DEVELOPMENT MANUAL FOR CROSS-BORDER PROJECTS

INTRODUCTION

During 1999 and 2000, the Cross-Border Community Development Project held a series of training seminars for groups involved in cross-border partnerships. This manual details the various seminars and presents them in a form that you can use with your own group. Each section of the manual sets out an individual seminar and includes:
  ➢ Session Plans – including Aims and Timings
  ➢ Inputs from Session Leader/Facilitator
  ➢ Exercises and Handouts

SEMINAR SERIES

The seminar series aimed to assist groups in cross-border partnerships to:
  ➢ develop their cross-border partnership through developing skills in the various stages in cross-border planning and development
  ➢ develop the relationships between partner groups through regular meetings and through examining issues around reconciliation and community relations
  ➢ develop proposals for projects or activities to a stage where funding could be sought and/or projects would be ready to be implemented
  ➢ provide participants with skills which could be applied to the local work of their group
  ➢ exchange information and experience with each other to encourage learning

Combined, the seminars provided a step-by-step programme for the development of cross-border partnerships. Using the experience and skill of the Cross-border Community Development Project, Co-operation Ireland staff, successful cross-border partnerships and outside facilitators, the seminars were designed to ensure the maximum practical benefit for participants. Practical elements and tasks, directly related to the development and implementation of projects, formed an integral part of each seminar. In this way each group, through undertaking and learning practical tasks, developed their own cross-border project as the seminars continued.

USING THIS MANUAL

We intend this manual to be used by:
  ➢ groups who are in the process of cross-border relationship-building
  ➢ facilitators who may be working with these groups

The exercises and individual seminars are set-out and available for you to use, where appropriate, with your group. Various exercises and inputs can be adapted for the particular needs of your cross-border partnership and some can be adapted for the needs of your own group.

We hope that this manual will assist you and your cross-border partner to:
  ➢ develop the necessary skills in cross-border project planning and development in order to design, plan and manage your project
  ➢ develop effective cross-border relationships
  ➢ develop good quality proposals for projects or activities
  ➢ develop skills which can be applied to your group's own local work

CROSS-BORDER COMMUNITY DEVELOPMENT PROJECT

The Cross-border Community Development Project is a Co-operation Ireland initiative, supported by the Special Support Programme for Peace & Reconciliation through NIVT and ADM/CPA. The Project is based in Monaghan and covers all of Northern Ireland and the six southern Border Counties.

The Project aims to:
> ➢ encourage and practically assist community groups to start up and participate in long-term cross-border projects and links

The type of assistance which the Project offers is basically non-financial and focuses on:
> ➢ providing information and advice to interested community development groups on cross-border issues and support
> ➢ providing assistance with finding and linking 'partner' groups from either side of the border
> ➢ providing assistance in developing ideas, projects and plans with specific cross-border groups
> ➢ producing resource materials for community groups engaging in cross-border partnerships
> ➢ promoting cross-border co-operation between community groups in general

The ongoing activities of the Project involve focussed work with community groups interested in working cross-border and the provision of information and resources.

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PRACTICAL ISSUES IN CROSS-BORDER PARTNERSHIPS

AIMS

THE AIMS OF THIS SESSION ARE TO:
- ENCOURAGE MEMBERS OF THE GROUP(S) TO DISCUSS THE PRACTICALITIES OF ENGAGING IN CROSS-BORDER CO-OPERATION
- IDENTIFY WAYS OF OVERCOMING DIFFICULTIES
- FOCUS ON WHAT THE GROUP WISHES TO ACHIEVE FROM THE PARTNERSHIP
- ENCOURAGE THE GROUP TO APPROACH THE PARTNERSHIP IN A REALISTIC WAY

SESSION PLAN

INTRODUCTIONS (10 MINS)

CASE STUDY PRESENTATIONS (2 x 20 MINS)

QUESTION & ANSWER (15 MINS)

TEA/COFFEE BREAK (15 MINS)

GROUP DISCUSSION ON PRACTICAL ISSUES (40 MINS)
(LARGE GROUP OR A NUMBER OF SMALL GROUPS)

FEEDBACK & EVALUATION (15 - 20 MINS)

Practical Issues in Cross-Border Partnerships

A discussion on the practical issues involved in Cross-Border Partnerships may be a good way to focus the group and make ideas for undertaking cross-border relationship-building more realistic and achievable.

CASE STUDIES

It may be useful to bring in someone with experience of cross-border work to talk about their groups' experience, the background and objectives of their partnership, and the practical issues they encountered in the planning and implementation of the project.

DISCUSSION ON PRACTICAL ISSUES

The following list of topics can be useful in generating a discussion on practical issues in cross-border partnerships. Identifying potential strategies to overcome or avoid difficulties should also be a major focus of discussions. This will ensure that the group sees ways around the difficulties and approach the partnership in a realistic way.

✓ *The importance of Planning*

Have a plan for activities. This is useful in focusing the project and prevents too many additional areas/ideas being introduced. Having too many ideas and activities add to workload and the number of potential funders in the immediate term.

✓ *Compatibility of Partner Groups*

It is important for both groups to have a common interest. A certain level of personal compatibility is also required in order that the partnership functions more smoothly.

One possible mechanism to test the compatibility of groups is to get each group to identify the **problem/issue** which the partnership will focus on, and the **aims and objectives** of the partnership. When each group's view on the problem, aim and objective is compared, their compatibility around the specific issue will become more clear.

✓ *Involving the Wider Community*

Try to ensure that the wider community is as involved as possible in the project activities. Participation of the wider community can also be required as part of funding criteria and is therefore necessary. All efforts should be made to communicate the project to the entire community or target groups to ensure they are up-to-speed on the project and to encourage them to take part. If groups decline to participate funders may be satisfied with the evidence showing the efforts that were made to encourage participation. The project may then need to be refocussed in order to better meet the demands of groups. This can be discussed with funders.

✓ *Length of time required to establish the project*

Cross-border partnerships can take a long time to develop. A lot of time, travel and energy are required. Everyone with a good idea/project can achieve positive results if the idea receives their effort and commitment.

✓ *Developing relationships with funding agencies*

Rather than telling funders *their* job, it is more useful to develop a co-operative relationship where the funder understands the needs of your group.

✓ *Training Needs*

Some form of training, such as reconciliation training, conflict resolution etc. may be useful for your group. The various topics covered in this manual may be useful for initial training.

✓ *Transport & Distance*

Transport costs and distance between the two groups can be a major problem for some groups. It is important to bear transport costs in mind in any application for funding you might make.

✓ *Currency Differentials & Managing Budgets*

Groups who have been awarded grant-aid for their cross-border partnership may have difficulties with currency differentials. At present groups receiving funding from the Republic of Ireland lose about 22% on sterling purchases. Unfortunately this problem cannot be rectified as it is a matter for banking institutions! Just beware of changing exchange rates and keep this in mind when deciding where to spend your financial resources.

DEVELOPING SUSTAINABLE PROJECT IDEAS

AIMS

THE AIMS OF THIS SESSION ARE TO:
- FOCUS THE GROUP ON WHY THEY ARE ENGAGING IN CROSS-BORDER PARTNERSHIPS
- FOCUS THE GROUP ON WHAT BENEFITS THEY WILL GAIN
- SEE THE MOTIVATIONS, BENEFITS AND ISSUES IN COMMON WITH PARTNER GROUPS. THIS WILL ALLOW FOR PROJECT IDEAS TO EMERGE
- PROVIDE THE GROUP WITH A BACKGROUND KNOWLEDGE OF ACTION PLANNING AND ITS IMPORTANCE

SESSION PLAN

INTRODUCTIONS	(5 MINS)
INPUT FROM FACILITATOR: MOTIVATIONS FOR CROSS-BORDER CO-OPERATION	(10 MINS)
EXERCISE 1 BENEFITS AND MOTIVATIONS	(15 - 20 MINS)
DISCUSSION ON MOTIVATIONS	(10 MINS)
INPUT FROM FACILITATOR: ACTION PLANNING	(5 MINS)
EXERCISE 2 IDENTIFYING THE GAPS	(10 MINS)
TEA/COFFEE BREAK	(15 MINS)
INPUT FROM FACILITATOR: ELEMENTS OF A CROSS-BORDER ACTION PLAN	(40 - 50 MINS)

DEVELOPING SUSTAINABLE PROJECT IDEAS

INTRODUCTIONS
Participants, in turn, give an update on how their cross-border partnership is progressing.

INPUT FROM FACILITATOR: MOTIVATIONS FOR CROSS-BORDER CO-OPERATION

It is crucial that any group involved in cross-border relationship-building is aware of their motivations for engaging in this type of activity. The closer the group is to articulating their motivations, the closer they come to realising what they expect to gain from and to give to their cross-border partnership.

- ✓ You need to have a clear idea of why you are involved in your cross-border relationship so that you can express why you are doing it
- ✓ Expressing why you are involved will allow you to see what the benefits are for you and what you must give to the relationship
- ✓ Seeing the reason and the benefits you can gain will allow you to come up with an idea for what activities you should undertake

Ask participants to explain their motivations for undertaking their particular cross-border partnership.

The following list of motivations for cross-border relationship-building may help your group to focus on your own motives:
- ➢ Building a bridge to reconciliation - cross-border relationship-building enriches lives without having to do anything else
- ➢ Opening up people's vision by seeing a different way of doing things
- ➢ Finding more effective ways of doing things - learning from each other
- ➢ Sharing resources - we can do things we would not be able to afford otherwise
- ➢ Making additional links

EXERCISE 1   BENEFITS & MOTIVATIONS

Using the Exercise Sheet ask participants to identify the similarities and differences between their group and their partner group. In light of their similarities and motivations, ask them to come up with ideas for what they might do together and discuss the possibilities.

DEVELOPING SUSTAINABLE IDEAS - ACTION PLANNING

In devising any cross-border relationship or partnership an action plan for activities and to keep the relationship on track needs to be devised. This plan can then be used to monitor progress of the relationship, to access funding and to evaluate whether the objectives of the relationship were met. The function of Planning is to ensure good and effective Project Management. Planning is not undertaken just for the purpose of accessing funds and then to be forgotten about.

The headings set out below should be included as sections in the action plan for your cross-border relationship; *(The following pages can be given to participants as a Handout to refer to and use when undertaking action planning with their groups.)*

ELEMENTS OF A CROSS-BORDER ACTION PLAN

Setting the Scene
- ✓ Can you explain your project in 50 words? If you can this shows that you have thought about it through and through and understand it exactly without adding extra things to pad it up.

- ➢ Provide the background of the project - why do you want to do it?
- ➢ This is a **joint project.** The focus must be kept on this.
- ➢ Do not waffle – keep it simple.

