2018 ANNUAL REPORT
Community Development

Creating better futures
A world where strong, healthy communities can thrive, building sustainable livelihoods and brighter futures.
Abbreviations

BCW  Brighter Communities Worldwide
CHA  Community Health Assistant
CHC  Community Health Committee
CHEW  Community Health Extension Worker
CHS  Community Health Strategy
CHV  Community Health Volunteer
CRA  Community Referral Assistant
CU  Community Unit
FGM/C  Female Genital Mutilation/Cutting
FOK  Friends of Kipkelion
G4G  Girls for Girls Programme
EONC  Essential Obstetric and Neonatal Care
HECA  Healthy Environment for Children’s Alliance
SDGs  Sustainable Development Goals

Contents

Chairperson’s Message 2018  2
CEO’s Message 2018  3
About Brighter Communities Worldwide  4
Context  5
Our Unique Approach  6
Our Theory of Change  7
Looking Back  8
Going Forward  9
2018 Financial Summary  10
2018 Programme Expenditure  11
Health  12–16
Water and Sanitation  17–18
Education  19–23
Economic Empowerment  24–25
Uganda  26
Development Education and Public Engagement  27–28
Partnership  29–30
2018 Volunteers  31
Good Governance  32
2018 Fundraisers  33
Nothing Will Stop ME campaign  34
Directors’ Report and Financial Statements  35
Chairperson’s Message 2018

I am delighted to be contributing to the annual report for the first time as Chairperson of Brighter Communities Worldwide. I am still very new to the role having joined the board in 2017 and taken over as Chairperson in 2018.

I have been an admirer and supporter of the vision and work of the organisation since I first heard of Brighter Communities Worldwide. I was inspired that people of my generation were dedicating their free time and often their lifetime’s work to the cause of development and to addressing inequality. In the past year however, I have gained a much deeper appreciation of how the organisation works in real and meaningful partnership with local communities in the areas where we work.

Travelling to Kenya with my wife and daughter in September 2018 gave me a great understanding of the work we do. On our first day in the office in Londiani, I got to meet some of our key Kenyan staff. I have to say that I was immensely impressed with the passion, drive and ability of those I met. It was immediately clear that our staff in Kenya are an amazing group of passionate community leaders and hugely capable and enthusiastic people.

During our visit we also met members of the Kenyan Board of Directors and the local volunteers and community leaders who help to deliver the programmes. I have seen the word “Partnership” on many reports but meeting these people brought home to me that partnership is truly at the core of everything we do.

For that, we must give great credit to the vision of the founders and supporters who have never compromised on this vision over 16 years.

Another term that is easy to say, but often difficult to deliver on is “Sustainability”. I witnessed an approach to development that is passionately driven by the staff team, volunteers and community partners in Kenya that can ensure that the impact of the work we do sustains well into the future across all the areas we operate.

My visit brought to life how Brighter Communities Worldwide can help deliver against the Sustainable Development Goals.

The simple individual examples I experienced on my trip to Kenya brought this home to me in a very real way.

I saw in Ndonbusat a village that has been transformed with access to safe drinking water, massive increases in school attendance and access to safe maternal health – delivered through a decade of projects from Brighter Communities Worldwide staff and volunteers working in true partnership with the local community. The sobering realization for me was that there are many other villages within a few miles and throughout the region with the same needs where we can have the same impact.

I saw that we have developed an approach to community development that we are successfully delivering in partnership with the local community that can transform the lives of further communities.

I would like to pay tribute to our outgoing Chairperson Anita Layden. Anita served the organisation loyally as Chairperson and board member as well as being a keen and expert volunteer on Harambee and a loyal supporter of the organization. I would like to thank our outgoing board members who stepped down in the past year. Eva Creely and Audry Deane left the board in 2018 after years of loyal and distinguished service. I would like to welcome Sean O’Sullivan, Christine Burke and Anne Healy to the board and look forward to working with you. I would also like to thank my fellow Directors, the Executive Committee, The Chief Executive Officer, and the staff for your passion, support and hard work during 2018.

Colum Horgan
Chairperson
Brighter Communities Worldwide are committed to being part of the 2030 Agenda for Sustainable Development which encompasses the 17 Sustainable Development Goals (SDGs) with the aim to ‘leave no one behind’. The level of inequality, rates of poverty and hunger, the degradation of the environment, access to energy, jobs and good health are everyday challenges in the communities where we work.

During 2018 Brighter Communities Worldwide continued to deliver programmes that contribute to the achievement of these goals. This report documents these achievements, but I would like to highlight some key areas:

- We began working on supporting the Community Health Strategy across two new sub counties in Kericho (Ainamoi and Sigowet) with a population of 330,000. Our programmes now reach 587,000 people and our goal is to reach 1 million people over the next 5 years.
- In April we ran a successful campaign called “Nothing Will Stop Me” which increased awareness around the challenges of menstrual health in Kenya and was managed from Kenya with support from the Yetu Foundation.
- The Maternal Health Shelter attached to Londiani Sub County Hospital has during 2018 enabled 55 women to deliver their babies safely and contributed to healthier mothers and babies in Kenya.
- The introduction of a new antenatal care tracking system during the year will support women through their pregnancy and is part of our commitment to maternal, new-born and child health.
- We completed our strategic review process throughout 2018, and developed a new strategic plan to begin on 1st January 2019. It was a great opportunity to meet with our stakeholders, listen to their feedback and ensure our future direction is built on their needs and their priorities.
- Our sustainable tourism project grew from strength to strength this year with further development of the campsite in Ndubusat, training of porters and guides and further mapping of the routes with help from overseas “Harambee” volunteers in November.
- The growth and impact of our healthy schools and menstrual health programmes continued throughout 2018, and contributed to improved attendance rates across primary and secondary schools as well as the reduction of stigma surrounding menstrual health in the community.
- We completed our pilot project in Uganda in partnership with the Adraa Agricultural College - “Bringing health to communities”, and look forward continuing our partnering journey in 2019.
- In December we partnered with the County Government of Kericho in supporting World Aids Day with its theme of “Know your HIV status”.
- During 2018 34 volunteers and visitors from Ireland, UK and Australia travelled to Kenya to work in partnership with our staff and volunteers in Kenya on a variety of projects. I would like to express my sincere thanks to them for the contributions they made. Asante Sana!

I would like to thank the Staff team who have worked tirelessly to create better futures during 2018. I would also like to thank our Board of Directors in Ireland and in Kenya, our volunteers, partners, and donors. We have worked together as a team during 2018, and I look forward to the journey continuing in 2019.

We invite you to join the journey where we will continue to work in partnership with communities, to deliver programmes that enrich their lives and help create better futures for them and their families.

Looking forward to the journey ahead in 2019,

Yours sincerely,

Martin Ballantyne
CEO
About Brighter Communities Worldwide

Brighter Communities Worldwide is an NGO with 16 years’ experience of working in community development in East Africa. Brighter Communities Worldwide’s community development model considers the whole community, enabling individuals and communities to be authors of their own development, building better futures for all. Our model creates an enabling environment for communities to realise change and uses a partnership-based approach to deliver relevant programmes to meet the needs of communities and individuals.

Our vision
“A world where strong, healthy communities can thrive, building sustainable livelihoods and brighter futures.”

Our mission
To work in partnership with communities, to deliver programmes that enrich their lives and help create better futures for them and their families.

Creating brighter communities means ensuring:

- Access to good, affordable healthcare
- Education to help people find a job and be able to articulate their needs
- An income that can sustain a family
- Healthier lives with a supply of clean water and better facilities

Our values

Our values underpin everything we do and every decision we make. They also help communicate the way we work and how we do things.

- **Integrity** - We are an organisation built on integrity and good governance with a track record for success.
- **Passion** - We work passionately in all that we do to realise our vision across communities.
- **Togetherness** - We work together with all our stakeholders; all programmes are based on community needs as identified by themselves.

Our values are based on the way we work:

- As advocates for people who don’t have a voice
- In partnership with local people, officials, NGOs and governments
- Giving people the tools to build on what they already have
- Building on the traditional way of doing things to improve lives for everyone
- Working together to create brighter communities worldwide
Context

Brighter Communities Worldwide work in Kenya and Uganda. In both countries, the areas where we work are remote regions that lack access to basic needs of water, sanitation and electricity. The majority of the population live below the poverty line and rely on subsistence farming to provide for their families.

In Kenya, Brighter Communities Worldwide works in Kericho County in North West Kenya in the following 4 sub-counties – Kipkelion East, Kipkelion West, Sigowet and Animoi.

In Uganda, Brighter Communities Worldwide works in 4 villages in Offaka Sub County, Arua District, in Northern Uganda.

**Kericho County**
- Communities lack access to basic services including water, sanitation, energy and health and many households (up to 60%) are living below the poverty line.
- 16% of residents have no formal education and 22% of people have a secondary level of education or above.
- 0-14 year olds constitute 44% of the total population.
- Household environmental conditions are poor with circa 55% of households lacking access to safe water, and up to 80% of households without latrines.
- Only 11% of households use electricity as their main source of lighting.

(Data Source: Kenya National Bureau of Statistics)

**Arua District**
- Arua district has a population of 782,077 people – 55% of which are under the age of 17.
- 16.6% of children between the ages of 6-15 years do not attend school.
- 31.6% of people aged 18 years and above are illiterate.
- 47.1% of people live in semi-permanent or temporary dwellings.
- 33.2% of households are 5 km or more to the nearest public health facility
- Only 9.8% of households have access to piped water.

(Data Source: Uganda – National Population and Housing Census 2014)
Our Unique Approach

Creating brighter communities means ensuring:

- **Access to good, affordable healthcare**
- **Education** to help people find a job and be able to articulate their needs
- **An income** that can sustain a family
- **Healthier lives** with a supply of clean water and better facilities
Our Theory of Change

The change we want to see: as authors of their own development, the people with whom we work lead healthier lives and apply their increased education and knowledge to creating sustainable livelihoods and stronger communities.

