

Charity Registration No. NIC104342

**PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

# PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mr T Ringland  
Mr J Fitzpatrick  
Mr P McKittrick  
Ms B Dick  
Mrs E Clegg  
Mr J Magowan  
Mr A McNally  
Mr M Morrow  
Ms P Ross  
Ms J Simms

### Charity number

NIC104342

### Principal address

Peace House  
224 Lisburn Road  
Belfast  
BT9 6GE

### Auditor

GMcG BELFAST  
Chartered Accountants & Statutory Auditor  
Alfred House  
19 Alfred Street  
Belfast  
BT2 8EQ

### Bankers

Ulster Bank Limited  
39 Market Square  
Dungannon  
BT70 1JJ

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# PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

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# PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 JUNE 2019

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The trustees present their report and financial statements for the year ended 30 June 2019.

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)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and activities**

##### **Public Benefit**

The Trustees have taken cognisance of the Charity Commission for Northern Ireland's guidance on public benefit as defined in the Charities Act (Northern Ireland) 2008.

##### **The Charity**

PeacePlayers International - Northern Ireland (PPI-NI) is a cross-community charity that uses sport, in particular the game of basketball, to unite, educate and inspire young people from historically divided parts of the community in Northern Ireland.

PPI-NI's work in Northern Ireland, as it is at all of the PeacePlayers sites around the world, is based on the simple yet powerful premise that "children who play together can learn to live together".

##### **Unifying Principals**

###### Bridging Divides

PPI-NI uses the game of basketball to build deep, lasting friendships among young people from communities with histories of conflict. To truly transform the status quo in communities with a history of violence, PPI-NI emphasises the pursuit of shared goals and relationship building over a prolonged period of frequent interaction.

###### Developing Leaders

PPI-NI teaches its participants how to understand the dynamics that lead to conflict, how to overcome conflict, and how to share their knowledge with others. PPI-NI not only prepares its participants to become leaders of PPI-NI programmes upon "graduation," but the charity also expects young people to leave its programme ready to take on leadership roles knowing how to take the skills they have learned on the court and apply it to all aspects of their lives.

###### Changing Perceptions

PPI-NI uses the public nature of sport to illustrate the potential for cooperation to the broader community. By proactively partnering with public, private, and international bodies in pursuit of shared goals, PPI-NI aims to leverage its impact in support of society-wide change.

###### PPI-NI's Vision

The vision of PPI-NI is of inspired and confident children and young people building positive relationships and promoting sustainable peace in Northern Ireland.

###### PPI-NI's Mission

PPI-NI's mission is to use sport, in particular the game of basketball, to create opportunities for young leaders to promote respect and mutual understanding between the historically divided community of Northern Ireland.

# PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2019

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#### What PPI-NI Do

Primary School Twinning (PST): The foundation of our cross-community intervention. This programme engages children ages 9 to 11, pairing a maintained (predominantly Catholic) primary school with a controlled (predominantly Protestant) primary school for 90 minute sessions during the school day. The Twinning programme is offered to Primary Six classes in the autumn and Primary Seven classes in the spring. A typical twinning programme lasts six weeks and introduces the fundamentals of basketball in conjunction with PPI-NI's peace-building curriculum, which incorporates the Northern Ireland Personal Development and Mutual Understanding (PDMU) academic curriculum.

Cross Community Interface League - Belfast Interface League (BIL): An evening / after school and residential programme that builds upon the lessons of the primary school curriculum and engages young people in 'hubs' (e.g. in north, south, east and west Belfast) providing cross community basketball training, matches and community relations discussions.

Champions for Peace (C4P): Graduates of PPI-NI's PST and BIL programmes have the opportunity to continue to be involved with PPI-NI through formal training (e.g. Open College Network (OCN) accredited training in "Promoting Diversity Through Sport") and experiential learning opportunities (e.g. acting as assistant coaches and facilitators, supporting programme delivery with younger participants, competing on integrated teams). The C4P programme operates on a year round basis and has a focus on peer leadership, mentoring and personal development.