Communication
Communication is a vital strand that runs through **any** type of partnership. It is one of the things that underpins long-term, sustainable relationships.

Communication is particularly important in cross-border partnerships where language, hidden meaning, references, joking, etc. can lead to confusion and conflict. Time spent finding out how to communicate and understand each other is time well spent.

- ✓ Early on in your partnership try to identify **how** the groups will communicate – set ground rules at an early stage.

- ➢ Give a short paragraph on how you will stay in communication with each other, the wider world and funders.

Rationale
Ensuring you are meeting a real need is one of the biggest challenges of community work. Often groups with strong leadership can make assumptions about what people need, without finding out whether it is a true need.

- ✓ Ask yourself what need in the communities is this project meeting?

- ➢ A diagram may be useful to show how the project meets the needs. Show how the problem affects the community and how the project will solve the problem.

Aims
This section is made up of an overview or general statement of desired outcomes. It is not a precise statement of targets and outcomes. It is a vision of the overall outcome you want to achieve.

- ✓ Ask yourself what you want to achieve through this project? What vision do you have for your community by engaging in this partnership?

- ➢ Give a short paragraph on the vision you want to achieve.

Objectives

This section identifies the specific ways through which you will achieve your aim.

- ✓ Ask yourself, what actions will we undertake to best achieve our vision and aims?

- ➢ Give a list of specific actions you will undertake in the joint project.

Targets

Targets are the actual outcomes you want to achieve for each objective you will undertake. Targets usually have numbers attached to them. They are useful for keeping the groups on track, knowing how well the project is doing and allowing outside agencies to monitor your progress. If you have a clear idea about targets it helps you communicate and explain the project.

- ➢ List your targets alongside the various actions you will undertake.

Strategy

- ➢ State how you will go about achieving these targets and aims.

Implementation Plan

The implementation plan states the **actual** activities that will be undertaken in order to achieve the aims and targets.

- ✓ Is it one single project with a certain purpose or a more complicated series of projects or a programme of activities? All the activities should be related and focussed towards achieving an aim. Describe these activities in terms of events.

It would be useful for groups to undertake one project first as a learning exercise. It gets people interested and lets them know what you are about. It is often easier than explaining in words. Activities can be timetabled or phased in to involve people at stages that are suitable for the groups.

- ➢ List the actual activities which will be undertaken.

Tasks

In order to effectively plan activities, tasks need to be assigned for the different elements of each activity. Everyone then knows who is responsible for what, when it will be done and how.

- ➢ Write out each task that has to be done to plan, organise and carry out each activity
- ➢ It is useful to put together and show a diagram of what everyone needs to do
- ➢ Put the tasks in order on a timetable for the activity

Schedule

- ✓ When will the project start and end and what will happen along the line?

- ➢ A timetable may be a good way to express this.

Resources

What do you need? A range of skills required is huge even for a small project. First identify what skills are needed and then think of ways of getting that skill.

As a last resort, buy in skills. If possible try and get them on a voluntary basis. Always think creatively about how to get the Resources. For example, who should sit on your Board?

Only then talk about money. If you have a thread of logic throughout the whole project and plan you will then realise what is needed and how much is required and where to get the necessary funding.

With a timetable you should be able to identify when money is needed and what will be spent. Cashflow is shown if you can do this.

- ✓ Ask yourself, what do we need, when do we need it and where do we get it from? Ask these questions in terms of skills, resources, finances etc.

- ➢ Set out the programme of costs by month and relate the events to this timetable. Funders will then see how the project activities relate to the funding required.

Structures

Structures for managing cross-border partnerships need to be strong and clear. This is specific to each relationship. Management enthusiasm and commitment is needed. If you don't have this, your cross-border partnership probably won't work. If the groups are unequal in terms of size or power how do you ensure they have an equal say on the Committee? The relationship must have strong and clear management structures.

- ➢ This section must be clearly written so that the groups, communities and potential funders can see how the project activities and resources will be managed and accountable.

Promotion

- ➢ State how you will promote the partnership in the wider community and to the wider world - through newsletters, the radio, newspapers, Internet etc.

Document your activities and achievements. When you achieve something, the record you have (e.g. evidence as in tapes, books, etc) will be seen in months or years to come as proof. Records of your activities and achievements can be used to back up evaluations as well as to promote the partnership.

Evaluation

Have you been successful? How do you judge? What criteria and measures do you use? If you don't achieve your targets, try to find out what went wrong and why? That is what evaluation is all about. There is no way you can evaluate unless you set out your targets and objectives! Have a checklist ready.

If something does not succeed see it as a learning process - a healthy and productive approach to take.

Long-Term Sustainability and Development
In the longer-term the groups should take on much more ambitious projects.

The long-term benefits to be gained from progressing towards something of more interest can be considerable. Include this in your objectives - even if you don't have firm activities planned. It convinces people that the partnership will have a long life-span and has been carefully thought out.

> ➢ Give a paragraph on your longer-term plans for the project and include it in your Objectives section.

IMPORTANT POINTS TO REMEMBER IN BUILDING A CROSS-BORDER RELATIONSHIP

Balance Between Groups: In some cases, one group in the partnership can become dominant and hold more power than the other. In these cases much good things are lost - the dominant group succeeds in meeting all their needs while the weaker group often doesn't gain anything at all.

A third party may be brought in to act as a buffer, to set ground rules and to give recognition of a disparity in power between the groups. This approach should ensure that there is learning on the part of both groups. The weaker group may be lacking in confidence but can ask very probing questions, especially with the third party.

When completing application forms for funding the stronger group should not fill it in and then ask the other group to sign it. Both groups need to be involved in the writing, costing and submission of the application. This ensures that joint learning about funding occurs, joint responsibility is taken for the application and that both groups feel equal.

Both groups should also be involved in meeting funders who may be assessing applications. Building good relationships with funders is important as it can help you to ascertain where the strengths and weaknesses of your project are. Try and build these relationships from the beginning.

Exercise 1   Benefits and Motivations

What is similar between our two groups:

1._____
_____
_____
_____
_____

2._____
_____
_____
_____
_____

What is different between our two groups:

1._____
_____
_____
_____
_____

2._____
_____
_____
_____
_____

Our expectation for today's session is:

_____
_____
_____
_____
_____

Name of group: _____

Name of group: _____

Exercise 2   Identifying the Gaps

Checklist for your current Action Plan

	YES	NO
Promoter Details Clearly Identified	O	O
Target Group Clearly Identified	O	O
Consultation & Research Completed and Undertaken	O	O
Project Aim, Objectives and Targets Clearly Stated	O	O
Activities Identified and Quantified	O	O
Preparatory Tasks Identified	O	O
Required Resources Identified	O	O
Financial Projections Prepared	O	O
Management Approach Agreed	O	O
Promotion Plan Prepared	O	O
Communication Channels Identified	O	O
Evaluation Criteria Identified and Stated	O	O

Handout   Action Plans

An Action Plan is essential for good project management - not just for accessing funds.

An Action Plan will identify and give detail about the following aspects of a project:

1.   Setting the Scene

1.1   The promoter - structure, legal status, history

1.2   Target group/Sector/Community

1.3   Rationale - background research, consultation etc.

1.4   Aims, Objectives, Targets & Strategy to achieve these

2.   The Implementation Plan

2.1   Activities or Outputs

2.2   Tasks - Flow Diagram

2.3   Schedules: Actions

2.4   Resources; Human, Physical, Financial

2.5   Financial Projections

2.6   Management; Responsibilities, Roles, Accountability

2.7   Promotion

2.8   Communication

2.9   Evaluation

2.10   The Longer Term Sustainability and Progression

CROSS-BORDER PROJECT MANAGEMENT

AIMS

FOLLOWING ON FROM THE PREVIOUS SESSION, THE AIMS ARE TO:
- PROVIDE THE GROUP WITH THE SKILLS TO DRAW UP A PLAN FOR MANAGING THEIR CROSS-BORDER PARTNERSHIP
- TAKE THE GROUP THROUGH THE PROCESS REQUIRED IN PLANNING AND MANAGING A CROSS-BORDER PROJECT
- COMPLETE THE PROJECT MANAGEMENT WORKSHEETS USING THE ACTUAL PROJECT PROPOSED BY THE GROUP

SESSION PLAN

INTRODUCTIONS   (10 MINS)

INPUT FROM FACILITATOR: PROJECT MANAGEMENT
WORKBOOK   (5 MINS)

INPUT FROM FACILITATOR: PROJECT MANAGEMENT
RELATIONSHIPS   (10 MINS)

GROUP-WORK: PROJECT MANAGEMENT WORKBOOK   (120 MINS)

FEEDBACK & EVALUATION   (15 MINS)

CROSS-BORDER PROJECT MANAGEMENT

INTRODUCTIONS

Participants introduce themselves and the theme and stage of their cross-border project.

INPUT FROM FACILITATOR: PROJECT MANAGEMENT WORKSHEETS

Each participant is provided with a copy of the Cross-Border Project Management Worksheets. During this session each of the seven sections of the Worksheets will be worked through.

The purpose of the session is to undertake exercises in project management. This will be done by working through the Worksheets. The exercises provided here need to be undertaken in detail. During the session you will learn how to complete the forms using examples. At a later stage they can be completed in much more detail.