What we will achieve:

<table>
<thead>
<tr>
<th>Improved community health</th>
<th>Improved educational opportunities</th>
<th>Increased household incomes</th>
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<tr>
<td>+</td>
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</table>

What we will deliver

- Increased number of healthy homesteads
- Improved student-led learning environments for children and teachers (HECA)
- Every community serviced by an effective Community Unit
- Girls and women more actively involved in addressing issues which impact their physical and mental health wellbeing
- Increased retention at school
- Increased household income
- Enhanced understanding of development through increased knowledge and partnerships
- Increased access to capital for business and income generation projects
- Increased tourism to the area

How we will deliver

- Partnerships
- Community solutions (empowerment)
- Equal access for all
- Sustainability
- People are central
- Volunteerism
- Gender
- Alignment with national and global agendas

Working with people

- Women & girls
- Families
- Men
- Children & youth
- The vulnerable
- Government agents
- Communities

What we will achieve:

- Improved educational opportunities
- Increased household incomes

What we will deliver:

- Improved student-led learning environments for children and teachers (HECA)
- Every community serviced by an effective Community Unit
- Girls and women more actively involved in addressing issues which impact their physical and mental health wellbeing
- Increased retention at school
- Increased household income
- Enhanced understanding of development through increased knowledge and partnerships
- Increased access to capital for business and income generation projects
- Increased tourism to the area
Looking Back

Brighter Communities Worldwide’s strategic plan (2014-2018) focused on three areas:

- Creating an enabling environment for communities to realise change.
- Continuing, in a partnership based approach, to deliver relevant programmes to meet the needs of communities and individuals.
- Transitioning to a Kenyan led organisation in partnership with an expanded and strengthened Brighter Communities Worldwide network.

Key Impacts 2014-2018

- In collaboration with the Ministry of Health we rolled out 23 new Community Units serving 23,000 households or more than 115,000 people. Community Units act as gateways to key community health initiatives that include local outreach clinics, smokeless stoves, maternal health, menstrual hygiene management and FGM abandonment resources.

- We ran 670 outreach clinics, with 39,429 people attending. We ran 105 public health field days with 46,140 people attending. Since 2016 we have implemented a community health project in Uganda in partnership with Adraa Agricultural college – this represents the first time that we have applied our development model and experience in another country.

- Through our FGM/C Abandonment Programme 65,654 members of the community were sensitised on the harmful effects of FGM and 9,810 girls have graduated from an Alternative Rite of Passage which provides a culturally appropriate alternative to FGM.

- Through our business courses, 37 community groups (particularly women’s groups) have access to finance which contributes to an increased level of income for their families. Business networks have been set up across the county to enable businesses to support and learn from each other.

- Our smokeless stove programme led to an 85% reduction in respiratory illness in communities where they were installed. Households that installed stoves experienced a 27% reduction in fuel costs.

- Maternal, neo natal and child health have improved. There has been an increase of 85% in the number of mothers delivering in health facilities and a 58% reduction in the perinatal mortality rate in Londiani Sub County Hospital. The implementation of the maternal health shelter in Londiani Sub County Hospital, supported by Irish Aid and Mayo University Hospital in 2016 has contributed to this success.

- Through our Healthy Schools programme we have reached 180 schools (38,144 students) and have seen a 7% increase in attendance across these schools.
The development of our new strategic plan began in November 2017 and continued into 2018. Following an environmental review, we engaged with all our stakeholders – (community representatives, government ministries, partner organisations, staff, volunteers, donors and board members) to firstly review our current strategic plan, and to hear their inputs into our future goals and objectives. This engagement process enabled us to ensure that our goals are relevant, and based on the needs of the communities where we work.

Our new strategic plan sets out a pathway for sustained growth for the organisation over the next 5 years. Our intention is to be an effective partner as we respond to current and emerging community needs. We are committed to the 2030 Agenda for sustainable development to ‘Leave no-one behind’ and the principles of the 17 Sustainable Development Goals sit at the foundation of our plan.

**Brighter Communities Worldwide - Strategic Plan 2019-2023**

<table>
<thead>
<tr>
<th>Goal 1</th>
<th>Goal 2</th>
<th>Goal 3</th>
<th>Goal 4</th>
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</thead>
<tbody>
<tr>
<td><strong>Implement Impactful Programmes</strong></td>
<td><strong>Build Effective Strategic Relationships</strong></td>
<td><strong>Strengthen Organisational Capacity</strong></td>
<td><strong>Ensure Strong Governance</strong></td>
</tr>
</tbody>
</table>

**Shared Objectives**

- Evolve existing programmes to adapt to a changing context
- Develop new programmes to respond to community needs
- Evolve monitoring and evaluation process to enhance impact
- Strengthen existing relationships through clear alignment of objectives and shared work plans
- Engage new partners to meet emerging needs
- Build capacity and capability of human resources (staff, Boards, volunteers)
- Implement new finance system to meet changing requirements
- Adapt systems and processes to support the growing organisation
- Evolve governance model to strengthen the effectiveness of the organisation
- Ensure transparency and accountability to meet stakeholder expectations
- Ensure clarity of accountability through reviewing organisational structures and processes

**The Global Goals** aim to improve the lives and future prospects of everyone, everywhere, in essence they seek to end extreme poverty, fight inequality and injustice and solve climate change.

Brighter Communities Worldwide contribute to the achievement of the Goals in many ways including - through our strategies, programmes and ways of work; by reaching more communities through strengthening our partnerships and in how we can leverage more funding and resources in innovative ways with the support of our volunteer and support base.
2018 Financial Summary

Our Accounts are independently audited every year and comply with the Statement of Recommended Practice (SORP) standard and with Dóchas and Irish Aid guidelines on financial reporting. We publish our Annual Accounts on line every year and these are available on our website: tinyurl.com/y8anh46v

<table>
<thead>
<tr>
<th>Income</th>
<th>Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Development Programmes</strong></td>
<td>450,912</td>
</tr>
<tr>
<td>Education</td>
<td>122,541</td>
</tr>
<tr>
<td>Health and Water</td>
<td>293,234</td>
</tr>
<tr>
<td>Economic Empowerment</td>
<td>17,385</td>
</tr>
<tr>
<td>Uganda</td>
<td>17,752</td>
</tr>
<tr>
<td><strong>Raising Funds</strong></td>
<td>22,284</td>
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<tr>
<td>Total</td>
<td>590,069</td>
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</table>

<table>
<thead>
<tr>
<th>Irish Aid</th>
<th>260,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations and Legacies</td>
<td>199,519</td>
</tr>
<tr>
<td>Volunteers</td>
<td>57,760</td>
</tr>
<tr>
<td>Fundraising</td>
<td>72,790</td>
</tr>
<tr>
<td>Total</td>
<td>590,069</td>
</tr>
</tbody>
</table>
## 2018 Programme Expenditure

<table>
<thead>
<tr>
<th>Health, Water and Sanitation</th>
<th>Education</th>
<th>Economic Empowerment</th>
<th>Uganda</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>€293,234</strong></td>
<td><strong>€122,541</strong></td>
<td><strong>€17,385</strong></td>
<td><strong>€17,752</strong></td>
</tr>
<tr>
<td><strong>65%</strong></td>
<td><strong>27%</strong></td>
<td><strong>4%</strong></td>
<td><strong>4%</strong></td>
</tr>
<tr>
<td><strong>36</strong> Community Units supported to bring primary healthcare to <strong>180,000</strong> people</td>
<td><strong>30</strong> Schools added to Healthy School programme – <strong>8,851</strong> more students given access to health education</td>
<td><strong>174</strong> people trained in Business and Entrepreneurship</td>
<td><strong>44</strong> homes supported to become Healthy Homesteads</td>
</tr>
<tr>
<td><strong>260</strong> Community Health Volunteers trained in Maternal, New-born &amp; Child Health</td>
<td><strong>550</strong> girls gained access to Menstrual Health education across <strong>11</strong> schools</td>
<td><strong>12</strong> business network support meetings were held to work on increasing economic activity</td>
<td><strong>3</strong> schools supported to become Healthy Schools</td>
</tr>
<tr>
<td><strong>1,840</strong> boys and <strong>1,688</strong> girls in schools benefitted from improved water and sanitation infrastructure at <strong>13</strong> schools</td>
<td><strong>66</strong> vulnerable students supported to continue their education</td>
<td><strong>39</strong> people trained in Remote Emergency Care in Ndubusat so they can work as guides and porters on Sustainable Tourism Project</td>
<td>Community Dialogue Days held in <strong>4</strong> villages creating a forum to share learnings and knowledge to solve community health issues</td>
</tr>
<tr>
<td><strong>5,965</strong> children under the age of one fully immunised through the <strong>162</strong> outreach clinics we supported bringing essential health services to remote areas</td>
<td><strong>2,126</strong> girls attended an Alternative Rite of Passage course instead of being exposed to the health risks of FGM</td>
<td>Strengthened tourism across communities through workshops for <strong>13</strong> communities</td>
<td></td>
</tr>
<tr>
<td>In addition to our current water projects serving up to <strong>32,000</strong> people, we added another water protection scheme ensuring access to clean water for another <strong>2,000</strong> people</td>
<td><strong>52</strong> Community Health Volunteers and <strong>218</strong> women in communities accessed Menstrual Hygiene Management information</td>
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</tr>
</tbody>
</table>

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In this report, we highlight the significant impact of our initiatives in 2018, distributed across crucial areas such as Health, Water and Sanitation, Education, and Economic Empowerment. Notably, our expenditures were allocated towards improving primary healthcare, education, and economic opportunities, ensuring sustainable improvements in the communities we support.

Our commitment extends beyond these metrics, as demonstrated by the number of community units and volunteers trained, as well as the support for schools and businesses. Addressing sensitive issues like Menstrual Health and FGM is a testament to our dedication to comprehensive and inclusive healthcare.

A strong focus on economic empowerment is reflected through training in Business and Entrepreneurship, and our work in Sustainable Tourism, which not only supports communities but also strengthens local economies. Our efforts to ensure clean water access and sanitation improvements are crucial in combating waterborne diseases, especially in remote areas.

The comprehensive approach to these initiatives underscores our commitment to holistic community development, aiming to improve the quality of life and opportunities for the most vulnerable populations.
The overall aim of Brighter Communities Worldwide’s health programme is to improve the accessibility to quality health services for all. The elements of the programme focus is wide ranging - from clean water, good sanitation and maternal health to cleaner cooking methods and access to good, affordable healthcare.