Coaches: PPI-NI has recruited and trained a bank of 28 sessional coaches in Belfast and 6 in Larne. Sessional coaches form an integral part of PPI-NI's delivery capacity. As products of the programme they are engaged through PPI-NI's Positive Coaching framework and trained to deliver PPI-NI's community relations through sport curricula and programmes.

Coaches Development Programme: This year the charity has supported and encouraged 26 participants that are particularly interested in becoming sessional coaches with PPI-NI to engage with its Positive Coaching framework. As well as being trained in how to deliver the charity's curriculums, CDP participants are provided with the opportunity to live test and fine-tune their skills through acting as assistant coaches at PST and BIL sessions.

Belfast Interface Games (BIG): BIG follows the Game of Three Halves model, bringing children and young people from different backgrounds together to explore culture and identity through participating in three sports from Northern Ireland's rich sporting heritage: football, Gaelic football and Rugby. Four camps are organised across the city, in north, south, east and west Belfast. At each camp up to 50 young people, from either side of some of Belfast's most notorious interfaces, come together to play Gaelic football, rugby and soccer. Coaching stations, led by coaches from each of the three sports, are complimented by a 'fourth half' of interactive community relations conversations led by PPI-NI facilitators.

Basketball Development Programme (BDP): PPI-NI's BDP is offered to all PPI-NI participants. Through offering a basketball specific programme, BDP focuses on providing participants with the opportunity to increase their technical basketball skills. This supports participants in becoming better PPI-NI coaches.

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

#### Achievements and performance

Since 2002, PPI-NI has successfully used sport, and in particular the game of basketball, to confront sectarianism and foster mutual respect and tolerance by providing a safe place for Catholic and Protestant children to play together. PPI-NI seeks to create a leadership pipeline and progression route for all of the young people with whom the charity works. PPI-NI over the last 17 years has been able to establish its reputation as a leader in the delivery of sports based cross community initiatives in Northern Ireland.

# PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2019

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#### Annual Targets, Indicators & Results for FY18/19

In tracking progress against its Strategic Plan 2018-21 PPI-NI conducts two primary types of programme monitoring: output monitoring of activities, and outcome monitoring of changes generated by the programme. The PeacePlayers internal monitoring system is outlined in detail in PPI-NI's "Monitoring Framework."

#### Output monitoring

For each activity delivered by PPI-NI, staff will collect at minimum information on the number of activities/events held and the number of participants. Depending on the programme activity, this information will be disaggregated according to religion/community background, ethnicity, gender, postcode, etc.

#### Outcome monitoring

PPI-NI monitors progress towards its intended outcomes on an ongoing basis. In particular, the organisation will conduct baseline and end-line data collection at the beginning and end of each programme year. During FY18/19 PPI-NI identified and monitored progress against a total of 119 programmatic indicators.

#### Some Headline Results from FY18/19

Through its core programming PPI-NI worked with 2,350 children and young people providing sustained and regular opportunities for contact and community relations through sport conversation and capacity building. 47% of participants were from a Catholic background, 37% were from a Protestant background and 16% chose to either be identified as "other" or not respond. 48% of participants were male and 52% were female.

In the period, PPI-NI:

- Facilitated 34, six-week Twinings, engaging 68 classes and a total of 1,766 children.
- Engaged a total of 531 young people for 20 weeks through its BIL and BIL+ programmes in Belfast.
- Engaged a further 61 through its Larne Cross Community League (LCCL) programme; and
- Provided a year round programme of formal training and experiential learning of over 260 sessions for 88 Champions for Peace participants.

#### Survey Findings:

- 98% of participants surveyed indicate that they have fun taking part in PeacePlayers with people from different religious backgrounds to them.
- 83% of participants surveyed indicated that being in PeacePlayers has given them a chance they would not have otherwise to meet people their own age who are a different religion to them.
- 94% of participants surveyed indicated that they made a new friend from a different religion through PeacePlayers.
- 92% of participants surveyed indicated that they feel confident in their ability to be a leader among their family, friends and peers.
- 98% of participants surveyed feel comfortable playing a sport associated with a different religious background/tradition, and 93% feel comfortable attending events or venues associated with a different religious background/tradition.