There are some basic principles of project management which are universal and other aspects which are particular to the context of cross-border operations. In the case of a cross-border partnership it is essential that the cross-border focus be incorporated into your activities, planning and structures.
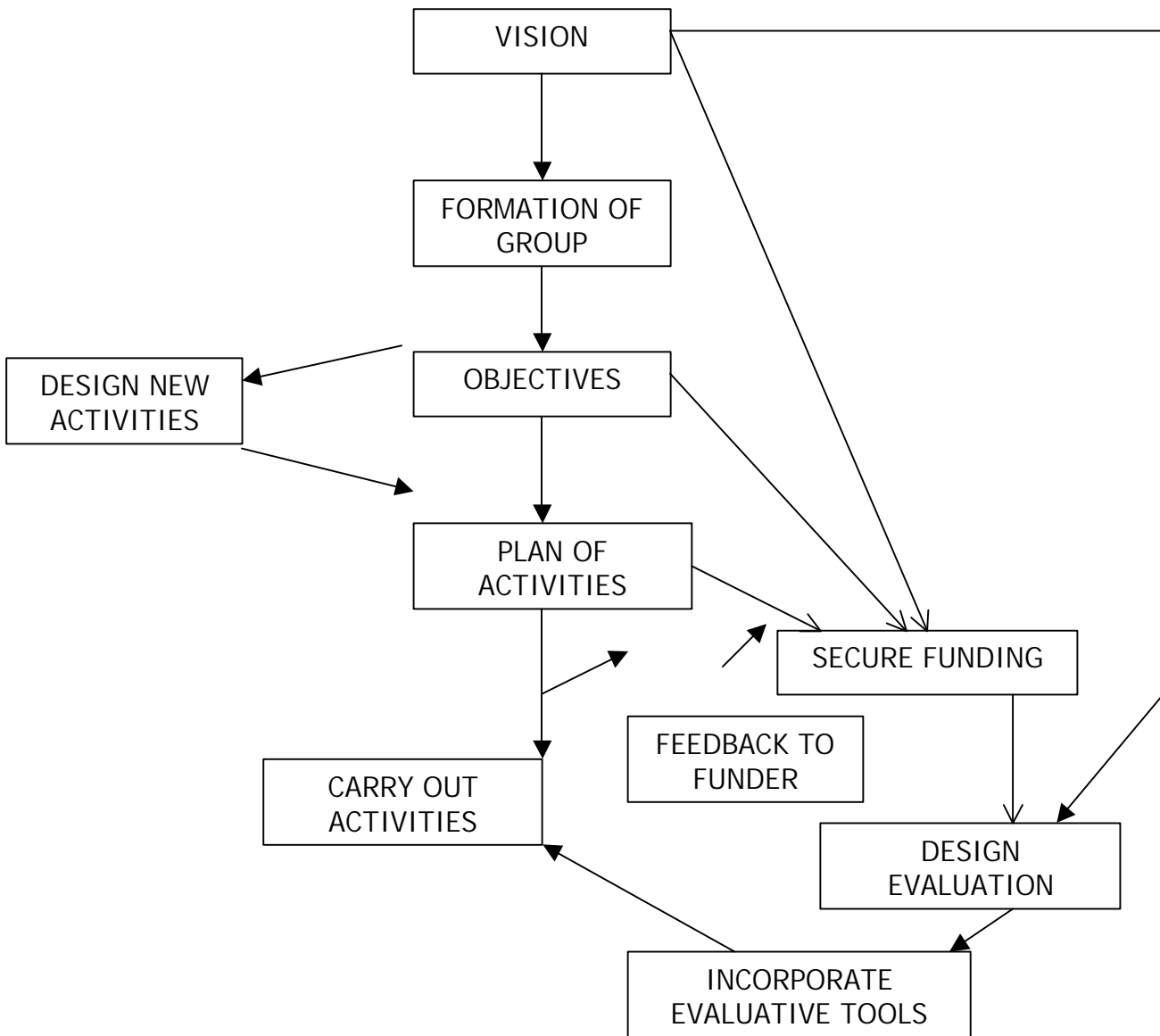
There is very little in the worksheets that you do not already know! The aim of the session is to collate the information into one document for reference and ease of use.

The three essential elements of project management are:
 ➢ Clarity
 ➢ Use a Simple Approach
 ➢ Keep focussed

On a flip-chart draw the following diagram:

Project Management Relationships

```
                    ┌──────────────┐──────────────────────────────┐
                    │    VISION    │                              │
                    └──────────────┘                              │
                            │                                     │
                            ▼                                     │
                    ┌──────────────┐                              │
                    │ FORMATION OF │                              │
                    │    GROUP     │                              │
                    └──────────────┘                              │
                            │                                     │
                            ▼                                     │
┌──────────────┐    ┌──────────────┐                             │
│ DESIGN NEW   │◄───│  OBJECTIVES  │                             │
│  ACTIVITIES  │    └──────────────┘                             │
└──────────────┘            │                                    │
          │                 ▼                                    │
          │         ┌──────────────┐                            │
          └────────►│   PLAN OF    │                            │
                    │  ACTIVITIES  │       ┌────────────────┐   │
                    └──────────────┘──────►│ SECURE FUNDING │◄──┤
                            │              └────────────────┘   │
                            │    ┌──────────────┐     │         │
                            │    │ FEEDBACK TO  │     │         │
                            │    │    FUNDER    │     ▼         │
                            ▼    └──────────────┘  ┌──────────┐ │
                    ┌──────────────┐               │  DESIGN  │◄┘
                    │  CARRY OUT   │               │EVALUATION│
                    │  ACTIVITIES  │               └──────────┘
                    └──────────────┘                     │
                            ▲        ┌──────────────┐     │
                            └────────│ INCORPORATE  │◄────┘
                                     │EVALUATIVE TOOLS│
                                     └──────────────┘
```

Describe and explain the diagram to participants.

In managing any project, whether or not it is on a cross-border basis, it is important to have a holistic approach. Every aspect of the project, whether you are looking at funding, design etc., has to come out of the **VISION** and not the **ACTIVITY** itself. The vision is drawn up from the reason WHY the group was formed. The **WHY** should never change.

Then follow through the worksheets and their various tasks. The worksheets are self-explanatory and can be followed as set out without extensive inputs.

INTRODUCTION

The following worksheets are designed to accompany the seminar on Cross-Border Project Management and provide a tailor made plan for your project. Each of the exercises can be worked through to achieve the project management approach that is applicable and appropriate to the stage of development of your group or organisation.

There are some basic principles of project management which are universal and other aspects which are particular to the context of cross-border operations. In the case of a cross-border partnership it is essential that the cross-border focus be incorporated into your activities, planning and structures.

There is very little in these worksheets that you do not already know! The aim of the seminar is to collate the information into one document for reference and ease of use.

The three essential elements of project management are:

- Clarity

- Use a simple approach

- Keep focussed

SETTING OBJECTIVES FOR YOUR ACTIVITIES

The success of your organisation or group hinges around a clear VISION, STRATEGY and OPERATIONAL PLAN. Once these have been defined the activities are carried out in support of the defined aims and objectives.

WHY did we form as a group/organisation. What **need(s)** did you identify?

1._____

2._____

3._____

WHAT is it that you **do or intend to do** to meet this need?

1._____

2._____

3._____

WHO do you or intend **to work with/for?**

1._____

2._____

3._____

WHERE do you work? (geographical area)

1._____

2._____

3._____

HOW do you work?

1._____

2._____

3._____

Reflect on the above areas and see if they fit together. Is your activity in line with your original vision?

PLANNING/LOGISTICS

Now that we have defined what we want to do this should be carried out in a practical way.

List what you want to achieve in the next 12 months:

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

Put the list above in order of priority by numbering in the box at the end of each line.
This now becomes the basis of your operational plan.
Transfer each task to a separate sheet in order of priority and work through the detailed plan. (see over).

N.B. Do not fill out evaluation details at this stage.

TASK: _____

Who is responsible for this task?   _____

What is the completion date?   _____

What is required to make it happen?

What	Who	When

Detail how you propose to evaluate the success of this task.
N.B. Do not fill out evaluation details at this stage - wait until you have completed pages 16 & 17

EVALUATION AND EVALUATIVE TOOLS

It is essential that we evaluate our work for a number of reasons:
- It can demonstrate that we are meeting our objectives
- It can satisfy our funding source that we have delivered our programme of activities as agreed
- It can identify any trends that might change our approach or activity
- We can learn from our experience

There are two types of evaluation we need to consider:
- Quantitative – an evaluation of your activity in numerical terms
- Qualitative – an evaluation of the quality of your activity

Quantitative

It is important to identify the numbers that we want to measure. Bearing in mind:
- The reasons **listed above** as to why we need to evaluate
- Our overall aims and objectives (**refer to page 4**)

Now we can list the essential elements that we wish to monitor numerically.

1. _____

2._____

3._____

4._____

5._____

6._____

7._____

When a list is agreed it is important to incorporate this count into your work.
Think of ways in which to monitor the figures listed above:

*1._____

*2._____

*3._____

*4._____

*5._____

*6._____

*7._____

* Remove this sheet and refer to task pages 6-15 and transfer the relevant aspects.

Qualitative

Quality is a much less tangible thing to measure. It is important to identify the things that define quality for your project.

Think about your aims and objectives and your proposed activities.

Below is a list of some of the things that you can monitor. The list is by no means exhaustive.

Aspect to monitor	Tick box if relevant	*Which task?
Depth of discussion		
Development of multilevel contact		
Spin-off activities		
Anecdotal evidence such as quotes from people		
Photographic records		
Publications		
Reports		
Video		
Web-site		
Effect on local/national/international community		
Publicity - newspaper		
Publicity - radio		
Publicity - television		
Prominent people - politicians		
Increase in demand for service		

* Remove this sheet and refer to task pages 6 to 15 and transfer the relevant aspects.

FUNDING STRATEGIES

Obtaining funds is relatively easy! Securing funding for **what you want to do** is much more difficult. Securing funds to provide medium to long-term security is even harder!

A lot of time and energy can be wasted chasing funds that do not fit your planned programme. It is essential that you have a clear understanding of what you want to do and more importantly – what you do not want to do.

Before you even consider funding sources you need to:

- Answer the questions on page 4 which will clarify:

1. WHY you have formed as a group, specifying the need(s) that you have identified
2. WHAT you want to do
3. WHO you want to work with
4. WHERE you want to work
5. HOW you want to achieve your goal(s)

- The next stage is to translate this into a clear action plan of proposed activities (pages 5-15).

- A funding body will want to see how you propose to evaluate your activity (pages 17-18)

- You are now ready to estimate costs for your project.

Activity	Staff Costs	Admin	Transport/ travel expenses	Materials	Facilitators	Overheads	Room hire	Food	Accommodation	Childcare		
Planning Meetings												
Committee Meetings												

- The next step is to identify funding sources that suit your needs. There are a variety of lists available to help you choose:

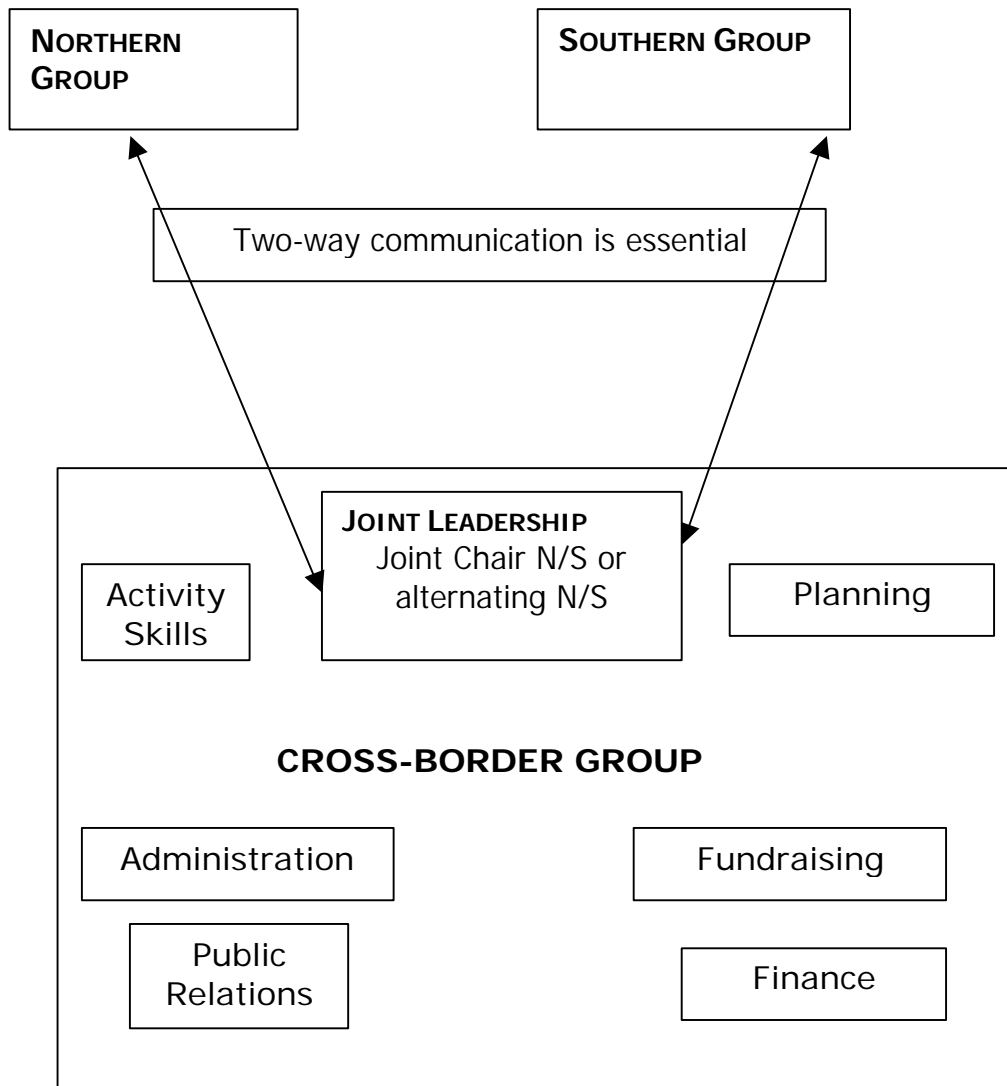E.g.   The Cross-Border Support Funding Handbook – Co-operation Ireland

Internet search under Trusts, Foundations, voluntary sector/funds etc.

You may even consider corporate funding, or local businesses as a source. Another alternative is to raise your own funds through community interaction e.g. quiz night or ballot.

It is often a good policy to have a mixture of sources so as to increase your security.

- The first section to study under each category or funder is what they do not fund! This eliminates the source early on.

- When you identify possible sources that suit your needs it is important to check the following details:

    1. Is a formal application form required?
    2. Is there a closing date for applications?
    3. Does your group need to be a constituted / registered charity?
    4. What size of grants are given?
    5. Do you have to raise match funding?
    6. Is it possible to meet or talk with the funder to clarify any points or get their assistance to fill out the application?
    7. Are there any restrictions on the age or number of project participants?
    8. How long does the application procedure take?
    9. If your application is successful, how long does it take for cash release?
    10. What reporting criteria are required?

- In most cases a formal application is required. You can easily transfer your collated information from these worksheets onto the form. If possible, try to get a face-to-face meeting with the funder.

- It may be that you will need to identify a mix of sources e.g. one source for Conference costs and another for Cultural projects.

- Run a fundraising campaign and sell your project with enthusiasm and confidence. Identify people within your group that can best achieve this.

- And Good Luck!

STRUCTURE OF CROSS-BORDER PARTNERSHIPS

NORTHERN GROUP

SOUTHERN GROUP

Two-way communication is essential

JOINT LEADERSHIP
Joint Chair N/S or alternating N/S

Activity Skills

Planning

CROSS-BORDER GROUP

Administration

Fundraising

Public Relations

Finance

- It is recommended that the cross-border group looks at differences in culture and tries to understand how these differences might cause difficulties or indeed advantages in their developing relationship with each other. A practical example of this would be the different currencies.
- It is useful to carry out some single identity work first
- It is important to manage the single group's objectives and workload, either North or South and balance this with the joint venture.
- Some pointers to keep in mind are; ensure that North and South meet each other regularly; keep the two-way communication going; ensure everyone is represented; keep your wider groups informed; establish a Joint Chair North/South; and, keep your eye on money/treasurer
- Always bear in mind the following; Planning, Fundraising, Administration, Public Relations

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DEVELOPING IDEAS FOR ACTIVITIES

It is important to consult with your group to ensure ownership of any new project ideas. A good way is to hold an initial ideas meeting and it is useful to have an external facilitator that can assist you in the process. This can provide creative thought as well as structuring your discussion. Another useful aspect is to invite people along from similar projects who can talk about their own successes and difficulties.
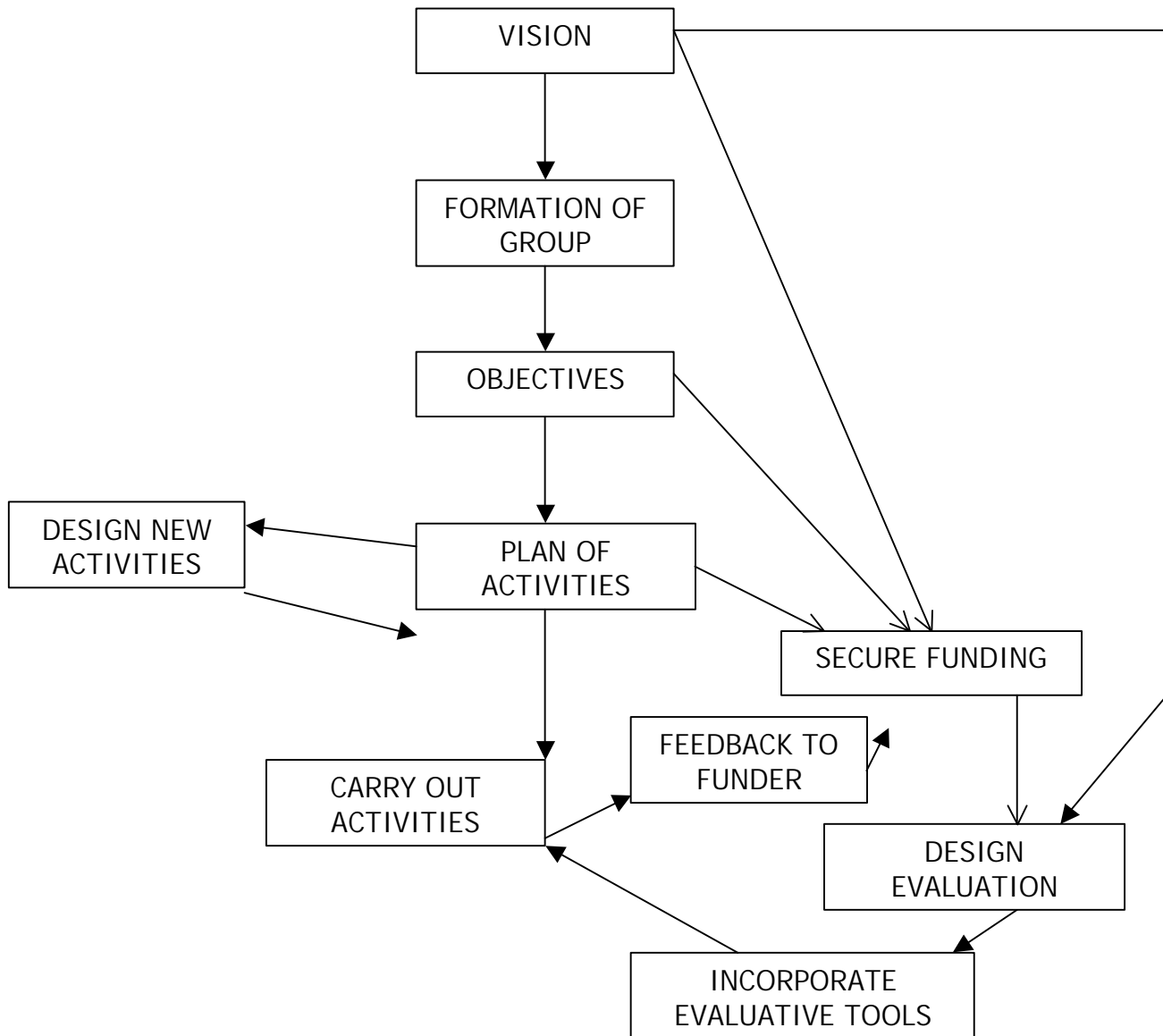
Following the generation of the list of possible activities, an idea should be selected that meets your overall objectives as listed on page 4.

Other considerations will be:

- How feasible is this new activity?
- Is there a need for it?
- Is there any other group delivering a similar aspect?
- Do we as a group commit time and energy to progress it?
- What priority do we give to this development?

After selection and agreement, a group leader should be appointed to progress the activity. Following the process in these worksheets is recommended.

PROJECT MANAGEMENT RELATIONSHIPS

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                        ┌──────────────┐
                        │    VISION    │───────────────────────┐
                        └──────────────┘                       │
                               │                               │
                               ▼                               │
                        ┌──────────────┐                       │
                        │ FORMATION OF │                       │
                        │    GROUP     │                       │
                        └──────────────┘                       │
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                        │  OBJECTIVES  │───────┐               │
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   │ DESIGN NEW   │◄──┌──────────────┐   ┌──────────────┐      │
   │ ACTIVITIES   │   │   PLAN OF    │   │SECURE FUNDING│      │
   └──────────────┘   │  ACTIVITIES  │   └──────────────┘      │
          │           └──────────────┘          │             │
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   │  CARRY OUT   │   │ FEEDBACK TO  │    │  EVALUATION  │
   │  ACTIVITIES  │   │   FUNDER     │    └──────────────┘
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                      │     INCORPORATE      │
                      │  EVALUATIVE TOOLS    │
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FINANCIAL MANAGEMENT IN CROSS-BORDER PROJECTS

AIMS

FOLLOWING ON FROM THE PREVIOUS SESSION, THE AIMS ARE TO:
- PROVIDE THE GROUP WITH AN OVERVIEW OF WHAT IS REQUIRED FOR EFFECTIVE FINANCIAL MANAGEMENT
- EXAMINE THE GROUP'S OWN METHODS OF MANAGING MONEY
- EXAMINE AND DISCUSS EXAMPLES OF GOOD PRACTICE IN FINANCIAL MANAGEMENT

SESSION PLAN

INTRODUCTIONS (10 MINS)

EXERCISE 1: MANAGING MONEY & ITS CHALLENGES (20 MINS)

INPUT FROM FACILITATOR: ELEMENTS OF FINANCIAL MANAGEMENT (30-40 MINS)

TEA/COFFEE BREAK (15 MINS)

EXERCISE 2: BEST PRACTICE IN MONEY MANAGEMENT (30 MINS)
(SMALL GROUP DISCUSSION)

FEEDBACK (20 MINS)
(LARGE GROUP DISCUSSION)

Financial Management in Cross-Border Projects

INTRODUCTIONS

Participants introduce themselves and explain their role in managing the finances of their cross-border partnership.