Brighter Communities Worldwide works in partnership with local communities and with the Ministry of Health to bring better health to the people through the healthy homestead programme and the implementation of the community health strategy. Both are aimed at empowering Kenyan households and communities to take charge of improving their own health.

Change starts with one person or one household in the case of our Healthy Homestead – Healthy Village programme. If a homestead is healthy it enables a family to be healthy, resulting in a healthy community. This is the philosophy behind this health initiative, which focuses on making small changes to key areas like space and ventilation, safe water supply, progressive vector control, good sanitation, rubbish disposal, nutrition and food supply (using kitchen gardens), improvement of maternal and new-born health, and income-generating activities within a homestead.

Our health projects align with the Kenyan Ministry of Health’s Community Health Strategy which is a bottom up approach based on the formation of Community Units. These are made up of local volunteers who receive training on how to manage the unit and community health volunteers who link with the nearest Ministry of Health facility. The community health volunteers receive training to enable them to support local households to become healthy homesteads. Through regular visits to these households they build a picture of health issues in their area which can then be prioritised and dealt with in conjunction with their nearest Ministry of Health facility.

> continues on page 16
Words from our beneficiaries

Jiggers, or chigoe fleas, are sand fleas found in Sub-Saharan climates that burrow into the skin, particularly in the feet, and lay eggs. They cause swelling, itching and infection which can lead to amputation and even death in the worst cases. Cutting the fleas out of the foot and soaking it in alcohol or another disinfectant is the only way to treat the disease once an infestation has occurred. Cutting out the jiggers is a painful process, and often all the jiggers cannot be removed in one sitting. In Kenya, an estimated 1.4 million people (translating to four per cent of the total population) suffer from jigger infestation. There is also a social stigma and shame associated with the victims of jiggers, as it disproportionately affects the very poor, which causes them to hide the problem which makes it worse.

Stephen Rono’s village of Cheboror a long standing problem with jiggers, in that many households had been invested. Brighter Communities Worldwide together with the Ministry of Health and Kiprengwe Community Unit organised for a day where they carried out jigger treatment in the village.

Stephen had the following to say:

“I was among the people who were seriously affected and by then I couldn’t work to support myself. When a team from Brighter Communities Worldwide came to our village, they taught us on how to prevent jiggers, treated us and sprayed our houses. As you can see, I can now work and cater for my needs and our village has improved. If Brighter Communities Worldwide didn’t come I could be dead by now. Thank you for the good work you are doing for our people and our communities”.

CASE STUDY
Community Health Action Day

Alex Osir is a Community Health Volunteer who has also trained in Remote Emergency Care.

Alex became a Community Health Volunteer as he wanted to help in his community. The village where he lived faced many challenging problems, there were frequent outbreaks of diseases like cholera and people were surviving on very low incomes.

Alex says that the situation in his village and in the wider community has changed a lot for the better since Community Health Volunteers were trained. Many of the issues relating to health and the spread of disease have been addressed and there has been an improvement in the standard of living in the community. Part of Alex’s role is to give health education talks during household visits and make referrals to health facilities. Alex has also assisted in activities such as the registration of households, distribution of nets for the prevention of malaria and collecting data on waterborne diseases.

“I am very glad I trained in Remote Emergency Care, it has enabled me to attend to a number of people in my community who while going about their domestic chores got injured. For the more complicated cases, I have made referrals to the health facility. I have also attended to a number of children who while playing got injured.”
### Community Health Strategy

<table>
<thead>
<tr>
<th>Key achievements</th>
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</thead>
<tbody>
<tr>
<td>Increased knowledge of health issues such as malaria, cholera and poor handwashing practices in communities</td>
</tr>
<tr>
<td>More people are accessing quality health services</td>
</tr>
<tr>
<td>19% reduction in number of reported cases of water borne diseases across the region in 2018</td>
</tr>
</tbody>
</table>

#### Community-led holistic approach to healthcare

- **3** new Community Units added in 2018
- **36,000** households reached (180,000 people)
- **36** Community Units supported in total

### Public Health

#### Key achievements

- A 3% increase in the number of children under one who are fully immunized in 2018 (coverage rate now 64%)
- The percentage of children under 5 receiving Vitamin A supplements increased by 33% in 2018

<table>
<thead>
<tr>
<th>Field Days held</th>
<th>Attending</th>
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<tbody>
<tr>
<td><strong>20</strong></td>
<td><strong>8,588</strong></td>
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<table>
<thead>
<tr>
<th>Outreach Clinics</th>
<th>Attending</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>162</strong></td>
<td><strong>9,596</strong></td>
</tr>
</tbody>
</table>

### Maternal, Newborn and Child Health

#### Key achievements

- 8% growth (from 2669 to 2898) in the number of births taking place in health facilities across the region in 2018
- 11% reduction in the perinatal mortality rate during 2018
- 65 women used the Maternal Health Shelter at Londiani Sub County Hospital in the last year – ensuring they were close to medical assistance when they gave birth

<table>
<thead>
<tr>
<th>Maternal health courses</th>
<th>Participants</th>
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<tbody>
<tr>
<td><strong>9</strong></td>
<td><strong>260</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Health professionals trained in Essential Obstetrics and Neonatal Care</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>84</strong></td>
</tr>
</tbody>
</table>
**Ante Natal Care Tracker System**

- 85 villages reached
- 99 Community Health Volunteers trained
- Piloted across 10 Community Units

**Key achievements**

- New Ante Natal Care Tracker System introduced that will result in more support for women during pregnancy
- Training in data collection tools completed ensures effective use of tracker system

**Remote Emergency Care**

- 5 Remote Emergency Care courses were held
- 177 participants trained

**Key achievements**

- Greater skills among community members in first response, stabilisation and transfer of patients in remote settings

**Smokeless Stoves**

- 765 household installations
- 6 institutional stoves installed
- 36 new stove installers trained

**Key achievements**

- The rate of respiratory diseases in the region has decreased by 59% this year
- 98% of those interviewed in 2018 stated that they spent less time collecting firewood after the stove was installed
- 100% stated that their household income has increased since the stove was installed
In the area of **Public Health**, we supported outreach clinics, child immunisation, mother and baby clinics, reproductive health clinics, malaria treatment & prevention, and provision of vitamin A supplements. We also assisted in the running of field days where people can access key health information on preventable diseases, water treatment, de-worming, HIV/AIDS, malaria, and mother and child health services.

Evidence shows that by women attending four antenatal clinic visits; they are more informed about their pregnancy, more aware of issues that may occur, more familiar with family planning options and are more likely to deliver with the assistance of a skilled birth attendant, which in turn leads to improvement in maternal health indicators.

Our **Maternal, New-born & Child Health Programme** focuses on three levels – the Community, Community Health Workers (CHVs) and Health Care Professionals. The programme focuses on strengthening the quality and availability of services and infrastructure at a community and health facility level.

During 2018 we introduced an **Ante Natal Care (ANC) Follow-up Tracker System**. The tracker system involves training CHVs in data collection tools to essentially track a woman from the beginning of her pregnancy, accompanying her to her first ANC visit and supporting her up to birth of her child and beyond. This system will enable follow-up to be done by the CHVs if a woman is not attending the ANC clinic.

The **Remote Emergency Care** (REC) course focuses on immediate and urgent care in remote settings – it includes first response, stabilisation and transfer of patients. The CHVs trained are a vital part of providing essential health services in a community through their work as part of a Community Unit.

A key element of a healthy homestead is a smoke free cooking environment. The installation of a **Smokeless Stove** which includes a chimney is simple in its fundamental aim which is to extract smoke from the cooking area in a homestead. The effects of this programme are seen immediately after installation; the smoke free environment leads to lower levels of respiratory illnesses and cuts the rate of injury from open fires.

Changes brought about through the Health programme have multiplier effects which go beyond improved health within a homestead. A healthier family results in less need to purchase medications and therefore less impact on household spending. Preventable emergencies and illnesses are avoided through people being more health aware, enabling time and money to focus on education and building sustainable livelihoods.

A woman with family members testing out their new Smokeless Stove.
Access to clean water and good sanitation is a basic human right. In places where there is no access, violation of this human right leads to sickness and even death among the most vulnerable in our communities.

Clean water is essential to ensure that babies get a healthy start in life and reach their 5th birthday. Clean water reduces the risks of waterborne diseases for entire communities. Clean water allows children to stay healthy and go to school regularly – affording them better opportunities later in life.

Clean water gives people the time and resources to find jobs, learn new skills and run successful businesses. It helps them break free from poverty and change their lives for good.

41% of Kenyans still rely on unimproved water sources, such as ponds, shallow wells and rivers, while 59% of Kenyans use unimproved sanitation solutions such as pit latrines that are too shallow, fill with water or are not ventilated. These challenges are especially evident in the rural areas where people are left to find their own ways of searching for appropriate solutions to these basic needs (UNESCO, 2018). At our partnership seminar in March 2018, we asked people to tell us their most pressing needs – access to clean, safe water came out on top for all of the communities represented.

Our WASH – Water, Sanitation and Hygiene – programme includes:

- Provision of rain water harvesting tanks – rain fall varies depending on the time of year but this is a solution that works well for schools where there is good catchment from the class room galvanised roofs;
• Gravity fed water schemes which bring water from natural springs on hill tops through pipes to a storage facility where a network of pipes carry the water further to serve villages where access is via shared taps;

• Water kiosks – these are small structures located in a village which provide local, shared access to piped water via several taps on the outside of the building.

• Improved pit latrines that follow a specific construction design to include a ventilation pipe that will trap flies in the pit and reduce the spread of disease from germs and bacteria in the pit;

• Protection of local springs used by villagers to eliminate contamination from animal and people waste and protect the source;

• Handwashing stations and washrooms in schools to reduce the spread of disease and also provide facilities, especially for girls, where they can wash and provide from themselves during menstruation.

Water and sanitation resources vary between communities and what works for one community may not always work for another depending on environmental and geographical factors. Good community engagement is essential to find the best, most sustainable solution and we work closely with the Ministry of Water when planning and implementing water projects.

Cost sharing is practiced across all of our programmes including water where people pay a fee to be part of a group scheme. This fee covers ongoing maintenance.