#### Financial review

The charity's income and expenditure for the year ended 30 June 2019 can be found within the Statement of Financial Activities on page 10. The financial position as at 30 June 2019 can be found within the Balance Sheet on page 11. The charity had net expenditure for the year of £17,401 (2018 - net income of £57,605) and closing funds of £129,829 at 30 June 2019. Closing funds include restricted funds of £59,077 and unrestricted funds of £70,752. The parent charity, PeacePlayers International, has confirmed its intent to support the Northern Ireland subsidiary should it come in to financial difficulty.

#### Funds policy

The Trustees have agreed a target funds policy of accumulating at least £30,000 in free reserves locally to cover three months core running costs in the event of any future funding issues. Free reserves of the charity at 30 June 2019 amounted to £36,643, which represents approximately five weeks of overall annual expenditure based on the figures for the year ended 30 June 2019.

# PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2019

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#### **Risk management**

The trustees identify the major risks to which the charity is exposed each financial year when preparing an updated strategic plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks which have been identified and establish systems to mitigate those risks. The charity is satisfied that systems are in place to mitigate their exposure to the major risks which have been so identified and reviewed.

#### **Plans For The Future**

PPI-NI plans to continue the facilitation of various peace building through sport programmes and activities that will further progress towards the organisation's strategic goal, which is "Improved relations between the historically divided community of Northern Ireland". The outcomes of these ongoing programmes are set out in the organisation's strategic plan FY18-21:

Outcome 1: Increased mutual respect and understanding among children and young people from different backgrounds in Northern Ireland.

Intermediate Outcome 1.1: Improved knowledge of concepts surrounding and leading to conflict.

Intermediate Outcome 1.2: Increased opportunities for interaction among children and young people from different parts of our community.

Outcome 2: Children and young people are equipped to be leaders in their communities and beyond.

Intermediate Outcome 2.1: Strengthened self-esteem among children and young people.

Outcome 3: Increased sphere of influence and impact of PPI-NI's unique contribution to institutional change.

Outcome 4: Increased understanding and embedding of PPI culture within the organisation locally.

#### **Structure, governance and management**

Mr T Ringland  
Mr J Fitzpatrick  
Mr P McKittrick  
Ms B Dick  
Mrs E Clegg  
Mr J Magowan  
Mr A McNally  
Mr M Morrow  
Ms P Ross  
Ms J Simms

New trustees are nominated by members of the board of trustees and each trustee takes responsibility for monitoring the charity's activities.

The charity's Chief Executive Officer, Gareth Harper, manages the charity on behalf of the trustees and is responsible for the day to day operations of the charity.

PPI-NI is a branch of PeacePlayers International based in Washington DC (USA). PPI-NI has its own separate constitution and is registered with the Charity Commissioners for Northern Ireland (No. 104342).

# PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2019

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### Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

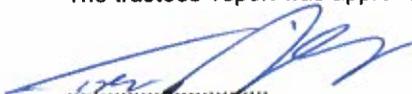
The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 are responsible for keeping sufficient accounting records that 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 Charities Act (Northern Ireland) 2008 and the provisions of the trust deed. 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 trustees' report was approved by the Board of Trustees.

  
.....  
**Mr T Ringland**  
Trustee

Dated: 15.10.19 .....

  
.....  
**Mr P McKittrick**  
Trustee

Dated: 15.10.19 .....

## PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

#### Opinion

We have audited the financial statements of PeacePlayers International-Northern Ireland (the 'charity') for the year ended 30 June 2019 which comprise the statement of financial activities, the balance sheet 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 charity's affairs as at 30 June 2019 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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.

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## PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE TRUSTEES OF PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

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##### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

##### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

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## PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE TRUSTEES OF PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

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##### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

##### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

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.

##### **Other matter**

The financial statements were not audited in the prior year.

**PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND**

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

**TO THE TRUSTEES OF PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND**

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**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Mr Nigel Moore FCA (Senior Statutory Auditor)  
for and on behalf of GMcG BELFAST**

19/11/2019

**Chartered Accountants  
Statutory Auditor**

Chartered Accountants & Statutory  
Auditors  
Alfred House  
19 Alfred Street  
Belfast  
BT2 8EQ

## PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<b><u>Income from:</u></b>					
Donations and legacies	2	142,220	57,728	199,948	330,580
Charitable activities	3	102,529	70,616	173,145	109,580
<b>Total income</b>		<u>244,749</u>	<u>128,344</u>	<u>373,093</u>	<u>440,160</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	4	267,695	122,799	390,494	382,555
<b>Net (outgoing)/incoming resources before transfers</b>		(22,946)	5,545	(17,401)	57,605
Gross transfers between funds		557	(557)	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<u>(22,389)</u>	<u>4,988</u>	<u>(17,401)</u>	<u>57,605</u>
Fund balances at 1 July 2018		<u>93,141</u>	<u>54,089</u>	<u>147,230</u>	<u>89,625</u>
<b>Fund balances at 30 June 2019</b>		<u><u>70,752</u></u>	<u><u>59,077</u></u>	<u><u>129,829</u></u>	<u><u>147,230</u></u>

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

All income and expenditure derive from continuing activities.

**PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND**

**BALANCE SHEET**

**AS AT 30 JUNE 2019**

	Notes	2019		2018	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		4,109		2,727
<b>Current assets</b>					
Debtors	10	71,094		70,050	
Cash at bank and in hand		79,900		97,127	
		<u>150,994</u>		<u>167,177</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(25,274)</u>		<u>(22,674)</u>	
Net current assets			125,720		144,503
<b>Total assets less current liabilities</b>			<u>129,829</u>		<u>147,230</u>
<b>Income funds</b>					
Restricted funds	13		59,077		54,089
<u>Unrestricted funds - general</u>					
Designated funds	14	30,000		30,000	
General unrestricted funds		40,752		63,141	
		<u>70,752</u>		<u>93,141</u>	
			<u>129,829</u>		<u>147,230</u>

The financial statements were approved by the Trustees on 15.10.19

Mr T Ringland  
Trustee

Mr P McKittrick  
Trustee

# PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2019

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#### 1 Accounting policies

##### Charity information

PeacePlayers International Northern Ireland (PPI-NI) is a branch of PeacePlayers International based in Washington DC (USA). PPI-NI has its own separate constitution and is registered with the Charity Commissioners for Northern Ireland (No. 104342). The principal address of the charity is Peace House, 224 Lisburn Road, Belfast, BT9 6GE.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with 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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 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 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.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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 Incoming resources

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.

# PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2019

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#### 1 Accounting policies (Continued)

##### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line
Computers	20% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

##### 1.8 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.

# PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2019

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#### 1 Accounting policies (Continued)

##### 1.9 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.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2019

#### 2 Donations and legacies

	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
Donations and gifts	82,866	-	82,866	114,810
Grants	59,354	57,728	117,082	215,770
	<u>142,220</u>	<u>57,728</u>	<u>199,948</u>	<u>330,580</u>
<b>For the year ended 30 June 2018</b>	<u>191,344</u>	<u>139,236</u>		<u>330,580</u>
<b>Donations and gifts</b>				
Individual/business donations	19,470	-	19,470	26,937
PeacePlayers - US	62,738	-	62,738	87,873
Other donations	658	-	658	-
	<u>82,866</u>	<u>-</u>	<u>82,866</u>	<u>114,810</u>
<b>Grants receivable for core activities</b>				
Comic Relief	-	5,500	5,500	49,500
Dept of Foreign Affairs and Trade Reconciliation Fund	-	-	-	24,057
Esmee Fairbairn Foundation	-	-	-	30,000
Community Relations Council	50,207	-	50,207	46,519
The Executive Office	-	47,228	47,228	51,877
Awards for All	-	-	-	9,975
US Embassy	9,147	-	9,147	-
Halifax	-	5,000	5,000	-
Other	-	-	-	3,842
	<u>59,354</u>	<u>57,728</u>	<u>117,082</u>	<u>215,770</u>

# PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2019

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### 3 Charitable activities

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Performance related grants	173,145	109,580
	<u>          </u>	<u>          </u>
Analysis by fund		
Unrestricted funds - general	102,529	65,010
Restricted funds	70,616	44,570
	<u>          </u>	<u>          </u>
	173,145	109,580
	<u>          </u>	<u>          </u>
<b>Performance related grants</b>		
Technical Assistance	102,529	65,010
The Executive Office	70,616	44,570
	<u>          </u>	<u>          </u>
	173,145	109,580
	<u>          </u>	<u>          </u>

# PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2019

#### 4 Charitable activities

	2019 £	2018 £
Staff costs	176,867	162,384
Depreciation and impairment	1,492	1,576
Personnel	236	194
Insurance	7,312	7,223
External consultants	1,206	1,200
Training and development	9,268	6,967
Non-personnel costs	14,800	19,142
Occupancy	78,117	83,323
Travel	42,949	46,155
Sundry	4,005	3,727
Bank Charges	391	484
Business expenses	134	12
Uniforms	16,095	13,398
Bad debt expense	(780)	-
	<u>352,092</u>	<u>345,785</u>
Share of support costs (see note 5)	34,844	34,070
Share of governance costs (see note 5)	3,558	2,700
	<u>390,494</u>	<u>382,555</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	267,695	216,353
Restricted funds	122,799	166,202
	<u>390,494</u>	<u>382,555</u>

# PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2019

#### 5 Support costs

	Support costs	Governance costs	2019	2018
	£	£	£	£
Staff costs	19,684	-	19,684	18,000
General overheads	15,160	-	15,160	16,070
Audit fees	-	3,480	3,480	-
Accountancy	-	78	78	2,700
	<u>34,844</u>	<u>3,558</u>	<u>38,402</u>	<u>36,770</u>
Analysed between				
Charitable activities	<u>34,844</u>	<u>3,558</u>	<u>38,402</u>	<u>36,770</u>

Governance costs includes payments to the auditors of £3,480 (2018- £nil) for audit fees.

#### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration, reimbursement of expenses or benefits from the charity during the year.

#### 7 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2019	2018
	Number	Number
Staff	<u>48</u>	<u>35</u>

##### Employment costs

	2019	2018
	£	£
Wages and salaries	180,070	164,517
Social security costs	12,716	11,806
Other pension costs	3,765	4,061
	<u>196,551</u>	<u>180,384</u>

There were no employees whose annual remuneration was £60,000 or more.

**PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2019**

**8 Tangible fixed assets**

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 July 2018	1,846	7,946	4,500	14,292
Additions	-	1,174	1,700	2,874
	<u>1,846</u>	<u>9,120</u>	<u>6,200</u>	<u>17,166</u>
<b>Depreciation and impairment</b>				
At 1 July 2018	1,395	6,795	3,375	11,565
Depreciation charged in the year	225	733	534	1,492
	<u>1,620</u>	<u>7,528</u>	<u>3,909</u>	<u>13,057</u>
<b>Carrying amount</b>				
At 30 June 2019	<u>226</u>	<u>1,592</u>	<u>2,291</u>	<u>4,109</u>
At 30 June 2018	<u>451</u>	<u>1,151</u>	<u>1,125</u>	<u>2,727</u>

**9 Financial instruments**

	2019	2018
	£	£
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	70,596	43,307
	<u>70,596</u>	<u>43,307</u>
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	9,780	7,635
	<u>9,780</u>	<u>7,635</u>

**10 Debtors**

	2019	2018
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	71,094	70,050
	<u>71,094</u>	<u>70,050</u>

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

	2019	2018
	£	£
Other taxation and social security	2,878	2,488
Deferred income	12,616	12,551
Trade creditors	5,668	2,678
Accruals and deferred income	4,112	4,957
	<u>25,274</u>	<u>22,674</u>

# PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2019

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### 12 Retirement benefit schemes