EXERCISE 1   **MANAGING MONEY AND ITS CHALLENGES**

This exercise is done in the large group.

Brainstorm what is involved in managing money and what are the challenges. Ensure you discuss what is different when there are two groups involved in managing money across two legal jurisdictions. Possible prompts are:
  ➢ Finding funds and applying for money
  ➢ Developing structures to manage finances
  ➢ Sustainability
  ➢ Simplifying Record Keeping
  ➢ Accountability
  ➢ Training
  ➢ Criteria for funding

INPUT FROM FACILITATOR: **ELEMENTS OF FINANCIAL MANAGEMENT**

There are four main elements in managing money
  ➢ Fundraising   - getting it
  ➢ Recording   - for yourself and funders
  ➢ Decision-making   - what to do with it
  ➢ Reporting   - to Committee, workers and funders

Your ability to raise funds and your success in applying for grant-aid can often depend on the quality of your group's:

Recording processes: How you keep your records? How organised are your records?

Decision-making process: Who do you consult when deciding to spend money?
Do you get the best value for money? Are your accounts open/transparent? Who are you accountable to?

Reporting processes: How well and how often do you report to funders and to your group? What form do these reports take?

FUNDRAISING

In terms of money management, one of the major challenges that you will probably encounter is the identification of suitable funders for your projects.

- ✓ Approach funders with a definite plan or go with a firm idea. In this way the funder can let you know whether they are suitable, or alternatively if they are suitable you can bring the funder or statutory agency along with the project.

Points to Remember

- ➢ Before filling in the application form ask the funder to explain their criteria and tell you exactly what they are looking for.

- ➢ Fill in the application form yourself. Under EU Regulations, no consultant can be paid to fill in an application. If you are having trouble with the application form or the application process go back to the funder and ask for advice.

- ➢ If your application is turned down go back and find out why. Ask for a representative to meet or visit your group.

- ➢ The funders are there to support you in the application process. Use them as a resource to learn for future funding applications.

FINANCIAL SYSTEMS

The second major problem tends to be putting in place and maintaining good financial systems.

- ✓ If someone else has responsibility for maintaining and managing the finances of your group (for example a project worker, an accountant etc.), the group or Committee should undertake training in understanding and managing finances. This ensures that the group are aware of reporting requirements and recording procedures and that you understand the causes and consequences of decisions made with regard to finances.

- ✓ Remember your group has control over recording, reporting, decision-making and your approach to fundraising, but you don't have control over decisions on whether or not you will receive funding.

- ✓ You should document the recording and reporting procedures your group has in place when writing fundraising applications and business plans. This is the same as with any business. Just because you are in the voluntary sector doesn't mean you shouldn't record and report as businesses do.

- ✓ Although you might not agree, having good financial systems helps with funding applications.

RECORDING

Keeping accounting records is necessary for good financial practice. They show and explain all financial transactions, are a record of assets and liabilities of the group and show your group's financial position on any particular date in the past. Records are the basic tools for financial management.

✓ Decide on an accounting system appropriate for your group - the system should fit your group not the other way around.

✓ Keep a clear and logical filing system to support entries in your account books. (For example separate files for unpaid and paid invoices, filing paid invoices in cheque number order etc.)

✓ Try to use a separate bank account for each grant or project. This simplifies reporting procedures and makes it easier to follow your finances and transactions.

The most common types of record used by small groups are;
➢ Cash Book for each bank account - recording all transactions going through the bank account
➢ File for Paid Invoices
➢ File for Unpaid Invoices
➢ File for Income Related Correspondence
➢ Filing system for correspondence relating to individual grants
➢ Petty Cash Book
➢ Bank Reconciliation Statements produced at regular intervals

You can expand on all these types of record, if appropriate, by going through the handout attached - 'Why keep Accounting Records?'

SUSTAINABILITY

Sustainability is a cause of concern for the majority of community and voluntary sector groups. There is no one answer to the question of sustainability. There is not always going to be sustainability within projects, some projects will last longer than others. It is usually the funders who ask questions about a project's sustainability. However, your group needs to start asking the question themselves.

Below are some options and pointers your group might consider in trying to achieve sustainability.

✓ You need to refine and redefine what you are doing on an ongoing basis. Sustainability is not about keeping a job for your project worker. It is about the value of the work you are doing, how well you meet the needs of your community and value for money.

✓ If your group is filling the role of the statutory sector in providing a particular service to the community, then it should be possible to enter into a contract with the relevant authorities on the basis that the State should provide either the funding or the service.

- ✓ Some projects will achieve sustainability by being mainstreamed. However, just because your project has been funded that does not mean that it will either receive continual funding or that it will be mainstreamed.

- ✓ In order to achieve sustainability some groups have become involved in the Social Economy and Enterprise Development. Enterprise is becoming a key area for development and sustainability because it enables the group to move away from relying on funders for survival.

- ✓ The ability to go it alone, without grant-aid, is a sign of success.

- ✓ Achieving sustainability allows groups to undertake long-term planning for long-term funding.

EXERCISE 2   **BEST PRACTICE IN MONEY MANAGEMENT**

Split the large group into smaller groups of 4-5 people.

In small groups discuss the:
- ➢ Methods you use in your own group which work well under the four headings of Fundraising, Recording, Decision-Making and Reporting
- ➢ Challenges your group faces under each of the four headings

Each group feeds back to the large group. Draw out the common points raised in each group regarding best practice in money management.

Ensure that each of the small groups keeps a record of their discussion as models of best practice can be written up and circulated after the session.

More specific work on Accounting procedures etc. can be undertaken with the group by working through the following handouts. This will depend on the level of understanding the group has of financial procedures. It may be necessary to bring in specialist trainers to do indepth work on Financial Management.

The exercises and inputs documented above were designed and used by Community Change (formerly Forum for Community Work Education) at the seminar 'Financial Management in Cross-Border Projects' held by the Cross-Border Community Development Project in the Silverbirch Hotel, Omagh on 16 May 2000.

WHY KEEP ACCOUNTING RECORDS?

Groups must keep accounting records as they are:

- ✓ Necessary for good financial practice

- ✓ Basic tools for financial management

Your accounting records:

- ✓ Must be kept to show and explain financial transactions

- ✓ Should show day-to-day entries for all monies received or spent, showing the source or destination of funds

- ✓ Must show a record of your Assets & Liabilities

- ✓ Should be able to show your group's financial position on any particular date in the past

- ✓ Must be kept for six years after the end of the financial year to which they relate

SIMPLE ACCOUNTING RECORDS FOR SMALL CHARITIES

✓ Choose an Accounting System that is appropriate for your group. The system should fit the group, not the other way around.

✓ An Analysed Cash Book may be adequate

  ➢ The Cash Book is a simple daily record of receipts and payments

  ➢ Headings used in the Cash Book should coincide with the group's spending patterns (e.g. Wages, Costs, Training, Travel, Stat., Phone, Subs, Travel, Other etc.).

  ➢ A clear and logical filing system should be set-up to support entries in the Cash Book.
  For example: Separate files for holding unpaid and paid invoices
             Paid invoices may be filed in cheque number order

  ➢ **MONIES RECEIVED CAN THEN BE TRACED FROM THE CASH BOOK TO THE FILING SYSTEM**

TYPES OF RECORDS TYPICALLY USED BY SMALL GROUPS

• A separate Cash Book for each separate Bank Balance/Account

• A File for Paid Invoices, marking on them the number of the cheque used to pay invoice, date paid, by whom approved and filed in order of the cheque number used to pay the invoice.

• File for Unpaid Invoices

• File for Payment Advice Notes (e.g. received from funder) or income related correspondence

• Filing system for Correspondence relating to grants and donations received from regular funders.

• Petty Cash Book – file for Petty Cash Vouchers

THE CASH BOOK

✓ The Cash Book records all the transactions going through the Bank Account (i.e. monies received and monies spent).

✓ It records transactions in greater detail than the statement supplied by your bank.

✓ It can include the name of the person being paid and the type of expenditure involved (e.g. salaries, training, stationery, etc.).

✓ You should have a separate Cash Book for each Bank Account.

Also, consider having a different Bank Account for each significant source of income – in the long run this makes for a simpler, easy to use system.

Your stationery supplier will have standard Cash Books available – sometimes called Cash Analysis Books – with ruled columns for the various categories of Income and Expenditure that the group may have.

➤ Both receipts and payments can be recorded in the same book, perhaps using both front and back pages at the same time or keeping the left hand side for receipts and the right hand side for payments.

➤ The items recorded would be:
- The date received or paid
- Reference – cheque number or paying-in slip number
- Who the cheque has been made out to or who has paid money in
- Total amount of cheque or receipt
- The above amount analysed into the appropriate category e.g. salaries, travel, phone etc.

CASH BOOK (PAYMENTS)

Date	Cheque Number	Payee	Total	Salaries/ Inl. Rev.	Travel	Train	Phone	Stat.	Post
1.04.00	000350	Landlord	1500.00						
2.04.00	000351	B.T.	155.75				155.75		
3.04.00	000352	Book shop	100.50					100.50	
5.04.00	000353	Post Office	55.00						55.00
10.04.00	000354	Community Training	100.00			100.00			
20.04.00	000355	Staff member	75.00		75.00				
24.04.00	000356	Staff member	1000.00	1000.00					
30.04.00	000357	Inl. Rev.	300.00	300.00					
		TOTALS	3286.25	1300.00	75.00	100.00	155.75	100.50	55.00

Each item in the Cash Book should be referenced to supporting documentation.

EXAMPLES

The payment of rent to the landlord should be supported by an invoice from the landlord, which has been marked with the cheque number and date of payment and then filed in some clear and logical manner, such as cheque number order.

The payments of salaries and PAYE/NIC should be supported by your wages records (either manual P11s or a computerised payroll package (e.g. Sage or TAS Books).

The payment for staff travel expenses should be supported by an approved, itemise record of mileage claimed or documentation such as parking tickets, train tickets, etc..

CARRYING OUT A BANK RECONCILIATION

A Bank Reconciliation is carried out between your internal record (Cash Book) and the external record (the Bank Statement) to make sure that a complete and accurate record of your transactions is being kept by both parties. (Banks make mistakes too!)

To perform a Reconciliation, the Cash Book must be kept up to date (reinforcing the need for efficient, well organised working procedures).

The Reconciliation should be performed as soon as possible after receiving the Bank Statement (which may be received on a monthly basis) to make sure that any mistakes are identified and corrected as soon as possible.