Commissioning of new girl’s toilet and washroom block in Kokwet Secondary School, January 2018

Water from one of the water tanks on the Nduru Water Project
Education is crucial to empowering people to create their own opportunities for a brighter future. Brighter Communities Worldwide run education programmes that are both school and community based. Many of the adults we work with in rural communities never had the opportunity to access any type of formal education.

One of the biggest challenges facing schools in the region is the risk to children’s health from the school environment itself which is under resourced with many school buildings remaining unfinished and overcrowded. There is a serious lack of basic sanitary facilities: for example - schools where there are only 6 latrines available for use by up to 300 children. Often the latrine blocks do not have proper doors, and in many cases the latrine pits are already full of excrement and swarm with flies. Water for handwashing, cleaning and drinking at schools is in short supply. These challenges result in poor hygiene and the spread of disease within schools leading to absenteeism and lower rates of academic performance among students.

In schools, we run a Healthy Schools programme which is a joint partnership between Brighter Communities Worldwide, school management, staff and students, the local Ministry of Health and the local Ministry of Education. Teachers are trained and students informed so that both can be aware of environmental health issues such as handwashing, hygiene and the importance of living and working in a clean environment.

Girls for Girls is a Menstrual Hygiene Management programme also run in schools which focuses on keeping girls in school all year round. This is done by ensuring that they are given the tools and knowledge to manage their periods and excel in their educational pursuits. As part of this programme they also learn about setting up an economic empowerment project to help sustain the programme in their school and become self-sufficient.

Pupils from Kokwet Secondary School who are part of Brighter Communities Worldwide’s Healthy Schools programme
Words from our beneficiaries

Esther Gathoni is a wife, mother and farmer. She has trained as a Smokeless Stove installer and completed a Remote Emergency Care course. She has a passion for learning more so that she can improve life for her family and her community. She most recently did a workshop on Menstrual Hygiene Management with Brighter Communities Worldwide.

She wanted to help her community handle menstruation issues better. Since the workshop was run in her community, she says it has helped husbands understand their wives better and boys have come to understand girls more in matters relating to menstrual health. She feels that this has led to discrimination of women and girls resulting from menstruation issues being less common, as more people know more about menstruation. While previously menstruation matters may have been left to just the mother to explain, there are now more open discussions among families.

Esther also says “I myself am more informed and the workshop has helped me maintain better personal hygiene as I have come to realise that improper hygiene could result in infections like urinary tract infections. I’ve come to understand myself better. My advice to other people is to take part in the workshop; it is very educative and real! Everyone should attend regardless of gender or age so that we can support each other during menstruation.”

Brillian is Rose’s second child to have graduated from the Alternative Rite of Passage course. Rose came to know about the course when she attended her niece’s Alternative Rite of Passage graduation ceremony in 2009.

She told of how prior to attending the course, her niece Judith was not doing well in school. Rose said that she however noted a change in Judith’s attitude towards her studies and even towards her future aspirations after Judith graduated from the Alternative Rites of Passage training.

The key messages given out during Alternative Rite of Passage celebrations as well as the change she saw in her niece inspired her to have her daughters Sheila and Brillian attend the Alternative Rite of Passage course when they reached the required age.

“The Alternative Rite of Passage course has helped steer my daughters away from FGM practices and enabled them to understand to a great extent the value of focusing on their education for a better future for themselves and our family.

I encourage all mothers to allow their daughters to attend an Alternative Rite of Passage course. Girls gain hugely from the counsel given in the trainings. It provides an opportunity for the girls to be knowledgeable in several factors that contribute to their wellbeing. We have also greatly benefitted as parents from this course as they have been provided to our daughters without the costs that would ordinarily accompany such courses”.
Healthy Schools Programme

- 30 schools added to Healthy Schools programme
- 228 schools now involved in the programme
- 7,667 students and teachers participated in Global Handwashing Day Events

Key achievements

- By adding 30 more schools we enabled 8,851 more students to join the programme
- This programme now reaches 76,726 students across 228 schools.
- Average school attendance in schools that we work with is now 95% across primary schools (compared with 86% in 2014) and 91% across secondary schools (compared with 84% in 2014).

Girls for Girls

- 11 schools added – additional 550 girls benefitting

Key achievements

- Increase in the number of girls being educated about their menstrual health
- 85% of 65 teachers surveyed believe that more girls attend class since Girls for Girls began in their schools
- 96% of 338 girls surveyed want Girls for Girls to continue in their school in 2019

School Infrastructure

- 6 girls toilet and washrooms blocks built
- 2 toilet blocks built for boys
- 5 water tanks built in schools

Key achievements

- Decrease in the number of cases of water borne diseases
- Improvement in school attendance and retention of students in school
Inadequate school infrastructure is a major issue in many schools. They do not have enough toilets or water available to cope with the population. Improving this situation is a key component of both programmes and we support construction projects to provide toilets and water tanks in schools across the region.

Brighter Communities Worldwide’s Education Bursaries programme is run to help students from disadvantaged backgrounds to successfully complete their education, mostly through secondary school, although we have also supported students in primary schools, polytechnic colleges, third level and short technical courses.

Life Skills is a community based, peer education course designed to help people to gain knowledge about themselves, relationships, sexuality, family planning, HIV/AIDS, mental health, drugs and addiction and other related topics. It provides an opportunity to explore attitudes and values that will help them in making choices and decisions that will impact positively on their lives.

Menstruation is not just a woman’s issue but a community one. Our community based Menstrual Hygiene Management (MHM) programme is called Jiamini which means “Believe in Yourself”. Workshops run as part of this programme educate women about their menstrual health and how to manage it. This is a way of ensuring that fewer women and girls miss opportunities to learn and earn an income during their periods. We have also integrated MHM across all our programmes to raise awareness. Opening up conversations around menstruation also allows boys and men to become more aware of the issue and become part of the finding solutions.

Our Female Genital Mutilation (FGM) Abandonment programme provides education to communities on the negative impacts of FGM through an awareness campaign run by trained local facilitators from the communities. The programme also provides an Alternative Rite of Passage to young women coming of age, so they do not have to undergo FGM.

Whether it’s raising awareness about health topics or supporting people through school, education is a powerful tool – It has the power to lift people and communities out of poverty by increasing the number of opportunities available to them. All these forms of education increase awareness, build healthier communities and go towards creating brighter futures for all.
Key achievements

- Increased educational opportunities for the most vulnerable children

Key achievements

- Participants are empowered through shared learning and knowledge and given the opportunity to collaborate as a group to build brighter futures for their communities

Key achievements

- 71% of participants surveyed in 2018 as part of the Jiamini initiative had increased knowledge of MHM
- An increase in conversation around MHM will lead to breaking taboos around menstruation

Education Bursaries

- 66 students were supported in 2018
- 2,683 bursaries awarded in total since scheme began

Life Skills

- 21 courses run
- 920 participants

Community Menstrual Hygiene Management

- 6 women’s workshops run with 218 participants
- 52 Community Health Volunteers trained in MHM

FGM/C Abandonment Programme

- 40 Alternative Rite of Passage (ARP) courses held
- 2,126 participants
- 20,570 community members attended a sensitisation event on FGM

Key achievements

- 98% of participants in an ARP course feel empowered to raise their voices against FGM
- Increase in knowledge around the negatives effects of FGM in communities
Brighter Communities Worldwide’s Economic Empowerment programme works with rural communities to increase their income, and subsequently improve their standard of living. The majority of Kenya’s population lives in rural areas and agricultural remains the backbone of the Kenyan economy. There is however a lot of income diversification taking place with people looking for new ways to increase their household income and lift themselves out of poverty. As part of our economic empowerment programme, we run Business Training courses and are also supporting the development of a Sustainable Tourism project in the village of Ndubusat.

The business training courses are run for people who want to increase their knowledge and awareness of business planning. Whatever the focus of the business idea, the courses we offer are always appropriate, useful and in tune with the needs of the region and the development aims we and the communities have agreed upon together.

They cover all aspects of how to become a successful entrepreneur – assisting people in setting up a new business or improving an existing one thus contributing to the improvement of economic activity in the region.
Other elements of the Economic Empowerment programme aimed at helping people increase their economic opportunity include:

- Forming partnerships with local financial institutions in the region - helping to create important connections for community members which break down barriers and enable them to access finance.

- Creating a Business Network – running support meetings for local business owners and entrepreneurs so they can establish connections and work with each other to increase economic activity in their area.

The goal of the **Sustainable Tourism Project** is to increase the number of healthy homesteads in the area by providing employment and income to local communities who will welcome tourists to their area. The focus of the project is the development of local trekking routes, with a community campsite built to support tourism in the region.

Our November Harambee team of overseas volunteers were based in Ndubusat during their stay in Kenya.

Working alongside the local community, a lot was achieved during 2018 in the development of the campsite – fencing, stores, and a washing up area were added to the campsite, improving the standard and function of accommodation available. There was a strengthening of tourism across communities through workshops for the 13 villages involved in the project along with one to one support for these villages as they compiled their village tourism plan and further development and mapping of trekking routes was completed.

Egg sales are a common income generating activity across the region.
In August 2016 Brighter Communities Worldwide began work on a community development project in Offaka Sub County in Northern Uganda. The project is being undertaken in partnership with Adraa Agricultural College, and continued throughout 2018.

In Uganda, the incidence of poverty is far higher in rural areas, at 22.8% of the population compared with 9.3% in urban locations. The aim of the project is to improve the health of those living in rural communities through increased knowledge and understanding of key health issues, implementing healthier living conditions and accessing health care.

The project includes the elements of the healthy homestead programme adapted to suit the Ugandan environment including – handwashing facilities; dish racks; clothes lines; rubbish pit; clean water supply; smokeless cooking stove; latrines and pest/insect control. During 2018, work continued on the following programmes as part of the project:

- Smokeless Stoves
- Healthy Homesteads
- Life Skills
- Healthy Schools
- Girls for Girls

The combination of these programmes being implemented contributes to developing the capacity of the community to make changes; developing partnerships for growth with local government and health centres and bringing everybody in the community together so improvements are made in a holistic way. As a result of this, schools are healthier places for children; homes are healthier places for families and communities as a whole gain knowledge and experience in how to bring about positive change.