#### **Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,765 (2018 - £4,061).

**PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**13 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Transfers	Balance at 30 June 2019
	Balance at 1 July 2017	Incoming resources	Resources expended	Balance at 1 July 2018	Incoming resources	Resources expended		
	£	£	£	£	£	£	£	£
Comic Relief	5,483	49,500	(54,983)	-	5,500	(5,500)	-	-
Awards for All - Twinning Programme	-	9,975	-	9,975	-	(9,975)	-	-
Department of Foreign Affairs & Trade; Reconciliation Fund	4,857	24,057	(8,269)	20,645	-	(20,645)	-	-
Energy for Children	782	-	(225)	557	-	-	(557)	-
TEO TBUC Camps	-	44,570	(44,570)	-	70,616	(39,048)	-	31,568
Belfast City Council	2,590	3,827	(6,417)	-	-	-	-	-
TEO CGRF	22,773	51,877	(51,738)	22,912	47,228	(42,631)	-	27,509
Halfax	-	-	-	-	5,000	(5,000)	-	-
	<u>36,485</u>	<u>183,806</u>	<u>(166,202)</u>	<u>54,089</u>	<u>128,344</u>	<u>(122,799)</u>	<u>(557)</u>	<u>59,077</u>

# PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2019

#### 14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		Balance at 30 June 2019 £
	Balance at 1 July 2017 £	Incoming resources £	Balance at 1 July 2018 £	Incoming resources £	
Expansion and Growth	30,000	-	30,000	-	30,000
	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
	<u><u>30,000</u></u>	<u><u>-</u></u>	<u><u>30,000</u></u>	<u><u>-</u></u>	<u><u>30,000</u></u>

#### 15 Analysis of net assets between funds

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Fund balances at 30 June 2019 are represented by:				
Tangible assets	4,109	-	4,109	2,727
Current assets/(liabilities)	66,643	59,077	125,720	144,503
	<u>70,752</u>	<u>59,077</u>	<u>129,829</u>	<u>147,230</u>
	<u><u>70,752</u></u>	<u><u>59,077</u></u>	<u><u>129,829</u></u>	<u><u>147,230</u></u>

# PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2019

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#### 16 Explanatory notes to the funds

##### **Unrestricted Funds**

###### General Funds

This includes all funding that is expendable at the discretion of the Trustees for the general purposes of the charity. Included within general funds during the year is income of £50,207 (2018 - £46,519) from Community Relations Council.

###### Designated Funds

The Trustees have designated an amount of £30,000 towards expansion and growth.

##### **Restricted Funds**

###### Comic Relief - Champions for Peace

This fund supports PPI-NI Primary 7 Twinning Programme, the Belfast Interface League and Champions for Peace initiative. The funding covers contribution to salaries, sessional coaches, venue hire, equipment, materials and transport.

###### Awards for All

This income relates to a grant secured to fund costs (transport, sessional coaches and venue hire) associated with PPI-NI's primary school twinning programme.

###### Department of Foreign Affairs and Trade Reconciliation Fund

This fund covers sessional coaches, venue hire and transport for a programme of formal training and experiential learning with PeacePlayers Champions for Peace participants.

###### The Executive Office (TEO)

This income relates to several separate restricted grants, four of which support PPI-NI's T:BUC Camps and the other to the Central Good Relations Fund (CGRF) which contributes to core costs such as salaries and rent.

###### Belfast City Council

This income relates to several separate grants from Belfast City Council. A Good Relations fund which supports the Belfast Interface League covering venue hire, sessional coaches and transport. It also includes small development grants that cover PeacePlayers teams in east and west Belfast.

###### Halifax

This income relates to a grant given towards the primary schools Twinning Programme.

##### **Transfers**

During the year the remaining balance on the Energy for Children fund was transferred to unrestricted funds. The grant was given to purchase portable basketball hoops and the balance on the fund represented the net book value of the fixed assets acquired from the grant in a prior year.

#### 17 Financial commitments, guarantees and contingent liabilities

A portion of the grants received may become repayable if the Charity fails to comply with the terms of the Letter of Offer.

# PEACEPLAYERS INTERNATIONAL-NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2019

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#### 18 Related party transactions

##### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2019	2018
	£	£
Aggregate compensation	47,603	47,204
	<u>47,603</u>	<u>47,204</u>

PeacePlayers International, a charitable organisation based in Washington DC, USA, is considered to be the charity's parent. During the year the charity received funding of £62,738 (2018 - £87,873) from PeacePlayers International. There were no amounts due to or from PeacePlayers International at the balance sheet date.