STEP BY STEP GUIDE TO BANK RECONCILIATIONS

A SAMPLE FORM FOR USE WHEN CONDUCTING RECONCILIATIONS IS INCLUDED

1. Get a Bank Statement for relevant period

2. Check items from Bank Statement against Cash Book entries and tick both off

3. Enter balance as per Bank Statement in the relevant space on the form provided

4. On the form, list the payments that are in your Cash Book but not on the Bank Statement

5. Likewise, list receipts that are in the Cash Book but not on the Bank Statement

6. Use the totals of 4 & 5 above to adjust the Bank Statement balance (adding Income and subtracting Expenditure from the Cash Book that was not on the Bank Statement)

7. Enter on the form any payments which are on the Bank Statement but not in the Cash Book (e.g. direct debits, standing orders, bank charges)

8. Likewise, enter any receipts which are on the Bank Statement but not in the Cash Book (e.g. interest, direct credits)

9. On the form, enter the Cash Book balance at the end of the previous month

10. Again, on the form enter the total Cash Book receipts and expenditure for the month (including the totals from 7 & 8 above)

11. Add the total receipts and expenditure for the month to the previous month's Cash Book balance to arrive at the Adjusted Cash Book balance for this month

12. After step 12 the balance from the Cash Book should be the same as the Bank Statement balance, as at step 6 above

SAMPLE BANK RECONCILIATION FORM

Adjustments to Bank Statement Balance	£	Adjustments to Cash Book	£
Balance per Bank Statement @ .... (date)	1.	Balance on Cash Book from last month	
Less unpresented cheques -		Add receipts in month +	
Cheque numbers		Less payments in month -	
		TOTAL	1.
		Less payments on Bank Statement, not in Cash Book	2.
TOTAL	2.	Add income on Bank Statement, not in Cash Book	3.
Plus outstanding income			
Pay in slip numbers			
TOTAL	3.		
Adjusted bank balance Total @ 1 less total @ 2 plus total @ 3		Adjusted Cash Book balance Original total @ 1 less payments @ 2 add income @ 3	
Prepared by	...................(date)	Countersigned	...................(date)

USE OF A PETTY CASH SYSTEM

The group should use their Cheque Account for expenditure wherever possible as this allows for greater accountability in terms of recording and reporting transactions.

However, there will inevitably be occasions when this is not practical e.g. for small cash value items or where the seller will not accept a cheque.

Where this is the case, the cash should be kept in a secure place, *your stationery supplier will have appropriate secure boxes available,* and ALL transactions should be recorded in a Petty Cash Book (which may be similar in format to the cash book).

It is VERY important that any monies going into the petty cash box comes from your bank i.e. you present a cheque to your bank to the value of the monies you wish to introduce to your petty cash box.

This is because it would be easy to lose track of cash received from donations, fund-raising etc. if it were to be put into the petty cash box as soon as it is received and before it is put into the appropriate bank account.

A common mistake made by small (and sometimes not so small) groups is that they do not regard money from petty cash as important. This means that surprising amounts can be spent as petty cash without the documentation and recording which applies to all other transactions.

PETTY CASH PROCEDURES

✓ As with all expenditure, the petty cash expenditure must be legitimate and in accordance with the aims and objectives of the group and NOT a means for individuals to pay for their own personal expenses.

➢ A common system used to manage petty cash is the Imprest System, whereby an initial amount of 'float' is introduced to the petty cash box.

➢ Then, each time petty cash is withdrawn from the box, a petty cash voucher to the value of the amount withdrawn is put into the box.

➢ Therefore, the amount in the petty cash box plus the value for the petty cash vouchers should always add up to the amount of the original float.

➢ The vouchers and receipts form the basis for making entries to the petty cash book and should be filed in a petty cash file.

➢ When some cash has been spent and the float needs to be topped up, make sure all the old vouchers and receipts have been taken out and filed so that they do not get mixed up with the vouchers relating to the new monies introduced.

HANDOUT - AN EXPLANATION OF ACCOUNTING TERMS

ASSETS & LIABILITIES

➢ **Assets** – Money, goods and property which an organisation possesses, including any legal rights it may have to receive money, goods, services and property from others. Assets are usually split into:

Fixed Assets: Assets which continue to be of value to the group year after year, are held on a long term basis and not to disposed of in the short term. Examples would include: land and buildings (if owned, not rented); equipment such as computers, projectors, photo-copiers (again if owned, not rented); fixtures and fittings such as desks, cupboards and filing drawers.

Current Assets: these are assets which the group will normally hold on a shorter term basis. Examples would include: cash at bank; monies owed to the group (either from service users that have been invoiced but have not yet paid *or from funders that 'owe' monies to the group but have not yet paid)*

➢ **Liabilities:** Amounts owed by the group e.g. PAYE/NIC owed to the Inland Revenue or monies owed to suppliers for goods or services received but not yet paid for. Also included as a liability would be *monies received in advance from a funder and which have not been spent as at the balance sheet date.*

EXAMPLE

A group has two main funders. The group's financial year runs from the start of April of one year to the end of March the next year. Both funders have financial years that run from 1^t January to 31^t December.

On 1 January 2000, Funder A deposits £12,000 into the group's bank account, which represents twelve month's funding for a project from 01/01/00 to 31/12/00. As far as the funder is concerned this coincides with their financial year (Jan-Dec).

However, as far as the group is concerned, they have received £12,000 with only three months of their current year left, i.e. year end is at 31.03.00. If the group spend £3,000 between 01/01/00 and 31/03/00, this would leave £9,000 unspent at their year end.
This £9,000 is then shown in their Balance Sheet at 31/03/00 as a liability, because it has been received in advance and is 'owed' to project work which the group is to carry out in its next financial year.

Meanwhile, Funder B has agreed to fund another year long project from 01/01/00, to the amount of £24,000 or £2,000 per month. Due to administrative problems, Funder B has not released any money to the group at 31/03/00, although the work that was to be carried out by the group has indeed been carried out as agreed.

In this instance, the group's Balance Sheet will show £6,000 as being owed from Funder B, as a debtor under the heading of Current Assets, representing £2,000 per month for the months Jan – March.
The balance sheet at 31/03/00 would show the following entries for the above:
Current Assets - Cash £9,000 (received in advance from Funder A but not yet spent)
Debtors £6,000 (owed but not received from Funder B)
Liabilities – **Grant received in advance £9,000** (from Funder A)

DEPRECIATION

Depreciation is an estimate that is made to match the cost of a fixed asset with the time period that the group receives a benefit from that asset. The estimate is usually made on a judgement of the useful life of the asset.

Example 1

A group buys a computer for £3,000 in Year 1 which has a useful life of three years (and will then be obsolete with no resale value).

The group may decide that it receives an equal benefit from this asset over the three years and that the Income & Expenditure Account for each of the three years should be 'charged' an equal amount of £1,000.

To simply charge the total £3,000 to the Income & Expenditure Account in Year 1 would distort the nature of the transaction, with Year 1 being unfairly penalised and Years 2 & 3 receiving the benefit of the computer without being charged for it.

Example 2

In the example below, a group's Income & Expenditure Account shows a surplus of £2,000 before any entry is made for a computer bought for £3,000 during the period.

Without applying the principle of depreciation:

Income & Expenditure Account - Year 1 Surplus   £2,000

                        Less Computer   £3,000

Adjusted Income & Expenditure Account Year 1   (£1,000)   (Deficit)

With depreciation:

Income & Expenditure Account Year 1 Surplus   £2,000
                Depreciation on Computer   £1,000

Adjusted Income & Expenditure Account Year 1   £1,000   (Surplus)

FUNDS & RESERVES

These are perhaps the most confusing items to be found on the Balance Sheet.

The Balance Sheet is usually laid out in two halves, with the top half following this format:

plus	**Fixed Assets**	_____
	Current Assets	_____
less	**Liabilities**	_____
equals	**Total Net Assets**	_____

The bottom half, the part which balances with the top half, is made up of reserves or funds, so that:

	Total Net Assets	_____
equals	**Total Funds**	_____

For many people the confusion starts when they interpret Total Funds as being the same thing as total cash available.

This is unlikely ever to be the case unless the group's total net assets consists solely of cash and does not include such items as fixed assets, debtors or prepayments.

Also, it should be remembered that in arriving at a figure for total net assets, we have made estimates and judgements regarding the value of assets and liabilities to conform with accounting conventions rather than to arrive at an accurate current value of total net assets.

So, the value at which we record fixed assets are only their 'Book Value' in accounting terms and not necessarily the value anyone else would be willing to pay us for those assets.

EXAMPLE
Office furniture may have been bought 3 years ago with an original value of £5,000

With depreciation, we now estimate its Book Value on the Balance Sheet to be £2,000

However, if we were to try to sell this furniture it is possible that we might not find any buyer at all, which would mean it had an actual re-sale value of nil.

- **It is important that groups are able to interpret these matters so that they can realistically plan ahead using their available resources rather than on the basis of misinterpreted financial information.**

TYPES OF FUND

As far as most groups are concerned their funds are likely to fall within three main types.
1. **Unrestricted Funds**: These are funds held for the general purposes of the group, to be spent as the committee directs, as long as this expenditure is consistent with the stated aims of the group in their constitution. These funds are likely to have been raised by the group's own income-generating activities such as income for services provided, flag days, raffles or general donations.

2. **Restricted Funds**: These are funds which are held for a specific purpose and can be spent on only that purpose. The group have no right to decide to spend these funds on other purposes, so it is essentially the funder that decides if a fund is to be restricted, and these would include all the National Lottery funders and those that fund under the EU Peace & Reconciliation Programme etc..

3. **Designated Funds**: These are funds that are unrestricted but that have been set aside by the committee for a specific purpose e.g. funds raised at a disco may be designated for use on youth projects.

FUND REPORTING

Good practice on fund reporting for charities has been established by the:
STATEMENT OF RECOMMENDED PRACTICE: ACCOUNTING BY CHARITIES
(published by the Charity Commission UK)
&
Charities Act 1993 (UK)

Groups that prepare accounts with reference to the above good practice are operating under a different system than that which applies to normal commercially-orientated accounts.

The main difference is that the Statement of Recommended Practice is not trying to ascertain whether a group has made a profit or a loss in any given period, but instead to show all incoming resources, all expenditure and all fund movements. With this in mind, **the SORP** requires that the group prepare a:

STATEMENT OF FINANCIAL ACTIVITIES

Perhaps the main practical difference for groups is that their accounts must reflect their funding structure, so that restricted funds are shown as separate from unrestricted funds. This is most easily done by presenting the information in columnar format, with a different column for each type of fund.

If the group has more than one restricted fund, it is permissible to combine them in one column as long as the accounts provide notes which allow for each significant restricted fund to be tracked.