**2018 Uganda Achievements**

- **44** households are now living in healthier homes with an improved standard of living
- **3** schools supported to become Healthy Schools impacting **716** children
- Integration of Healthy Homestead concept into wider educational programmes in Adraa Agricultural College
- In September 2018, **258** people from **4** villages attended a Village open day. The theme of the day was “Healthy homesteads for sustainable livelihoods and household wealth creation”, and it focused on the nine elements of a healthy homestead. The villages who attended were not part of the pilot villages; therefore the healthy homestead message is being extended to new areas

Community Dialogue Days took place in **4** villages – at these days, community health volunteers look at the bigger picture of specific health issues emerging in their area and decide on actions that need to be taken to address them.
Development Education
Brighter Communities Worldwide’s Development Education programme aims to deepen people’s understanding of global issues and encourages people to act to create a more just and equal world. We do this by using methodologies that encourage participation, critical thinking and questioning across all our training programmes in Ireland and in East Africa.

We follow a rights based approach to our community development work and aim to raise awareness of human rights across all our programmes. We want to ensure that the people in the communities where we work know they have rights and feel empowered to exercise their rights.

Harambee Volunteer Programme
Our overseas volunteer programme provides volunteers with a chance to explore community development in the context of rural Kenya and to deepen their understanding of global development issues. Volunteers commit to a comprehensive training programme to prepare them for their volunteer role and experience. This includes sections on community development, the Sustainable Development Goals and a follow up debrief after their time in Kenya. The debrief provides the time and space to reflect on how to channel their volunteer experience and learning into action and to explore the next steps as part of a longer term commitment to global development issues.

As members of Comhlamh, we continued our involvement with the Volunteering and Development Education working group to promote development education within overseas volunteering. During 2018 we worked with this group in planning a residential training in Development Educations skills for practitioners to take place in 2019.

Schools Network
Our schools network is made up of 3 schools in Ireland partnering with 3 schools in Kenya. The network is part funded by Irish Aid’s WorldWise Global Schools who provide a range of supports as well as funding to enable us to facilitate workshops for the students in the network. During 2018, the theme of the projects the schools worked on, was taking action around the Sustainable Development Goals and exploring their role & responsibility in achieving the goals. Workshops were held for students in the individual schools and these culminated in a combined schools workshop where the students presented to their peers on topics they had been exploring. In Kenya, the combined schools workshop took place in conjunction with Global Menstrual Hygiene Day. WorldWise Global schools also provide support and resources to build our capacity in development education.

Participants at Brighter Communities Worldwide’s School Network Student Workshop which is supported by Irish Aid WorldWise Global Schools

Harambee Volunteers in Kenya, March 2018

Participants at Brighter Communities Worldwide’s School Network Student Workshop which is supported by Irish Aid WorldWise Global Schools

Harambee Volunteers in Kenya, March 2018
Public Engagement

In Kenya, we attended the first Kenyan Young Scientist National Science and Technology Exhibition and hope to encourage the Kenyan schools in the network to participate in future events. As part of encouraging public engagement in development education our supporters group is about supporting the work of Brighter Communities Worldwide as well as broader support for global citizenship and global justice issues. Throughout 2018 we used our social media platforms to advocate for and draw attention to various global justice days for example – Zero Tolerance to FGM; International Women’s day; World Water day; period poverty and International day for the Elimination of Violence against Women.

Knowledge Sharing

In June, we got accepted to showcase a poster on our work Promoting Menstrual Hygiene Management in Kenya and to give a presentation on our work on Community Health Care in Kenya at the 2018 World Community Development Conference. The conference was opened by Mary Robinson who spoke on Climate Action.

We presented a paper on our Menstrual Hygiene Management programme to a large audience of our peers working in the sector at the WEDC (Water, Engineering & Development Centre) Conference in July, which took place in Nakuru, Kenya. We also held a capacity development workshop to share Brighter Communities Worldwide’s holistic approach model to Menstrual Hygiene Management. The workshop included a field visit for conference delegates to one of the Girls for Girls schools to show the programme in action.

Dr. Sahondra Kiplagat, a guest of Brighter Communities Worldwide from Kenya in October, delivered a lecture in University College Cork. Dr.Kiplagat is a lecturer in the Psychology Department – University of Nairobi and spoke about Gender and Climate Change in Kenya, as well as the psychological impacts of climate related disasters on people.

Brighter Communities Worldwide staff member Caroline Chelangat with volunteer facilitators in Kenya on International Women’s Day

Dr. Sahondra Kiplagat, a guest of Brighter Communities Worldwide from Kenya in October, delivering a lecture on Gender & Climate Change in University College Cork, October 2018

Staff members with participants from the WEDC Conference who visited one of our projects in Siret Primary School
Brighter Communities Worldwide believes that partnerships are fundamental to long term sustainability and we have worked as a partnership based organisation since our inception. People are central to our community development approach which is based on community led solutions using local partners. It is our belief that partnerships are fundamental to strong local ownership and the sustainability of positive change. Strong partnerships increase our capacity to grow and make impacts more efficient and effective.

**Local Partnerships**

We work tirelessly to maintain strong partnerships at local level to ensure that we continue to meet the needs of the communities in which we work in the most sustainable way possible. All of our local programmes are cost shared, with the partners we are working with providing 50% of the costs by way of labour, materials donated or finance. Our local partners include Community Groups; Community Health Units; Schools and Colleges; and Government Ministries. We also have a strong partnership with the Franciscan Brothers based in both Baraka Agricultural College in Kenya and Adraa Agricultural College in Uganda.

As well as many individual meetings throughout the year, we also held a Partnership Seminar in March. The seminar was attended by representatives from all local partners and gave the opportunity to come together to share the impact of programmes being carried out. There was also the opportunity to feedback on what could be done better and plan for the future based on needs of all stakeholders.

Our appreciation for all the hard work and dedication from our local partners goes without saying, without us working together none of what we have achieved would have been possible.

**Corporate Sector Engagement**

In 2018, we continued partnerships with a number of Irish companies who have supported our work for many years. A sincere thank you goes to the following:

- **Aspira** – employees took on the Cork City Marathon in support of our programmes; supported our fundraising Kenya Ball and worked on improving our IT solutions and data collection management.
- **VMWare** – Support our work through their VMWare Foundation Cork Giving Network where employees gave their time to help us prepare for Christmas sales of our crafts from Kenya.
- **Moneenatieve Windfarm Ltd** – Long term supporters of our Education Bursaries Programme.

Our partnership framework has a number of core principles including:

- a shared vision of development participation
- mutual accountability and trust
- mutual commitment to long term change
- our full Partnership Policy is available here on our website: tinyurl.com/mvydkv9

Participants at Brighter Communities Worldwide Partnership Seminar, March 2018
Friends of Kipkelion is a UK registered charity (no. 1142476) founded in 2010 to work with the people of Kipkelion in Kericho County, Kenya to build a better future. Brighter Communities Worldwide has worked in partnership with Friends of Kipkelion since 2011. Both organisations share the same aims and values and work together to deliver projects related to water, sanitation and healthcare.

We worked in partnership during 2018 implementing many of our programmes through generous funding from the UK Department for International Development, the Guernsey Overseas Aid and Development Commission, as well as from many other organisations and individuals. We would like to thank Friends of Kipkelion and their donors for their support and partnership and look forward to our continued journey together.

Brighter Communities Worldwide is committed to achieving the Global Goals for Sustainable Development. We believe this is a once-in-a-generation opportunity to end extreme poverty, inequality and climate change by 2030. We encourage everyone involved in our organisation to take action to make these goals a reality.

Michael Deriaz,
Chair of Friends of Kipkelion with Brighter Communities Worldwide staff member Caroline Chelangat with member of Tilowet Primary School’s Healthy School Club

Government and Embassies
Brighter Communities Worldwide enjoys good working relationships with both the Irish Embassy in Nairobi and the Kenyan Embassy to Ireland in Dublin. Throughout 2018, we continued our engagement with various Government Ministries in Kenya, in particular the Ministries of Health, Education and Water & Sanitation.

Funding Partners
Brighter Communities works in partnership with many donors and funding agencies and has received grants from a variety of sources throughout 2018 to carry out our programmes. We would like to express our gratitude to the following for supporting our work this year:

- Irish Aid
- Worldwise Global Schools
- Soroptimist International Cork
- Soroptimist International Bangor
- Staff of HSE (Cork and Kerry) Association for the Relief of Poverty (SHARP)
- The Yetu Initiative
- Irish Embassy, Nairobi
2018 Volunteers

Volunteers are the lifeblood of Brighter Communities Worldwide in Kenya, in Ireland and around the world. They all have one thing in common – they want to help other people and without the time they generously give and the skills they selflessly share our work would be impossible.

There are so many volunteers in Kenya and Uganda who have trained as facilitators to deliver community based course such as Life Skills, Remote Emergency Care and Business Training. These volunteers form village committees as part of the roll out of healthy homesteads and they train as community health volunteers as part of the community health strategy.

During 2018, 34 volunteers and visitors visited Kenya from Ireland, UK and Australia. Harambee is the word we give our volunteer projects – it is a Swahili word meaning ‘working together’. We had 3 teams of volunteers who took part in Harambee during 2018 ranging in size from 3 to 12 participants. This included a student on placement from University College Cork’s International Development and Food Policy degree programme.

The Harambee volunteers were involved in facilitating Life Skills; Remote Emergency Care; Smokeless Stove installations, Business Workshops and elements of the Healthy Schools programme. Volunteers also worked with the community in Ndubusat to further develop the Sustainable Tourism project by developing and implementing a training programme for local walking guides to include linking tourism and health, skills in leading walks, managing the campsite and looking at potential new sites and further development and mapping of the trekking routes.

Volunteers also worked with staff to explore the education materials used in delivering our programmes and create a plan to modularise the content so as to highlight overlaps and have one standardised set of materials for each topic.

For the first time, we welcomed 4 medical students from UCC as part of the Surgeon Noonan student society who spent 1 month on placement in Kenya. They divided their time between hospitals in Kericho, Londiani and Muhroni. They also spent time on public health programmes such as Outreach Clinics; Field Days; installing Smokeless Stoves and worked on aspects of the Maternal, New-born & Child Health programme.

Visitors included members of our board in Ireland including our current Chairperson. They met with members of the Kenyan board and visited different projects which gave them a deeper insight into the work that we do and helped to put it all into context.

