

Charity registration number NIC100556

**NIPSA GLOBAL SOLIDARITY AND DEVELOPING WORLD FUND  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

# NIPSA GLOBAL SOLIDARITY AND DEVELOPING WORLD FUND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Management Committee</b>	I Boersma S Antal L Collins R O'Sandair J Scott E Dawson M Loughran T Creaney W Brooks S Conlon	(Appointed 1 June 2023) (Appointed 1 June 2023) (Appointed 1 June 2023) (Appointed 1 June 2023) (Appointed 1 June 2023) (Appointed 1 June 2023)
<b>Charity number</b>	NIC100556	
<b>Principal address</b>	54 Wellington Park Belfast Northern Ireland BT9 6DP	
<b>Independent examiner</b>	GMcG Lisburn Century House 40 Crescent Business Park Lisburn BT28 2GN	
<b>Bankers</b>	Unity Trust Bank 4 Brindley Place Birmingham B1 2JB	

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# NIPSA GLOBAL SOLIDARITY AND DEVELOPING WORLD FUND

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# **NIPSA GLOBAL SOLIDARITY AND DEVELOPING WORLD FUND**

## **MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

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The management committee present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act (Northern Ireland) 2008 and "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).

### **Objectives and activities**

The charity is established to prevent or relieve poverty, sickness, disease or human suffering and to promote human rights throughout the world.

The main project during the year in furtherance of the Charity's objectives were:

- A project with the Centre for Global Education - Project Nour: Educating Palestinian and Syrian Refugees in Beirut, Lebanon.

The management committee have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

#### **Centre for Global Education - Project Nour: Educating Palestinian and Syrian Refugees in Beirut, Lebanon**

**Project Partners:** Centre for Global Education (Belfast) and the Women's Program Association (Lebanon).

**Grant received:** £11,500.00 on 19 January 2023 (Year 2 of 2).

**Project Delivery Dates:** 01 March – 31 August 2023.

#### **Project Aim:**

- To provide educational and psycho-social support services to 100 Palestinian and Syrian refugee children aged 6-14 years in Mar Elias refugee camp, Beirut, Lebanon.

#### **Project Objectives:**

To provide 100 Palestinian and Syrian refugee children, aged 6 to 14, with:

- Psychosocial care to help address mental health problems among the child participants caused by the severe social and economic problems in the camp.
- Formal education knowledge and skills, particularly in literacy and numeracy.
- Life skills that build their self-confidence and enable them to deal with the pressures and demands of life in the camp.
- Two field trips outside the camp to leisure facilities to escape the often stressful living environment in Mar Elias.
- A safe and structured play environment inside the camp which supports formal sector learning, cultural events, arts and crafts, and fun.
- A snack every day for the duration of the programme.

**Project Location:** The project was delivered in Mar Elias Refugee, Beirut, Lebanon.

# **NIPSA GLOBAL SOLIDARITY AND DEVELOPING WORLD FUND**

## **MANAGEMENT COMMITTEE'S REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### **Project Delivery**

The project was delivered over a period of six months (March to August 2023) to 100 Palestinian and Syrian children aged 6-14 years. The children were divided into four groups of 25 and attended the Women's Program Association from Monday - Friday, 8.30am to 12.30pm. Each group was facilitated by a trained member of the WPA team with the necessary skills and experience to deliver education activities and psycho-social support. The children received training in key areas of the curriculum: Mathematics, English, Arabic, literacy, numeracy and arts and crafts. Each child received a snack every day and was taken on two field trips outside the camp to leisure facilities where they could play and have fun.

### **Project Outcomes**

#### **Formal Education**

The children received classes every day from 8.30am – 12.30pm that covered key areas of the schools' curriculum including Arabic, English, Mathematics and Life Skills. The children attended English, Arabic, and Maths classes that were specifically tailored to their needs and designed to make learning engaging and fun. The English classes introduced them to the basics of the English including vocabulary, grammar, and conversational skills. Through interactive activities, games, and storytelling, the children developed their language abilities while also gaining an appreciation for different cultures and ways of communication. In the Arabic classes, the children explored their native language in depth. They learned to read and write Arabic, delving into its rich history and literature. This not only strengthened their language skills but also fostered a sense of cultural identity. Mathematics classes were a space for the children to discover numbers and problem-solving. Through hands-on activities and creative exercises, they grasped fundamental mathematical concepts, improving their analytical skills and critical thinking. These classes aimed to make mathematics less intimidating and more enjoyable, instilling a love for numbers and logic.

