

Company Registration Number: NI1031737
Charity Number: 103004

Interserve Ireland

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 30 April 2025

Interserve Ireland
(A company limited by guarantee, not having a share capital)
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TRUSTEES' AND OTHER INFORMATION

Trustees	Kevin Ashman (Resigned 13 September 2025) Dr Christine Boardman Keiko Butterworth Alan Butler Emmanuel Gill Simon Hocking (Appointed 19 May 2025) Rev Jane Howitt Malcolm Kemp Pastor Jude Olisa (Resigned 2 November 2024) Rev John Smuts
Company Secretary	Philip Lewis (Appointed 4 August 2025) Iain Dougall (Appointed 1 March 2025, Resigned 4 August 2025) Christopher Binder (Resigned 1 March 2025)
Charity Number in Northern Ireland	103004
Company Registration Number	NI1031737
Registered Office	Garvey Studios 14 Longstone Street Lisburn Co. Antrim BT28 1TP Northern Ireland
Independent Examiner	McCleary & Company Ltd Garvey Studios 14 Longstone Street Lisburn Antrim BT28 1TP

Interserve Ireland

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 30 April 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 30 April 2025.

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2025. The trustees have adopted the provisions of 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 2015).

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 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 recommendations where relevant in these financial statements.

Principal Activity

At Interserve Ireland we are committed to the principal activity of our company, which is seeking to see lives and communities transformed through encounter with Jesus Christ, via wholistic ministry and service. This is in partnership with the Global church, with our geographical focus on the neediest people of Asia and the Arab World. We work with and are supported by other stakeholders including the amalgamation of activities with Interserve Great Britain and Ireland.

Mission, Objectives and Strategy

Mission Statement

PRINCIPAL ACTIVITY

At Interserve Ireland we are committed to the principal activity of our company, which is seeking to see lives and communities transformed through encounter with Jesus Christ, via wholistic ministry and service. This is in partnership with the Global church, with our geographical focus on the neediest people of Asia and the Arab World. We work with and are supported by other stakeholders including the amalgamation of activities with Interserve Great Britain and Ireland.

REVIEW OF ACTIVITY AND FUTURE DEVELOPMENT

We have continued to build long term links with Interserve Great Britain and Ireland following the amalgamation of activities with Interserve Great Britain and Ireland on 1 May 2017.

We also appreciate the faithful support of the churches and individual donors and trusts.

From the consolidated position with Interserve Great Britain and Ireland, Interserve Ireland, continues to be able to meet the planned operating targets and have been able to build on past successes to ensure it has a sustainable future working with Interserve Great Britain and Ireland.

Objectives

Interserve Ireland in conjunction with the amalgamated organisation of Interserve Great Britain and Ireland is a religious charitable society tracing its origin to work begun in 1852 in India and developed under various different titles since that time. The charity works in fellowship with other Interserve entities around the world (although is legally independent from them).

Our vision:

To see lives and communities transformed through encounter with Jesus Christ.

Our purpose:

To make Jesus Christ known among the peoples of Asia and the Arab World.

How we work:

Interserve is 'evangelical' in its understanding and practice of the Bible's teaching. It works for, with and through the local church in around 40 countries across Asia and the Arab world, as well as among these peoples living in 'diaspora' in Great Britain & Ireland. Interserve works 'wholistically', or in an integrated way, serving the whole person – i.e. body, mind and spirit, within a social context.

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We do this through:

- A. recruiting Christians in our focus area for service.
- B. serving local churches through training how to reach out to those from other cultures and faiths in appropriate and respectful ways.
- C. contributing to social cohesion and the common good in multi-religious societies.

Rather than running our own projects, Interserve workers are often placed into projects led by other charities, local churches and other institutions set up to meet the common good and in line with our charitable objects. In many cases, Interserve workers do not obtain a salary from other charities and organisations and are provided with living allowances and ministry expenses by Interserve.

In setting long-term strategies, reviewing annual priorities and regularly discussing the impact that the activities of the charity are having, the Trustees have regard to the Charity Commission's general guidance on public benefit and our charitable objects.