We had support from volunteers in Ireland throughout 2018 including large local companies like Apple, VMWare and Eli Lilly and many individuals who helped with marketing ideas and campaigns; organising the Kenya Ball; leading walkers on the Mountain Challenge; selling crafts from Kenya at Christmas time and helping with training volunteers for overseas Harambee.
Good Governance

Compliance & Transparency

Brighter Communities Worldwide believe it is important to be compliant and transparent and to promote good practise in everything that we do, We are signatories of and adhere to guidelines and codes relevant to our work. We believe these standards of good practice are essential to making sure that we are working in the best interest of all those involved in the work we do.

We achieved Comprehensive Compliance status in 2016 and maintain this status for our adherence to Comhlámh’s Code of Good Practice (CoGP). Comprehensive Compliance status is the highest award for quality responsible volunteering programmes available to Irish international volunteer sending agencies.

We are members of Dóchas which is the Irish Association of Non-Governmental Development Organisations. We have implemented the Code on NGO Corporate Governance, comply with all its principles and carry out an annual review. We are also a signatory of the Dóchas Code of Conduct on Images and Messages and are committed to applying the Code’s principles to all our communications and publications.

We support the Core Humanitarian Standard on Quality and Accountability and continue to work on implementing the code throughout the organisation. The code sets out nine commitments that organisations and individuals involved in humanitarian response can use to improve the quality and effectiveness of the assistance they provide. For more information on any of these codes or organisations, please visit: tinyurl.com/ybp75928

Governance

Brighter Communities Worldwide Ireland is a registered charity in Ireland (CHY16505); Charity Regulatory Authority Number CRA 20059583 and a company limited by guarantee (398094). The company was incorporated on 23 February 2005 and is a company limited by guarantee not having a share capital. As of 31 December 2017, there were 10 members whose guarantee is limited to €1 each. This guarantee continues for one year after membership ceases.

We comply with The Wheels’ Governance Code Type C for community, voluntary and charitable organisations in Ireland. We carry out an annual review of our organisation’s compliance with the principles of the Code. This review is based on an assessment of our organisational practice against the recommended actions for each principle. The review sets out actions and completion dates for any issues that the assessment identifies as needing to be addressed.

We continue to remain committed to achieving the standards outlined in the Statement of Guiding Principles for Fundraising supplied by the Charities Institute of Ireland, available here: tinyurl.com/y4bbobiv We follow the CRA Guidelines for charitable organisations fundraising from the public and we welcome the introduction of the new CRA Charities Governance Code in November 2018 which will come into effect in 2020.

Our accounts comply with the Charities Statement of Recommended Practice (SORP) standard and with the Dóchas and Irish Aid guidelines on financial reporting. We publish our annual accounts online every year and these can be downloaded from our website: tinyurl.com/y8anh46v

Brighter Communities Worldwide is also an International Non-Governmental Organisation registered in Kenya (OP/218/051/2005/0295/3731) which is governed by a Board of 10 Directors. Brighter Communities Worldwide is compliant with the terms of the NGO Coordination Act of 1990, and the attendant Regulations of 1992 in Kenya.
2018 Fundraisers

Asante Sana ... Thank you!

To all those who supported our fundraising activities during 2018 we send special thanks to you for getting involved, for your generosity and for your kindness.

In May we held a Golf Classic at Roscrea Golf club where approximately 20 teams took part with the support of Brian Colclough and Bernie’s Supervalu in Roscrea.

We had 8 people take part in the VHI Dublin women’s marathon and the Cork City marathon both held in June.

Our annual Mountain Challenge in August offered participants two options – climb Mount Brandon or do a circular walk on the lower level foothills. Over 40 people took part despite wet and foggy conditions. In Kenya members of the staff team joined in spirit, walking the trekking route on the sustainable tourism project!

Volunteer & supporter John Spillane made his third climb of Carrauntoohill in September for his 80th birthday along with friends and family and raised much needed funds for Brighter Communities Worldwide.

For the first time ever, Brighter Communities Worldwide had a fundraiser and supporter take part in a challenge to paddle board 92km across the whole of Scotland from Fort William to Inverness as part of the Great Glens Challenge. Fred O’Nillon completed the challenge over 2 days and immediately started planning his next adventure.

In October the Kenya Ball took place at Rochestown Park Hotel with 280 guests including special guests from Kenya Mrs. Honorine Kiplagat and her daughter Sahondra Kiplagat along with two of our staff team in Kenya

– Reuben Koskei and Richard Kirui. Having Kenyan guests to join in the celebrations made it an extra special night to remember. During their short visit, the visitors from Kenya also managed to fit in meeting local supporters, visiting partners and seeing some of Ireland.

On the night of the Kenya Ball we were also delighted to welcome special guests – the Kenyan Ambassador to Ireland Mr. Richard A. Otembe and his wife Suzanne Gachukia-Otembe, Mr. Michael Deriaz from Friends of Kipkelion, Christine Kennedy and Nicola Davies from Kava Communications and Deputy Lord Mayor Fergal Dennehy. Fr. Martin Barry and Fr .Con Ryan who many will know from Londiani parish were also there on the night to meet friends from past Harambee projects.

Our Christmas Appeal followed the 12 days of Christmas with a unique Kenyan flavour and we also sold crafts made in Kenya from mid November as soon as the Christmas craft fairs got started.

Donations came from many different people including regular monthly supporters and one off donations, corporate donors and donations to specific programme areas.
Nothing Will Stop ME

In April we launched our biggest campaign ever to empower women, girls and communities in Kenya. Nothing Will Stop ME aims to remove myths about menstruation, confront taboos and raise awareness of the importance of good menstrual hygiene.

Supported by the Yetu Initiative and working alongside the global menstrual hygiene campaign developed by WASH United, we wanted to create as much noise as possible in the build-up to menstrual hygiene month and our own day of celebration in May.

The climax of the Nothing Will Stop ME fundraising campaign was an all-day celebration at Kipsirichet School to celebrate Menstrual Hygiene Day (28th of May). More than 2,000 people attended our event and we were able to engage primary and secondary school students in workshops and activities, including reproductive health discussions for boys and girls using games, stories and activities to engage students in a fun way and help them talk openly about taboos and myths, challenges and issues around Menstrual Health.

The Nothing Can Stop ME song composed for the campaign by Kenya’s Afro-pop queen, the legendary Suzanne Gachukia-Opembe was launched. Suzanne herself wrote the lyrics and brought together a mix of artists from Kenya, who joined her on the day, to create the perfect pop song and video.

Nothing Will Stop ME was also the theme of the 2018 Kenya Ball held in Ireland in October. Mrs Honorine Kiplagat, an equality advocate long recognised for her work on behalf of women and young girls in Kenya, delivered the keynote speech. Mrs Kiplagat spoke about the positive impact our work is having on gender equality in Kenya as it delivers programmes to create a better, more sustainable future for girls and young women.

Brighter Communities Worldwide’s Nothing Will Stop ME campaign was a finalist in the Dóchas Awards 2018 for the Respect & Equality in Communications Award which celebrates inspiring Communications. The campaign was chosen for its use of empowering images and messages in challenging the topic of menstrual hygiene. The collaboration between Kenya and Ireland in the campaign design and implementation was acknowledged along with the use of the Nothing Will Stop Me campaign song.

Participants at the Nothing Will Stop Me celebrations, May 2018

Kelmah Shiko and Zedai who performed at the celebration
Brighter Communities Worldwide’s 2018 expenditure on Charitable Activities, including; Education, Health, and Economic Empowerment projects in Kenya and Uganda and the relevant support costs, amounted to €450,912 (2017: €398,095), equating 95% (2017: 95%) of Brighter Communities Worldwide’s total expenditure for the year.
The Directors present their annual report and the audited financial statements of Brighter Communities Worldwide for the financial year ended 31 December 2018. This report presents the information and disclosures required by a Directors’ Report under the Companies Act 2014, together with additional information required by the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Who are Brighter Communities Worldwide?

Brighter Communities Worldwide is a company limited by guarantee, not having a share capital, incorporated in Ireland on the 23rd February 2005 under the Companies Act, registration number 398094. Brighter Communities Worldwide was initially registered as Friends of Londiani Ireland and changed its name to Brighter Communities Worldwide Company Limited by Guarantee on the 22nd December 2016. Brighter Communities Worldwide is one of the registered business names of Brighter Communities Worldwide Company Limited by Guarantee. As of 31 December 2018, there were 9 members whose guarantee is limited to €1 each. This guarantee continues for one year after membership ceases.

Brighter Communities Worldwide is a charity registered with the Charities Regulatory Authority, registered charity No: 20059583, and has been granted tax exemption by the Revenue Commissioners in Ireland, with registered charitable taxation No: CHY 16505.

Objectives and Activities

Brighter Communities Worldwide believes that stronger people make stronger communities, and that stronger communities make a better world, with a brighter future.

Our Vision

"A world where strong, healthy communities can thrive, building sustainable livelihoods and brighter futures."

The mission of Brighter Communities Worldwide is to work in partnership with communities, to deliver programmes that enrich their lives and help create better futures for them and their families.

Brighter Communities Worldwide considers the whole community, enabling individuals and communities to be authors of their own development, building brighter communities for all. Our model creates an enabling environment for communities to realise change and uses a partnership based approach to deliver relevant programs to meet the needs of communities and individuals.

Creating brighter communities means ensuring:

- Access to good, affordable health care
- Education to help people find a job and be able to articulate their needs
- An income that can sustain a family
- Healthier lives with a supply of clean water and better facilities
Brighter Communities Worldwide implements programmes in Health, Education and Economic Empowerment.

The impact of the work of Brighter Communities Worldwide is measured against targets using a Results Based Management System. Brighter Communities Worldwide also has a Monitoring, Evaluation and Learning Policy in place.

Brighter Communities Worldwide carries out monitoring and evaluation activities for two main reasons:

• To ensure that the organisation is fully accountable for the delivery of all its development activities

• To ensure that the organisation learns lessons throughout the implementation of its development activities and that this learning enables improvement and enhancement of its work on an ongoing basis.

Monitoring is carried out on a continual basis and involves collecting and recording data with information in order to track our progress towards expected results.

Evaluation is an exercise that assesses systematically and objectively the relevance, performance and success of ongoing and completed programmes and projects at a key point in time for example monthly; quarterly and annually. Evaluation is undertaken in order to improve the effectiveness of development projects, to help reach objectives and to make good decisions about future activities.