#### **Arts and Crafts**

All of the children had the opportunity to participate in classes focused on arts and crafts, including drawing, wall murals and paper crafts. Artistic expression was encouraged that allowed children to unleash their self-expression, imagination, creativity and develop their fine motor skills. The classes also observed international days such as Refugee Day on 20 June in which they produced art and had discussions on the life of a refugee. The paper crafts often complemented the core curriculum subjects (literacy and numeracy) and resulted in colourful wall murals.

#### **Day Trips**

Project Nour provided two day trips over the duration of the project for the 100 children. They were taken to Playtown, a leisure facility for children where they could have fun in a safe environment as well as get creative and build friendships. This outing was met with enthusiastic participation, fostering not only enjoyment but also aiding in the development of social skills. For the second trip, the children were taken to Al-Awali river to cultivate a sense of adventure and appreciation for the outdoors, promoting teamwork and unity. The outing facilitated a deeper connection with nature, camaraderie with peers, and instilled valuable life lessons on cooperation and environmental conservation.

#### **Cultural Activities**

The children had the opportunity to participate in cultural activities including traditional dance which is a central element of Palestinian and Syrian life. Dabka is traditional Palestinian song and dance that young people learn from an early age. The project marked special occasions such as Mother's Day, Eid Al-Adha, and International Dance Day, fostering a sense of cultural heritage, community, and inclusivity.

### **Evaluation**

In May 2023, CGE Director, Stephen McCloskey, visited Mar Elias to meet the project staff including: May Khashan (Project Co-ordinator); Imad Alawneh (Mathematics teacher); Siham Zammar (Life skills teacher); Aline Howejeh (Arabic teacher); Salwa al-Haj Hassan (Life skills teacher) and Maya Moussa (English teacher). He also visited the Women's Program Association head office and met with Leila Kaissa (Director) to discuss and plan the programme in 2024.

### **Next Steps**

The Centre for Global Education received a two-year grant of £23,000 (£11,500 per annum) from NIPSA's Developing World Fund to continue the programme in Lebanon. Year one of the programme will be delivered from 1 May to 31 October 2024.

# NIPSA GLOBAL SOLIDARITY AND DEVELOPING WORLD FUND

## MANAGEMENT COMMITTEE'S REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The Management Committee has complied with its duty to have due regard to the Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

#### Financial review

The charity returned net incoming resources for the year of £7,322 (2022 - £2,325 net outgoing resources), resulting in unrestricted funds of £23,243 (2022 - £15,921). The management committee is satisfied with the financial result for the year and with the level of reserves at the year end.

#### Structure, governance and management

The charity is governed by its constitution.

The management committee who served during the year and up to the date of signature of the financial statements were:

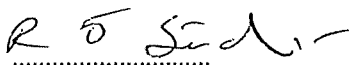
D Crilly	(Retired 1 June 2023)
I Boersma	
R Clifford	(Retired 1 June 2023)
S Antal	
S Bell	(Retired 1 June 2023)
L Collins	
R O'Sandair	
B O'Reilly	(Retired 1 June 2023)
A Trainor	(Retired 1 June 2023)
J Scott	(Appointed 1 June 2023)
E Dawson	(Appointed 1 June 2023)
M Loughran	(Appointed 1 June 2023)
T Creaney	(Appointed 1 June 2023)
W Brooks	(Appointed 1 June 2023)
S Conlon	(Appointed 1 June 2023)

Members of the management committee are appointed as required and in accordance with the constitution. Up to six members are elected at the annual NIPSA delegate conference and up to four members are appointed from members of the General Council of Northern Ireland Public Service Alliance.