Strategy

What we did in 2024/25: Activities, Achievements and Performance

At the end of 2024/25 34 long-term workers (serving more than two years) were engaged in overseas work, either in situ or remotely from the UK. Between them, they were engaged in activities such as:

- Community support
 - ethical business (providing local employment and modelling an approach to business with a high moral standard)
 - medical services
 - educational services
 - community projects
- Church support and development
 - Supporting local churches, including how they serve the marginalised in their local communities.
 - 'theological education by extension' (TEE)

Within the UK, at the end of 2024/25, 55 workers and 25 associate members were engaged in activities such as:

- educational services including homework clubs and English teaching courses
- life-skill groups and support for migrants (transient and resident)
- cultural awareness courses and seminars
- prayer initiatives
- practical engagement with asylum seekers
- training and resourcing local British churches as they help refugees settle and integrate
- facilitating the set-up and running of wellbeing initiatives
- walking alongside others in their faith journeys and providing mentoring.

We continued to enjoy the participation of Interserve Partners from overseas in our national team in 2024, with four coming from India and two from Brazil.

Our National Office support staff continued to provide:

- a quality care and support facility appropriate to the needs of those serving overseas and in Great Britain & Ireland.
- an efficient, effective, and financially sustainable administrative function.
- Support for workers coming from other parts of the international Fellowship to join our team in the UK.

As well as placement of workers overseas and within the UK to meet our objectives, we also continued to engage churches and individual supporters through ongoing communications designed to inform, stimulate thought and equip people. These included:

- Publication and distribution of "Go" Magazine – sent to around 6000 recipients in 2024/25.
- Content creation and engagement through multiple social media channels.
- Production and distribution of booklets to stimulate prayer. While Interserve takes the lead in these projects, these are created in close collaboration with a number of other charities and promoted widely. Launch of the 2nd edition of our course Friendship First, a resource for equipping individuals and churches to reach out effectively in a cross-cultural context.

The Board of Trustees have decided to continue the strategic direction set in our last full-scale strategy review in 2021. These are summarised by the three strategic intents: growing diversity, growing responsiveness and growing community. The Board continue to believe that these strategic intents are highly relevant. Our staff and volunteer communities continue to grow in cultural and ethnic diversity and we are starting to see more engagement of those under the age of 35.

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for the financial year ended 30 April 2025

Structure, Governance and Management

Structure

PUBLIC BENEFIT & DETRIMENT

A key Trustee duty (section 17 of the Charities Act 2011) is to have due regard for the 'public benefit' from our work. As we review our performance the following indicators demonstrate – what we understand to be – the 'public benefit' of our activities.

These include:

- i) participation in the national UK conversation on migration and world faiths
- ii) a contribution to 'social cohesion' and 'community integration'
- iii) support to vulnerable Christian communities in hostile contexts
- iv) equipping people for life and Christian witness in multi-cultural societies
- v) encouraging people who exercise their right to freedom of religious choice
- vi) the benefit we believe is contained in the life and teaching of Jesus Christ.

Our primary beneficiaries are local churches overseas and in the UK.

GRANT MAKING POLICY

One of the uses for the Interserve Great Britain and Ireland Strategic Reserve Fund is making grants. It is anticipated that applications will be received through Partners, Directors and the wider International Interserve fellowship. Grants will normally be awarded to organisations whose ethos is compatible with that of Interserve Great Britain and Ireland towards activities which fall within Interserve Great Britain and Ireland's National Priorities. The final decision on the eligibility of any application rests with the Directors. No grants were made in 2024/25 from the Strategic Reserve fund.