Brighter Communities Worldwide’s 2018 expenditure on Charitable Activities, including; projects on Health, Education & Economic Empowerment in Kenya and Uganda and the relevant support costs, amounted to €424,689 (2017: €398,095), equating 95% (2017: 95%) of Brighter Communities Worldwide’s total expenditure for the year.

Achievements and Performance

Key outcomes and results are as follows:

Health
• We supported 36 community units throughout 2018, resulting in an improvement in access to quality health services and increased knowledge of health issues for 36,000 households.
• We supported the running of 20 Public Health Field Days and 162 Outreach Clinics as part of our health programme to improve the accessibility of quality health services for all. This resulted in a 3% increase in the number of children under one which are fully immunized (coverage rate now 64%) and the percentage of children under 5 receiving Vitamin A supplements increased by 33%.
• 9 Maternal Health courses with 260 participants took place during 2018 and 84 health workers were trained in Essential Obstetrics and Neonatal Care. Impacts of increased maternal health knowledge included an 8% growth (from 2669 to 2898) in the number of births taking place in health facilities in the region and an 11% reduction in the perinatal mortality rate in the region.
• 5 Remote Emergency Care courses were held for community members with 177 people attending. These courses provide community members with the skills to act as first responders in an emergency and teach them how to stabilize and prepare patients for transfer.
• 765 smokeless stoves were installed in homes and 6 institutional stoves were installed in schools and hospitals, which contributed to a 59% reduction in respiratory illness reported across the region in 2018. 36 new stove installers were trained during 2018, adding capacity to allow more households to convert to a smokeless stove.
• A water protection scheme completed this year has the capacity to serve 2,000 people in Lelu. This means that health indicators in this area will improve as a result of access to a protected source of clean, safe water. Current and past water projects supported by us have potential to serve almost 32,000 people.
• In 2018, 3,528 school pupils benefitted from new water and sanitation infrastructure in their schools, the benefit of these projects can also be extended to staff of schools and the wider community.

Education
• 30 schools with an additional 8,851 students were added to our Healthy Schools Programme during 2018. This brings the total schools on the programme to 228 impacting almost 80,000 teachers and pupils through access to improved facilities and healthier environments.
• There were 11 new schools added to our Girls for Girls programme in 2018, bringing the total number of schools involved to 62. This results in 3,061 girls gaining access to knowledge around menstrual health, personal hygiene and economic empowerment as well as increased access to reusable sanitary kits.
• 13 infrastructure projects were completed in schools (6 Girls Latrine/Washroom Blocks; 2 Boys Latrine Blocks and 5 Water tanks). These all contribute to a reduction in water borne diseases in the schools impacting 3,528 students. This leads to better life changes for these students due to improved school attendance and retention rates.
52 community health volunteers were trained in Menstrual Hygiene Management (MHM), and 6 community based MHM workshops were held for women in communities, with 218 women attending. This programme contributes to increased awareness of the challenges surrounding menstruation which breaks down barriers, and improves education and economic empowerment.

25 students were added to our Education Bursary Scheme in 2018, bringing the total supported during 2018 to 66 students allowing the most disadvantaged children the chance to increase their opportunities.

21 Life Skills courses were run in 2018 with 920 community members attending. Life Skills courses empower participants through shared learning and knowledge and covers topics that are relevant to communities.

2,126 girls attended an Alternative Rite of Passage course in 2018, with 40 courses being held in various locations across the region. This has led to an increase in capacity of young women to raise awareness of the negative impacts of Female Genital Mutilation/Cutting (FGM/C) in their communities.

Economic Empowerment

Business courses were held in 4 locations in 2018 with 174 people participating. 49 people set up a new income generating activity after participating in business training course and 12 women’s groups successfully accessed capital to improve their business.

During 2018, work continued on improving the campsite and trekking routes as part of our Sustainable Tourism project in the village of Ndubusat. We implemented a Community Tourism workshop and did follow up with 13 villages with a workshop exploring planning methods, the ‘healthy village’, sustainable livelihoods, tourism and preparation for visitors. 39 potential guides and porters who will lead the walks on the sustainable tourism trekking routes were trained in Remote Emergency Care and members of the Ndubusat Campsite Committee attended a capacity development workshop.

Irish Aid

In 2018, we completed a one year Irish Aid project “Stronger Communities, Better Futures”. The outcomes and results above contributed to reaching the overall goal of this project which was to create strengthened, healthier, more resilient communities creating better futures through access to improved health, education and employment opportunities. We started a new three year Irish Aid project “Healthier Communities, Brighter Futures” in November 2018, which will run until October 2021.

The overall aim of the project is to facilitate change that leads to strengthened, healthier and more resilient communities through access to improved health, education and employment opportunities. The project will accomplish this aim through a number of key objectives which include:

- Communities having access to a strengthened and more effective healthcare system;
- Increased resilience of communities through improved health and hygiene practices;
- Increased number of boys and girls attending school in healthy and safe environment;
- Increased resilience of communities through economic activity at household level;
- Communities will be equipped to pro actively address community issues and women’s rights.

Uganda

As part of “Bringing Health to Communities” project in Offaka Sub County in Northern Uganda which began in 2016, during 2018 the following activities took place:

- 40 homes were supported in the Healthy Homesteads programme – work continued to ensure that homesteads were working towards becoming a Healthy Homestead and Monitoring & Evaluation (M & E) took place with the homesteads.
- 3 schools were supported in the Healthy Schools programme – schools were supported on their journey to become healthy places for children to play and learn. M & E of progress made by the schools was also carried out.
- Community Dialogue Days took place in 4 villages – a forum was created to share learnings and knowledge to solve community health issues.
Financial Review

Net Income/(Expense) for the financial year

<table>
<thead>
<tr>
<th></th>
<th>31 Dec 2018</th>
<th>31 Dec 2017</th>
</tr>
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<tbody>
<tr>
<td>Net Income/(Expense)</td>
<td>€116,873</td>
<td>-€30,478</td>
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Results

The results for the financial year and appropriation thereof are set out in the Statement of Financial Activities on page 50.

Net surplus for the financial year was €116,873. Total 2018 income of €590,069 is up €203,422 on 2017, reflecting mainly an increase in income from Irish Aid, 2018: €260,000 (2017: €144,484).

Irish Aid income and income from various partners, donors and fundraising activities represent the principal funding sources for the implementation of the Brighter Communities Worldwide’s Community Development programmes. Income from Friends of Kipkelion was €131,860, an increase of €1,953 on 2017 (€129,907). Throughout 2018, the implementation of Brighter Communities Worldwide fundraising strategy successfully secured income, most notably an increase of funding secured from standing orders and taxation refunds. The continuing generosity of all of our supporters is greatly appreciated by the Board of Directors.

2018 expenditure on Charitable Activities was €450,912 (2017: €398,095) equating to 95% (2017: 95%) of Brighter Communities Worldwide’s total expenditure for the year.

Reserves

Brighter Communities Worldwide has determined the following reasons for Reserves:

- **Education Reserve** - Brighter Communities Worldwide supports education bursaries in the District, and so will endeavour to support a student throughout his/her complete schooling, hence the need to reserve some funds for continuing students. Due to the current fundraising climate in 2018, this reserve will be zero.

- **Emergency Reserve** - This reserve is for the risk of an unforeseen emergency. In 2018 this will be €5,000.

- **Operational Reserve** - This is the amount of money needed to keep the office going for an agreed period of time. Brighter Communities Worldwide has a reserve of 3 months operational costs in Ireland for 2018 which is €20,000.

- **Grant money received, but not spent in the current year** - Grant money is rarely received and spent in its entirety within the current financial year, and so unspent grant money will be held in reserve until the following year - for example Irish Aid money.
**Risk Management**
The Directors are aware of the risks to which Brighter Communities Worldwide is exposed, in particular, to the financial and operational risks and are satisfied that appropriate systems are in place to mitigate exposure to the risks.

Brighter Communities Worldwide has a Risk Management Policy and a Risk Management Register which is reviewed, updated and discussed at every board meeting with any necessary mitigations being put in place. The risk register scores risk based on the probability of occurrence, and the impact on the organisation. The risk register identifies risks in a number of categories including Governance, Finance and Funding, Human Resources, Operations, Reputation, Programme Delivery, Business Continuity; Political and Environmental.

**Plans for the Future**
We believe that stronger people make stronger communities, and that stronger communities make a better world, with a brighter future. Our development model creates an enabling environment for communities to realise change and this will continue throughout 2019.

**2019–2023 Strategic Plan**
Brighter Communities Worldwide begins a new strategic plan on the 1st January 2019 for five years. This strategy was developed as a result of a comprehensive review of our previous strategic plan, an environmental review and an inclusive stakeholder engagement process.

Our future strategic direction is based on 4 goals:

- **Improve governance**
- **Build effective relationships**
- **Implement holistic, impactful programmes that contribute to the global development agenda (SDGs)**
- **Strengthen organisational capacity**

**2019 Organisational Strengthening**
In 2019 Brighter Communities Worldwide will continue the implementation of its business plan (2017-2021). This plan supports our strategic direction and identifies key areas where the organisation will focus on to support its growth and development.

**2019 Development Programmes**
Brighter Communities Worldwide will continue to develop and implement its development programmes throughout 2019.

The **Health Programme** aims to assist in the long term reduction of mortality and morbidity rates, and to improve health security for all the people we work with. This is achieved through improving access to knowledge around health, supporting the development and strengthening of sustainable health care delivery systems, and supporting public health interventions in the areas in which we work.

The **Water & Sanitation Programme** aims to support and promote water projects that will improve health indicators, boost education and advance economic empowerment. This is achieved through improving access to sustainable sources of clean safe water, supporting the development and strengthening of sustainable systems for water delivery and consumption by supporting water projects in the areas in which we work.

The **Economic Empowerment Programme** aims to support and promote economic empowerment projects that will raise the incomes, and subsequently, the standard of living of people in the communities where we work. This is achieved through projects and courses developed to support and improve life in the communities where we work by including a focus on business and increasing economic activity.