It is **important** that groups **consult with their accountant** on the need to follow this best practice **before** annual accounts are drawn up, because some funders expect these procedures to be followed.

CROSS-BORDER RECONCILIATION: EXPLORING THE ISSUES

AIMS

THE AIMS OF THIS SESSION ARE TO:

- ENCOURAGE THE GROUP TO EXPLORE AND SHARE THEIR EXPERIENCES OF THE NORTHERN IRELAND CONFLICT, OF RECONCILIATION AND THEIR UNDERSTANDING OF COMMUNITY RELATIONS ISSUES
- ENCOURAGE THE GROUP TO BEGIN TO THINK ABOUT THESE ISSUES IN THE CONTEXT OF THEIR CROSS-BORDER PARTNERSHIP

SESSION PLAN

INTRODUCTIONS   (10 MINS)

INPUT FROM FACILITATOR: RECONCILIATION   (5-10 MINS)

EXERCISE 1:   FIRST MEMORIES WORKSHEET   (20 MINS)

EXERCISE 2:   NORTH/SOUTH WORKSHEET   (20- 30 MINS)

EXERCISE 3:   TIMELINE EXERCISE   (20 MINS)

EXERCISE 4:   PERSONALITIES WORKSHEET
                   & STATE APART CD ROM (OPTIONAL)   (30 MINS)

CROSS-BORDER RECONCILIATION: EXPLORING THE ISSUES

INTRODUCTIONS
Participants introduce themselves and state their expectations for the session.

INPUT FROM FACILITATOR: RECONCILIATION

This session is largely focussed on the participants' own experience of reconciliation, the conflict and their understanding of community relations issues. Inputs are, therefore, kept to a minimum.

The facilitator explains the agenda for the session and ensures all participants are comfortable with the various elements of this. A brief definition or input on reconciliation may be given if suitable.

Exercise 1 First Memories Worksheet (Handout)

This exercise will spark participants' memories and feelings about the conflict in Northern Ireland, North-South relationships and the border. This exercise will lead to discussion of people's own backgrounds, memories, experiences and opinions. Each participant fills up their own worksheet and discussion takes place in the large group.

Exercise 2 North/South Worksheet (Handout)

This exercise examines participants' preconceptions and stereotyping of people in Northern Ireland and the Republic of Ireland. It sparks interesting and often humorous debate on North/South relationships. The large group can be split into two single identity groups for the purposes of filling out the worksheet. Discussion takes place in the large group.

EXERCISE 3 TIMELINE EXERCISE

On a long strip of paper make a time-line, marking out each decade from 1920 to the present. This represents the length of time the border has been in place.

Ask each participant to remember three significant personal events and three significant political events which occurred during their lifetime. Ask them to write each of the six memories on a post-it note and place each note on the correct part of the time-line - personal events above the line and political below it.

This exercise will focus participants on the significance of history, the impact of political events on personal lives and the manner in which our day-to-day lives continue within an environment of political conflict and change.

Appropriate questions at this point may be;
- ✓ What makes history?
- ✓ How do we learn it?
- ✓ What is our role as community workers and relationship-builders in the context of building reconciliation?

EXERCISE 4   **PERSONALITIES WORKSHEET**
              (USING A STATE APART & HANDOUT)

Using the Community On-Line CD ROM **'A State Apart'** the political aspects of the conflict in Northern Ireland can be explored in various ways such as through looking at specific events, individuals, themes or times. One such example is the Personalities Worksheet.

Participants are asked to identify individual prominent personalities involved in politics in Northern Ireland and write down what they know and think about them. Using the CD ROM information on these personalities can be examined.

Ask participants to compare their own opinions with the information on the CD ROM and discuss whether they agree or disagree and whether they were surprised by what they learned through the CD ROM.

Development Manual for Cross-Border Projects

EXERCISE 1   **FIRST MEMORIES WORKSHEET**

Our first experiences and encounters with something often shape the way we see these things throughout our life. Sometimes we cannot even remember the first messages we received about those things, but if we remember, we can reflect on what impact this might have had on us. Take a few minutes to go back in time and recall..............

1.   When I first heard about **North and South**.....

        What was the message?

2.   When I first learned about **the border.......**

        What was the message?

3.   When I first heard about **the 'troubles'.......**

        What was the message?

EXERCISE 2   **NORTH/SOUTH WORKSHEET**

Imagine you are living in Northern Ireland. Or try and put yourself in the position of people from Northern Ireland that you know. What does this person think of people from the Republic of Ireland? Try and sum up all the things that this imaginary person MIGHT come up with, even if those things might NOT be nice and you might not agree with these opinions!!

Many Southerners think that we.............

Many Southerners think that the 'troubles'............

Imagine you are living in the Republic of Ireland. Or try and put yourself in the position of people from the Republic of Ireland that you know. What does this person think of people from Northern Ireland? Try and sum up all the things that this imaginary person MIGHT come up with, even if those things might NOT be nice and you might not agree with these opinions!!

Many Northerners think that we.............

Many Northerners think that the 'troubles'............

EXERCISE 4   **PERSONALITIES WORKSHEET**

Think of three personalities from politics and public life in Ireland. Write down what you know and think about them.
Compare this with the information contained in the Personalities section on the State Apart CD ROM. Are there any surprises? Do you agree or disagree?

Personality 1

....   What's on the CD ROM?

What I know and think of him/her:

                                          Surprises? Do I agree?

_____

Personality 2

....   What's on the CD ROM?

What I know and think of him/her:

                                          Surprises? Do I agree?

_____

Personality 3

....   What's on the CD ROM?

What I know and think of him/her:

                                          Surprises? Do I agree?

_____   52

CROSS-BORDER RECONCILIATION: DEVELOPING THE SKILLS

AIMS

THE AIMS OF THIS SESSION ARE TO:
- RAISE AWARENESS ON ISSUES OF DIVERSITY
- EDUCATE/INFORM ON CONCEPTS UNDERPINNING RECONCILIATION WORK
- DELIVER BASIC SKILLS TO ASSIST PARTICIPANTS TO DEAL WITH DIFFICULTIES SHOULD THEY ARISE
- BEGIN TO FORMULATE WORKING PRACTICES AND GUIDELINES WHICH CAN UNDERPIN CROSS-BORDER WORK

SESSION PLAN

INTRODUCTIONS/GROUND RULES   (10-15 MINS)

INPUT FROM FACILITATOR: EQUITY, DIVERSITY AND INTERDEPENDENCE   (10 MINS)

EXERCISE 1: WHAT DO WE MEAN BY RECONCILIATION?   (15 MINS)

EXERCISE 2: OBSTACLES TO RECONCILIATION   (15 MINS)

EXERCISE 3: WHAT INFLUENCES OUR ATTITUDES?   (5 MINS)

EXERCISE 4: ATTITUDES AND PREJUDICES   (15 MINS)

TEA/COFFEE BREAK   (15 MINS)

INPUT FROM FACILITATOR: ATTITUDES AND PREJUDICES   (10 MINS)

EXERCISE 5: WHAT'S WHAT CHECKLIST   (20 MINS)

EXERCISE 6: DEVELOPING AN EDI POLICY   (30-40 MINS)

CROSS-BORDER RECONCILIATION: DEVELOPING THE SKILLS

INTRODUCTIONS

Participants introduce themselves and give an update on aspects of reconciliation built into their cross-border partnerships.

INPUT FROM FACILITATOR   EQUITY, DIVERSITY AND INTERDEPENDENCE

Outline the aims of the session as set out in the agenda. It would also be useful to ask the group to set out some ground-rules for the session at this stage (e.g. confidentiality, openness, tolerance of different opinions etc.).

Equity, Diversity and Interdependence are the three main principles involved in solving the problem of disharmony and conflict between people. By acknowledging and accepting differences, people can move on to building constructive and mutually beneficial relationships. These concepts and the work that will be done in this session on attitudes, prejudices and discrimination are valid within any society or community. Every community is made up of different people, different groups and different attitudes. Regardless of where we live or who we work with, we must learn to recognise, accept and tolerate difference and put policies in place to deal with conflict and division.

EQUITY: Equity is understood as a commitment at all levels within society to ensuring equality of access to resource, structures and decision-making processes and to the adoption of actions to secure and maintain these objectives.

Put simply **equality** means treating everybody the same regardless of their circumstances while **equity** is taking circumstances into account when dealing with people.

DIVERSITY: Diversity can be seen in the ever-changing variety of community and individual experiences. Respect for diversity affirms the value which can be derived from the existence, recognition, understanding and tolerance of difference whether it is expressed through religious, ethnic, political or gender background.

Respect for Diversity means recognising and accepting difference.

INTERDEPENDENCE: Interdependence requires a recognition by different interest or identity groups of their obligations and commitments to others and of the inter-connectedness of individual/community experiences and ambitions leading to the development of a society which is at once cohesive and diverse.

Interdependence means recognising our role in developing the necessary connections between different groups if we are to have a unified, harmonious society.

COMMUNITY RELATIONS is the search for the best balance between these three concepts. Emphasising one in isolation might undermine the others. For example;
➢ Simple Equity arguments can be used to support separation between communities and ignore the long-term need to build sustained interdependence.
➢ Diversity arguments can be, and have been, used to cover up real inequities.
➢ Interdependence can become a means of ingraining dominance of one group or of failing to address real contradictions in relationships.

EXERCISE 1 WHAT DO WE MEAN BY RECONCILIATION?

In a large group get participants to brainstorm to a flip-chart what we mean when we use the word reconciliation. From this it should be possible to work out a definition of reconciliation as understood by the participants. A discussion on more formal definitions of the concept may also be useful at this stage.

Possible words to use are:

> understanding
> co-operating
> peace

> bringing together
> thinking differently
> healing

EXERCISE 2 OBSTACLES TO RECONCILIATION

Divide the large group into small mixed groups (mixed North/South and/or by religion). Give each group 5-10 minutes to discuss what they perceive as obstacles to reconciliation. Feedback to a flip-chart.

In the large group discuss how these obstacles might be overcome. Examples you might suggest are:
> get to know one another
> engage a facilitator, experienced in dealing with these issues, to undertake the process
> create environments where dialogue can occur
> become more informed about others

These obstacles centre around negative attitudes. We must recognise and face up to these attitudes in ourselves and start dealing with issues of Equity, Diversity and Interdependence from this point.

EXERCISE 3 ATTITUDES AND PREJUDICES

On a flip-chart get the group to brainstorm words about the following categories:

> British
> Irish

> Protestant
> Catholic

This should throw up some interesting attitudes, stereotypes and prejudices which can be discussed and which lead on to the next section of the session. The list of words will show a move from attitudes to prejudices and stereotypes.

