-
South Africa-Tsholefelo youth skills development - salary costs	-	-	-	-	-	-
South Africa-Tsholefelo youth skills development - support costs	-	5,294	5,294	-	-	-
Zambia-St Bakita's youth development - salary costs	-	-	-	-	-	-
Zambia-St Bakita's youth development - support costs	-	-	-	-	-	-
Democratic Republic of Congo - Health Infrastructure	-	-	-	-	-	-
India - development projects	-	3,293	3,293	-	-	-
India - Association of People with Disabilities	-	-	-	-	-	-
Philippines - Capacity Building Programme	-	20,000	20,000	-	-	-
Zimbabwe - Young Africa Youth Skills Training	-	-	-	-	-	-
Mozambique- cyclone emergency response	-	-	-	-	-	-
Mozambique- capital equipment programme	-	-	-	-	-	-
Immersion Programme -support costs	-	-	-	-	-	-
(Profit)/loss on disposal of tangible fixed assets	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Governance costs						
Membership, training and affiliation fees	198	-	198	490	-	490
IT and computer costs	-	-	-	50	-	50
Audit fees	1,080	-	1,080	1,020	-	1,020
Bank fees	64	20	84	46	-	46
	1,342	28,607	29,949	1,606	-	1,606

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

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

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

Trustees' remuneration and benefits

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

Trustees' Expenses

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

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

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

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

8. TANGIBLE FIXED ASSETS

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

9. FUND BALANCES

	Opening Balance £	Income £	Expenditure £	Transfer Between Funds £	Closing Balance 2024 £	Closing Balance 2023 £
Unrestricted funds	84,580	15,368	(1,342)	-	98,606	84,580
Restricted funds:						
Solidarity Fund	40,989	-	-	-	40,989	40,989
Thailand Project	6,917	-	-	-	6,917	6,917
Brazil Project	1,022	-	-	-	1,022	1,022
Phillipines Appeal	18,088	20,000	(20,020)	-	18,068	18,088
India Project	12,131	-	(3,293)	-	8,838	12,131
Beira Project	981	-	-	-	981	981
Congo Project	-	-	-	-	-	-
South Africa Appeal	20,925	-	(5,294)	-	15,631	20,925
Tibiga Project	(7)	-	-	-	(7)	(7)
Zambia Project	9,579	-	-	-	9,579	9,579
Zimbabwe Project	1,505	-	-	-	1,505	1,505
Ukraine Project	20,000	-	-	-	20,000	20,000
Haiti project	9,166	-	-	-	9,166	9,166
	141,296	20,000	(28,607)	-	132,689	141,296

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

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

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

12. LEGAL STATUS

Serve in Solidarity Ireland is a Company Limited by Guarantee. Each member has agreed to contribute £1 in the event of a compulsory winding up.

Serve in Solidarity Ireland is registered with The Charity Commission for Northern Ireland, Charity Number 100037. Date of registration 28th April 2014.

Serve in Solidarity Ireland is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