Governance

RESERVES POLICY

Interserve Ireland, in the context of Interserve Great Britain and Ireland, keeps reserves and can spend them in order to meet a range of issues including:

- emergencies both in the UK and overseas including repatriation costs for Partners in some countries where political and religious stability is currently unpredictable.
- budgeted short to medium term projects that fall over more than one financial year, including for example upgrading the financial system
- variations in general income and legacy income that are either predicted or, by nature, not predictable;
- restricted funds allocated by donors and shown separately in the accounts which are set aside for these specified purposes and normally relate to Partners; and
- designated funds for specific Partners.
- 12 to 20 weeks of salaries and costs to allow for compliance of employment law and current regulations

Interserve Great Britain and Ireland's Reserves Policy involves:

- (a) Excluding those elements of the charity's total funds that constitute endowment or other restricted funds set aside for specified purposes, that are designated towards the support of specific partners, that are invested in fixed assets not practically realisable in the near term (e.g. buildings Interserve uses itself) and that have already been committed to existing programmes or to meet expected general fund deficits over the next three years;
- (b) Determining how much of the balance should be retained in reserve to meet plausible potential adverse experience including costs that the charity would be subject to if some unforeseen event caused it to close or to need to merge with another charity. The charity does this bearing in mind Charity Commission guidance on what are reasonable reserves to set aside for these purposes; and
- (c) Determining the best way to spend the remaining balance in furtherance of its strategic objectives.

At 30 April 2025, Interserve Ireland's total charity funds amounted to £151,280 but of these funds, £8,550 were in restricted funds set aside for specified purposes. Of the balance, Interserve Ireland considers it reasonable to hold these reserves in the context of Interserve Great Britain and Ireland. The Trustees are currently exploring the best way to spend this in Ireland.

Interserve's Reserves Policy is reviewed annually by the Finance and Risk Management Group (FRMG, a sub-committee of the Board), bearing in mind current known risks which are regularly assessed by this Group. It was most recently reviewed by this Group in May 2025 and agreed by the Board in June 2025.

PLANS FOR THE FUTURE

In the context of Interserve Great Britain and Ireland the objective for the future for Interserve Ireland are:

We will continue to seek ways to strengthen our dialogue with ethnically, culturally and socially diverse churches, particularly those with many people from an Asian background given the focus of the charity, and those from black majority churches given their rapid growth in the UK over the past few decades.

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for the financial year ended 30 April 2025

We are also increasing our efforts to engage people under 30 in the aims and objectives of the charity, including through recruitment of someone to improve digital awareness raising and engagement.

Fundraising is another area we are seeking to strengthen, growing our capacity to engage with larger-scale donors and trusts.

PRINCIPAL RISKS AND UNCERTAINTIES

Interserve Ireland via Interserve Great Britain and Ireland has had a risk assessment and action policy in place for a number of years.

All significant activities undertaken are subject to a risk review as part of an ongoing management process using a robust Risk Register. The trustees and management team review these risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Major risks are identified by the management team in collaboration with a Finance and Risk Management Group (FRMG) which maintains the Risk Register; scrutinised and approved by the Board.

We believe that our greatest strategic risk going forward is the failure to recruit and retain long-term workers to carry out the activities of the charity. Underlying factors that increase the likelihood of this risk include a challenging fundraising environment and less importance placed on cross-cultural ministry and service by some churches. For those who want to serve overseas, some governments are less willing to grant visas to overseas workers. Steps to mitigate this risk include broadening our engagement efforts, more flexible processes for matching workers with opportunities and promoting opportunities in the UK as well as overseas. A commitment to providing good care to existing workers helps to maximise retention.

As a charity, Interserve is dependent on the donations of individuals, churches, and charitable trusts. There is a risk of decline in income which will impact both the short-term operations and the long-term viability of the organisation. To mitigate this risk our fundraising team seeks to maintain a diverse range of funding streams that include regular and one-off donations, legacy income and income-generating activities. Management accounts are scrutinized monthly by the management team and quarterly by the Finance and Risk Management Group and a cash reserves policy is followed. Other operational risks in areas such as safeguarding, and data protection are minimized through maintaining up to date policies and processes and comprehensive training of staff and volunteers.

Political instability or insecurity in countries where personnel are located is an ongoing reality. Interserve International has robust systems and processes in place to ensure rapid and appropriate responses when needed. We also actively monitor laws and regulations related to financial sanctions in order to ensure compliance whilst seeking to work in some of the neediest parts of the world.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Interserve Ireland is a company limited by guarantee and a charity registered in Northern Ireland. It is governed by Articles of Association.