EXERCISE 4 WHAT INFLUENCES OUR ATTITUDES?

The range of influences which are brought to bear on our attitudes are many. They range from parents, schools, family, friends and peers, to the Church, the media and society. Engage in a short discussion around this. This discussion should show the range of influences which affect our attitudes and lead us to hold prejudices.

INPUT FROM FACILITATOR: ATTITUDES AND PREJUDICES

Draw the following diagram on the flip-chart.

ATTITUDES	BEHAVIOUR	CONTEXT
	ATTITUDES	
	⬇	
	PREJUDICE	
	⬇	
	STEREOTYPES	
	⬇	
	DISCRIMINATION	
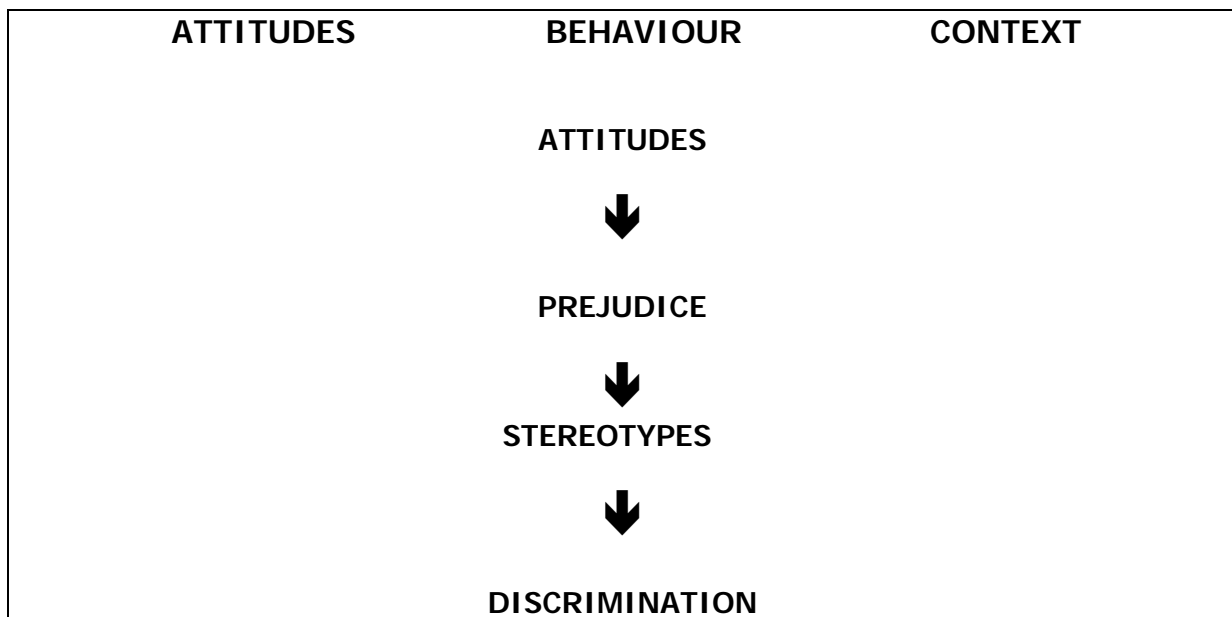
Our **attitudes** can influence our behaviour. If we feel very strongly about an attitude we have towards an individual or group that we do not know it can become a prejudice.

A **prejudice** is an unfavourable opinion or feeling which has been formed beforehand without knowledge, thought or reason. Prejudices are feelings or attitudes (positive or negative) towards individuals or groups and based on prior assumptions.

Negative attitudes can lead to stereotyping.

Stereotyping can be defined as a tendency to think or act in rigid, repetitive and often meaningless patterns: a standardised image or perception shared by all members of a social group. Most of our stereotypes tend to be negative. Because of this some people prefer to substitute the term "Generalisation" for "Stereotype" as being less emotive or value-loaded.

If we act on a prejudice or stereotype it becomes an act of discrimination.

Discrimination is defined as the unfair treatment of person, racial group, minority etc.: action based on prejudice. It is important to see discrimination as prejudice in action, since it is based on the creation of unfavourable distinctions between one group of people and another often because of characteristics such as race, colour, sex or intelligence.

Discrimination can occur in a number of different contexts. Two examples are given here:
Race/Racism: A group of persons sharing a genetic pool. This is a disputed term as it can't really be shown to exist. Racism occurs when discriminatory action is taken on the basis of a person or group's perceived ethnic origin.
Sectarianism: This is discrimination based on perceived religious affiliation.

EXERCISE 5   WHAT'S WHAT CHECKLIST

Divide the large group into small mixed groups and circulate the What's What Checklist Handout and list of definitions provided. Get each group to complete the Handout (10 mins) and feedback the results. Discuss the results - did people disagree or agree?

EXERCISE 6:   DEVELOPING AN EDI POLICY

The participants should now have an understanding of the issues in Equity, Diversity and Interdependence, the manner in which negative attitudes can have discriminatory consequences and have experience of discussing these issues.

Ask participants to think about what policies they have in place in their own group to cater for difference.
- ✓ Do you have an EDI policy?
- ✓ What should be in it?
- ✓ How do you create a safe environment where people can come and be accepted?
- ✓ How do you deal with conflict which arises because of difference?
- ✓ How do you deal with prejudices or discriminations if they arise?
- ✓ Are there any other issues which should be included because of our cross-border link?

Go through these questions with participants and use the Community Relations Council Checklist Handout provided.

➢ A draft/outline EDI Policy should be the result.

WHAT'S WHAT CHECKLIST

Classify the following statements as instances of:

a) Prejudice i.e. negative feelings or attitudes about a group or individual without reasonable knowledge of that person or group

b) Stereotyping i.e. simplifying judgements about a certain group of people so that we see all members of that group as having certain, usually negative, traits

c) Discrimination i.e. negative or positive prejudice translated into action and behaviour

d) Sectarianism i.e. discrimination based on religion (in Ireland, religion and politics)

All of the above can:

i) occur at an individual level or an institutional level

ii) can be conscious or unconscious

iii) be direct (e.g. sustained through legislation) or indirect

CHOOSE A), B), C) OR D) FOR THE FOLLOWING

1. Catholics are oppressed. They are forced by the church to have too many children.

2. We are an equal opportunities employer, but we don't ask to know our applicants religion on our application forms.

3. (To a man) You can't come to this women's studies course – it's just for women.

4. I don't like our new secretary – he's got punky hair and a funny way of dressing.

5. Protestants are brain-washed, they just let their leaders do their thinking for them.

6. We are open to interviewing women for our top jobs, but they just don't apply. You can't expect us to do more.

7. I am not sectarian – I can't be, I'm a Catholic.

8. I've always done my best by my employees – we usually recruit them by word of mouth – that way we know who we are getting.

9. Women are different to men – they are better at the childrearing and all that motherly stuff that children need.

10. Everybody should be forced to learn Irish in the schools here.

11. We have the right to exclude women from our golf club – they would just crowd up the greens if we let them in.

12. We are a state school, open to all, including Catholics, so we don't discriminate.

13. I'm not sexist, I can't be, I'm a woman.

14. Itinerants should all be made an offer of a decent house, and that will get them off the roads.

15. I didn't like the look of your friend, he looks odd with that moustache.

16. Homosexuals should not be allowed to work with children – children are much safer with heterosexuals.

17. I'm a Protestant and I don't want my daughter to marry a Catholic – life would be too difficult for them.

18. Protestants are much more hard working than Catholics.

19. You can never trust an RUC man - they just protect their own.

20. I never notice what people are – I just treat them all as equal.

Development Manual for Cross-Border Projects

DEFINITIONS

1. PREJUDICE

Unfavourable opinion or feeling formed beforehand without knowledge, thought or reason. Feelings or attitudes (positive or negative) towards individuals or groups and based on prior assumptions.

2. STEREOTYPE

Tendency to think or act in rigid, repetitive and often meaningless patterns: a standardised image or perception shared by all members of a social group. Most of our stereotypes tend to be negative. Because of this some people prefer to substitute the term "Generalisation" for "Stereotype" as being less emotive or value-loaded.

3. DISCRIMINATION

Unfair treatment of person, racial group, minority etc.; action based on prejudice. It is important to see discrimination as prejudice in action, since it is based on the creation of unfavourable distinctions between one group of people and another often because of characteristics such as race, colour, sex or intelligence.

4. RACE/RACISM

Group of persons sharing a genetic pool. This is a disputed term as it can't really be shown to exist. Racism occurs when discriminatory action is taken on the basis of a person or group's perceived ethnic origin.

5. SECTARIANISM

This is discrimination based on perceived religious affiliation.

COMMUNITY RELATIONS COUNCIL - CHECKLIST FOR PROJECTS

This checklist has been drawn up to assist projects in considering if they are operating as welcoming or inclusive to those from a variety of traditions, cultures, religions, or political backgrounds or whether there are some barriers apparent to people outside the group but not obvious to those involved. The list is not exclusive and should not be taken as absolute but rather as a guide to aid discussion in a group or project. The guide does not try to give any specific answers or proposals as these may vary from project to project and area to area. The critical issue is that there is discussion and consequent decisions in the group or project. The Community Relations Council is of course willing to give advice and support or suggest where such advice and support can be found to help you with those discussions and decisions.

1. Does the make up of the group at all levels, i.e. users, membership, committee, staff, officers and patrons, reflect the breakdown of the local population with regard to political, religious or cultural differences? If not, what action can be taken to try to redress any imbalance? In this you are not looking for exact quotas or numbers but for trends.

2. Does the group use venues for its meetings which are seen as welcoming and accessible to those of all traditions and backgrounds. Is the venue seen as 'open' and 'safe'?

3. While the venue itself may be seen as 'neutral' does travel to it mean that people have to travel through 'foreign' or what they might see as 'hostile' territory?

4. In sending out information about the group's activities does it ensure that the information is provided through what may be different networks which may operate in differing communities?

5. Has the group developed ways in which issues of potential sectarian difference can be raised and discussed in the group without rancour and can then hopefully be resolved? The lack of being able to do this is most often shown by silence or avoidance.

6. Is the name of the group seen as being associated with only one tradition or with a variety of traditions?

7. Does the group or the venues it uses have symbols which can be seen as being identified with only one tradition?

8. Do the users of the group's facilities or premises carry with them a perceived connection or support of one community and not another?

9. Does the group make any positive statement about principles of being open, cross-community, anti-sectarian?

10. Has the group developed guidelines for staff, users, members etc. about potential issues of sectarian, political or other forms of harassment and are these clearly available and shown to people? Are there training and induction procedures on the reasons for the guidelines and their use?

For further information or advice please contact the Community Relations Council, 6 Murray Street, Belfast BT1 6DN. Telephone 028 9022 7500 Fax 028 9022 7551