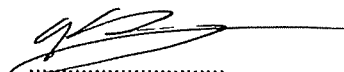
#### Responsibilities of the Management Committee

Members of the management committee are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable legislation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The management committee's report was approved by the Management Committee and signed on their behalf by:



R O'Sandair  
(Chairperson)



I Boersma  
(Vice-Chairperson)

Date: 28/2/24

## **NIPSA GLOBAL SOLIDARITY AND DEVELOPING WORLD FUND**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE MANAGEMENT COMMITTEE OF NIPSA GLOBAL SOLIDARITY AND DEVELOPING WORLD FUND**

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We report to the management committee on our examination of the financial statements of NIPSA Global Solidarity and Developing World Fund (the charity) for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the management committee of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

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

We have examined your charity accounts as required under section 65 of the Charities Act and our 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as committee members concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us 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 section 396 of the Companies Act 2006 and with the methods and principles of the 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
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

**NIPSA GLOBAL SOLIDARITY AND DEVELOPING WORLD FUND**

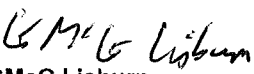
**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

**TO THE MANAGEMENT COMMITTEE OF NIPSA GLOBAL SOLIDARITY AND DEVELOPING  
WORLD FUND**

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**Independent examiner's statement**

We have completed our 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, we have found no matters that require drawing to your attention.

  
GMcG Lisburn

Century House  
40 Crescent Business Park  
Lisburn  
BT28 2GN

Dated: 28.08.24

# NIPSA GLOBAL SOLIDARITY AND DEVELOPING WORLD FUND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

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		Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b><u>Income from:</u></b>	Notes		
Donations and legacies	2	18,822	19,375
<b><u>Expenditure on:</u></b>			
Charitable activities	3	11,500	21,700
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		7,322	(2,325)
Fund balances at 1 January 2023		15,921	18,246
<b>Fund balances at 31 December 2023</b>		<u>23,243</u>	<u>15,921</u>

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

All income and expenditure derive from continuing activities.


**NIPSA GLOBAL SOLIDARITY AND DEVELOPING WORLD FUND**

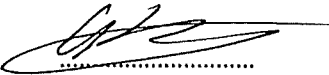
**BALANCE SHEET**

**AS AT 31 DECEMBER 2023**

Notes	2023		2022	
	£	£	£	£
<b>Current assets</b>				
Debtors	1		1	
Cash at bank and in hand	23,242		15,920	
	<u>23,243</u>		<u>15,921</u>	
Net current assets		<u>23,243</u>		<u>15,921</u>
<b>Income funds</b>				
Unrestricted funds		<u>23,243</u>		<u>15,921</u>
		<u>23,243</u>		<u>15,921</u>

The financial statements were approved by the Management Committee on 28.8.24 and are signed on their behalf by:

  
 R O'Sandair  
 Chairperson

  
 I Boersma  
 Vice-Chairperson

# NIPSA GLOBAL SOLIDARITY AND DEVELOPING WORLD FUND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

#### Charity information

NIPSA Global Solidarity and Developing World Fund is a unincorporated charity registered with the Charity Commission in Northern Ireland. The principal address is 54 Wellington Place, Belfast, BT9 6DP.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the management committee in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# NIPSA GLOBAL SOLIDARITY AND DEVELOPING WORLD FUND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies (Continued)

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# NIPSA GLOBAL SOLIDARITY AND DEVELOPING WORLD FUND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	18,822	19,375
<b>Donations and gifts</b>		
GAYE	10,173	11,464
NICVA (gift aid)	185	239
NIPSA General Council	7,500	7,500
Charitable Trust	62	52
Sundry donation	320	120
Conference raffle	582	-
	<u>18,822</u>	<u>19,375</u>

### 3 Charitable activities

	Charitable activities	Charitable activities
	2023	2022
	£	£
Centre for Global Education	11,500	11,500
Tools for Solidarity	-	10,200
	<u>11,500</u>	<u>21,700</u>
	<u>11,500</u>	<u>21,700</u>

### 4 Description of charitable activities

#### Charitable activities

The provision of grants to organisations for projects which will prevent or relieve poverty, sickness, disease or human suffering and to promote human rights throughout the world.

### 5 Management Committee

None of the management committee (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 6 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.