Recruitment and appointment of directors

New Directors are appointed at the discretion of the Board which is also referred to within the charity as the Council. Care is taken to ensure an appropriate skill mix within the Council. There is no fixed term for directorship. New Directors take part in an induction programme which aims to familiarise them with the charity's values, aims and objectives together with its day-to-day operations, in addition to clarifying their statutory responsibilities as Directors of a company limited by guarantee and Directors of a charity.

Organisational structure

The Directors are responsible for the overall direction of the charity and serve voluntarily. The Directors meet at least quarterly throughout the year and are supported by a Finance Risk Management Group. The home staff team of thirteen full time staff and nine part time, led by the National Director, are responsible for the ongoing operation of the charity, fulfilling the strategy set by the Directors.

Risk management

The directors assess the major risks to which the charity is exposed on an ongoing basis and have established procedures to mitigate those that are identified as a result of these reviews.

Conclusion

Finally, we would like to take this opportunity to express our thanks to the wider family of Interserve Great Britain and Ireland. In a time of change, the importance of established supporter partnerships formed over a number of years, are vital, in order to bring continuity to our activities, so that we can face the growing challenges of being involved in cross

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for the financial year ended 30 April 2025

cultural global integral mission.

Financial Review

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of £158,273 (2024 - £157,205) and liabilities of £6,993 (2024 - £5,776). The net assets of the charity have decreased by £(149).

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Kevin Ashman
Dr Christine Boardman
Keiko Butterworth
Alan Butler
Emmanuel Gill
Simon Hocking (Appointed 19 May 2025)
Rev Jane Howitt
Malcolm Kemp
Pastor Jude Olisa (Resigned 2 November 2024)
Rev John Smuts

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretaries who served during the financial year were:


Philip Lewis (Appointed 4 August 2025)
Iain Dougall (Appointed 1 March 2025, Resigned 4 August 2025)
Christopher Binder (Resigned 1 March 2025)

Compliance with Sector-Wide Legislation and Standards

- The Companies Act 2006
- The Charities SORP (FRS 102)

Finally, we would like to take this opportunity to express our thanks to the wider family of Interserve Great Britain and Ireland. In a time of change, the importance of established supporter partnerships formed over a number of years, are vital, in order to bring continuity to our activities, so that we can face the growing challenges of being involved in cross cultural global integral mission.

Approved by the Board of Trustees on 5 December 2025 and signed on its behalf by:



Rev Jane Howitt
Trustee

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 30 April 2025

The trustees, who are also directors of Interserve Ireland for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees 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 these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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

Approved by the Board of Trustees on 5 December 2025 and signed on its behalf by:



Rev Jane Howitt
Trustee

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INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF INTERSERVE IRELAND

I have examined the financial statements of the charity for the financial year ended 30 April 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this 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 members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by 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 my attention.

Basis of independent examiner's report

I have examined your charity financial statements 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Elizabeth Chambers FCA
MCCLEARY & COMPANY LTD
Garvey Studios
14 Longstone Street
Lisburn
Antrim
BT28 1TP

Date: 3 November 2025

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STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 30 April 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	776	-	776	323	-	323
Investments	3.2	373	-	373	369	-	369
Total income		1,149	-	1,149	692	-	692
Expenditure							
Charitable activities	4.1	1,298	-	1,298	1,480	-	1,480
Net income/(expenditure)		(149)	-	(149)	(788)	-	(788)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(149)	-	(149)	(788)	-	(788)
Reconciliation of funds:							
Total funds beginning of the year	10	142,879	8,550	151,429	143,667	8,550	152,217
Total funds at the end of the year		142,730	8,550	151,280	142,879	8,550	151,429

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

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BALANCE SHEET

as at 30 April 2025

	Notes	2025 £	2024 £
Current Assets			
Cash at bank and in hand		158,273	157,205
Creditors: Amounts falling due within one year	8	(6,993)	(5,776)
Net Current Assets		151,280	151,429
Total Assets less Current Liabilities		151,280	151,429
Funds			
Restricted trust funds		8,550	8,550
General fund (unrestricted)		142,730	142,879
Total funds	10	151,280	151,429

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 30 April 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 5 December 2025 and signed on its behalf by



Rev Jane Howitt
Trustee

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. GENERAL INFORMATION

Interserve Ireland is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is Garvey Studios 14 Longstone Street, Lisburn, Co. Antrim, BT28 1TP, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

3. INCOME					
3.1 DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
Donations and legacies		<u>776</u>	<u>-</u>	<u>776</u>	<u>323</u>
3.2 INVESTMENTS		Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
Investments		<u>373</u>	<u>-</u>	<u>373</u>	<u>369</u>
4. EXPENDITURE					
4.1 CHARITABLE ACTIVITIES		Direct Costs	Other Costs	Support Costs	2025
		£	£	£	£
Expenditure on charitable activities		<u>-</u>	<u>-</u>	<u>1,298</u>	<u>1,298</u>
4.2 SUPPORT COSTS				Charitable Activities	2025
				£	£
Accountancy				1,218	1,218
Currency exchange loss				39	39
Bank charges				41	41
				<u>1,298</u>	<u>1,298</u>
5. ANALYSIS OF SUPPORT COSTS					
	Basis of Apportionment			2025	2024
				£	£
Accountancy	100%			1,218	1,217
Currency exchange loss	100%			39	231
Bank charges	100%			41	32
				<u>1,298</u>	<u>1,480</u>
6. NET INCOME				2025	2024
				£	£
Net Income is stated after charging/(crediting):					
Deficit on foreign currencies				<u>39</u>	<u>231</u>
7. INVESTMENT AND OTHER INCOME				2025	2024
				£	£
Bank interest				<u>373</u>	<u>369</u>

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

8. CREDITORS					
Amounts falling due within one year					
			2025		2024
			£		£
Other creditors			5,775		4,557
Accruals and deferred income			1,218		1,219
			6,993		5,776
9. RESERVES					
			2025		2024
			£		£
At the beginning of the year			151,429		152,217
Deficit for the financial year			(149)		(788)
At the end of the year			151,280		151,429
10. FUNDS					
10.1 RECONCILIATION OF MOVEMENT IN FUNDS			Unrestricted Funds	Restricted Funds	Total Funds
			£	£	£
At 1 May 2023			143,667	8,550	152,217
Movement during the financial year			(788)	-	(788)
At 30 April 2024			142,879	8,550	151,429
Movement during the financial year			(149)	-	(149)
At 30 April 2025			142,730	8,550	151,280
10.2 ANALYSIS OF MOVEMENTS ON FUNDS					
	Balance	Income	Expenditure	Transfers between funds	Balance
	1 May				30 April
	2024				2025
	£	£	£	£	£
Restricted funds					
Restricted	8,550	-	-	-	8,550
Unrestricted funds					
Unrestricted General	142,879	1,149	1,298	-	142,730
Total funds	151,429	1,149	1,298	-	151,280
10.3 ANALYSIS OF NET ASSETS BY FUND					
			Current assets	Current liabilities	Total
			£	£	£
Restricted trust funds			8,550	-	8,550
Unrestricted general funds			149,723	(6,993)	142,730
			158,273	(6,993)	151,280

Interserve Ireland

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

11. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

12. TRUSTEES' REMUNERATION

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

14. RELATED PARTY DISCLOSURES

The Trustees of Interserve Ireland are also Trustees of Interserve Great Britain and Ireland. The amounts owed to other creditors detailed in note 8 relate to amounts owed to Interserve Great Britain and Ireland, At 30 April 2025 £5,775 was owed to Interserve Great Britain and Ireland. (30 April 2024 - £4,557).

INTERSERVE IRELAND
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025

Interserve Ireland

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 30 April 2025

	2025 £	2024 £
Income	<u>776</u>	<u>323</u>
Cost of generating funds		
Surplus/deficit on foreign currency	<u>39</u>	<u>231</u>
	<u>39</u>	<u>231</u>
Gross surplus	<u>737</u>	<u>92</u>
Expenses		
Accountancy	1,218	1,217
Bank charges	<u>41</u>	<u>32</u>
	<u>1,259</u>	<u>1,249</u>
Miscellaneous income		
Bank interest	<u>373</u>	<u>369</u>
Net deficit	<u>(149)</u>	<u>(788)</u>