The **Education Programme** aims to support any person whom we work with access to education of some form based on their wants and needs. This is achieved through improving access to information around education, supporting the development and strengthening of sustainable systems for formal and non-formal education and supporting education interventions in the countries where we work.

The **Development Education Programme** aims to deepen peoples understanding of global issues and encourages people to act to create a more just and equal world. This is achieved through the training methodologies we use that encourage discussion, analysis and sharing of opinions and through our
communications that encourage advocacy and highlight global issues.

The Volunteer Programme aims to bring practical assistance, vital skills and diversity to the organisation which is essential to our ongoing success. This is achieved through our overseas volunteer programme and local volunteer programmes in both Ireland and Kenya.

2019 Fundraising
Brighter Communities Worldwide Fundraising Strategy for 2019 will build on the activities of previous years to including annual events; community fundraising and regular donations. It will explore new fundraising areas to be developed during 2019 and into 2020 including corporate and philanthropic support.

Structure, Governance and Management

Organisational Structure
Brighter Communities Worldwide is governed by the Board of Directors who are responsible for directing the affairs of Brighter Communities Worldwide, ensuring it is solvent, well-run and delivering the outcomes for which it has been set up. The Board is responsible for the strategic direction of Brighter Communities Worldwide, safeguards the ethos of Brighter Communities Worldwide and is responsible for the audit and finance of Brighter Communities Worldwide including money, insurance and legalities. The Directors have responsibility for, and are aware of the risks associated with the operating activities of Brighter Communities Worldwide. Adequate systems of internal control are in place which aim to ensure compliance with laws and policies, ensure efficient and effective use of resources, safeguard assets and maintain the integrity of financial information produced. Financial information is subject to detailed review at Board level.

The day-to-day management of the organisation is delegated to the Chief Executive Officer and the Staff Team.

Composition of the Board
Brighter Communities Worldwide’s Board currently has nine members, 44% of whom are women. Their professional biographies are available on the Brighter Communities Worldwide website tinyurl.com/mq5932c. During 2018 the board met eight times (2017: seven times), with an average attendance of 86% (2017: 86%).

The board has a transparent Board Renewal process in place to ensure that the board has the desired blend of skills and experience at any given time. New board members are elected by the members of Brighter Communities Worldwide at the Annual General Meeting of the Charity.

Appointment of Directors
Directors are recruited through networking. Candidates for appointment to the Board are prioritized based on the Board’s requirements for expertise from time to time. The board has specific portfolios in place based on its current and future needs, and uses these to identify gaps in advance of recruiting new board members.

New Directors have an induction programme to ensure that collectively they have the necessary knowledge required for proper governance of the charity. During 2018, 3 new Directors joined the board, and a Board induction was held in September. Continuous support is provided to board members throughout their term.

Directors are expected to serve a minimum term of three years. Each director is required to submit himself or herself for re-election every three years at the annual general meeting. All Directors may serve a maximum of two, three year terms, except in very exceptional circumstances when a further three year term can be served.

Board Committees
The board has a number of sub-committees including Audit, Human Resources (HR) and Executive.

The Audit Committee has the following roles & responsibilities:

- To monitor the integrity of the financial statements of the organisation, and any formal announcements relating to the organisational financial performance, reviewing significant financial reporting judgements contained in them.
- To review the organisation’s internal financial controls and to review the Brighter Communities Worldwide’s internal control and risk management systems.
- To monitor and review the effectiveness of Brighter Communities Worldwide’s internal audit function.
- To make recommendations to the Board, for it to put to the members for their approval in general meeting, in relation to the appointment, re-appointment and removal of the external auditor and to approve the remuneration and terms of engagement of the external auditor.
- To review and monitor the external auditor’s independence and objectivity and the effectiveness of the audit process, taking into consideration relevant Irish professional and regulatory requirements.
The Human Resources (HR) Committee has the following roles and responsibilities:

- Annual Review having sought input from all Directors, of the CEO covering both performance and remuneration.
- Advise on training needs for staff.
- Deal with any HR issues that may arise.
- Ensure Brighter Communities Worldwide keeps up to date with changes in Irish Labour Law.
- Ensures that CEO contract is in place and complies with Irish law.

The Executive Committee has the following roles and responsibilities:

- To meet monthly and whenever else necessary.
- To deal with any urgent matters.
- To ensure Board decisions are implemented.
- To deal with any Conflict of Interest.
- To authorise volunteer projects.
- To approve the necessary visits to Kenya by Brighter Communities Worldwide personnel and volunteers.
- To receive and consider reports from the Brighter Communities Worldwide Board in Kenya.
- To ensure that all projects do not exceed agreed budgets.
- To communicate any matters of importance to the Board in a timely fashion.

Brighter Communities Worldwide board members are responsible for specific portfolios. These include Fit for Future/Strategic Planning 2017-2020, Governance (Organisational Strategic Planning), Communications, Programmes, Partnering, Funding, HR, Audit and Continuous Quality Management.

Staff and Operations

Day to day operations are undertaken by the Chief Executive Officer, Officer Manager and a Development Analyst. The profiles of all staff members are available at: tinyurl.com/kfwhz27

From time to time 3rd party services are provided to Brighter Communities Worldwide and these are coordinated by the Chief Executive Officer. These include suppliers, auditors and solicitors.

Networks and Consortia

Brighter Communities Worldwide is a member of Dóchas - the Irish Association of Non-Governmental Development Organisations, The Wheel, Charities Institute Ireland, Irish Development Education Association (IDEA), Esther Alliance, Cork Chamber of Commerce and the CHS Alliance. Brighter Communities Worldwide leverages its membership of these organisations to advocate, gain knowledge and advice, and share learnings.

Governance Codes

Brighter Communities Worldwide has implemented the Dóchas Code on NGO Corporate governance and complies with all its principles. Brighter Communities Worldwide reviews its compliance on an annual basis.

Brighter Communities Worldwide complies with the Governance Code Type C for community, voluntary and charitable organisations in Ireland. We confirm that a review of our organisation’s compliance with the principles in the Code was conducted on the 30th June 2018. This review was based on an assessment of our organisational practice against the recommended actions for each principle. The review sets out actions and completion dates for any issues that the assessment identifies as needing to be addressed.

Brighter Communities Worldwide has a Conflict of Interest policy in place and all potential conflicts of interest are dealt with by the Executive Committee.

Brighter Communities Worldwide has a Code of Conduct for Directors in place, and all Directors are obliged to comply with this code.

Charities Regulatory Authority

Brighter Communities Worldwide is compliant with the requirements of the Charities Regulatory Authority and submitted its annual report before the deadline of 31st October 2018.

Board Performance

Brighter Communities Worldwide has a self-evaluation process in place using the Dóchas Checklist for Board Self Evaluation. This self-evaluation is undertaken once a year by the board.

Finance

Brighter Communities Worldwide’s Accounts comply with the Statement of Recommended Practice (SORP) standard and with the Dóchas/Irish Aid guidelines on financial reporting.

Brighter Communities Worldwide publishes its Annual Accounts online every year and these are available on our website: tinyurl.com/y8anh46v

Directors Expenses, Staff Remuneration and Pensions

All Brighter Communities Worldwide board members are voluntary and do not receive payments to attend board meetings. All expenses incurred by board
members in fulfilling their duties as board members are paid according to Brighter Communities Worldwide’s Expense Policy.

The pay of the Chief Executive Officer is reviewed annually by the HR Committee while the pay of the other staff members is reviewed by the Chief Executive Officer in conjunction with the HR Committee.

Brighter Communities Worldwide pays pension allowances for its employees and has a PRSA scheme in place should any employee wish to avail of this.

Equality and Diversity
Brighter Communities Worldwide is committed to supporting the communities that we work with to achieve change in their lives that will empower them and improve the health, education and economy of their household. We believe this change happens through valuing diversity in communities and building programmes that give equal access according to the needs of the people. We have a policy on Equality and Diversity to provide the organisation with a frame of reference to follow to ensure our equality statement is integrated into all that we do and to honour our legal responsibilities and obligations.

Communications Strategy
Brighter Communities Worldwide has a communications strategy in place which is renewed annually. This sets out the key messages to be used in all communications.

Dóchas Code of Conduct on Images and Messages
Brighter Communities Worldwide is a signatory of the Dóchas Code of Conduct on Images and Messages (“the Code”) and commits to applying the Code’s principles for all their communications. Brighter Communities Worldwide strives to support the Code’s implementation and to promote it across all members of staff, as well as partners, contractors and the wider NGO sector.

By signing the Code, Brighter Communities Worldwide commits to a set of principles, ensuring that it will avoid stereotypical or sensational images, respect the dignity and equality of all people portrayed and promote fairness, solidarity and justice through all its communications. Brighter Communities Worldwide also agrees a number of commitments to ensure the Code’s principles are implemented throughout all activities of the organisation. Brighter Communities Worldwide has adhered to the seven mandatory principles of the Code during 2018. All feedback and comments on Brighter Communities Worldwide’s compliance with the Code can be sent to Brighter Communities Worldwide’s Code Champion Rose Hennessy: rosehennessy@brightercommunities.org

Comhlámh Code of Good Practice (CoGP)
Brighter Communities Worldwide is a signatory of the Comhlámh Code of Good Practice (CoGP) for Volunteer Sending Agencies. The Code is a set of standards for organisations involved in facilitating overseas volunteering to ensure it has a positive impact for the three main stakeholders: the volunteer, the sending agency and the local community. We have achieved Comprehensive Compliance standard through our annual self-audits and this is the highest award for quality responsible volunteering programmes available to Irish international volunteer sending agencies. During 2018 Comhlámh and the CoGP network undertook a review of the code and the annual self-audit was not required to be undertaken as this review was underway.

The Core Humanitarian Standard on Quality and Accountability (CHS)
The CHS sets out nine commitments that organisations involved in humanitarian response can use to improve the quality and effectiveness of the assistance they provide. Brighter Communities Worldwide supports the CHS and during 2018 continued its self-assessment process to implement the code throughout the organisation. This will be submitted in 2019.

Board initiatives during 2018
The Board has undertaken a number of activities during the year. These activities include:

• Holding several meetings and discussions during the year to develop and govern the organisation.
• The Board has reviewed, updated and developed several policies during 2018
• During 2018 the Board continued its governance work ensuring compliance with appropriate codes and Charities Regulator.
• During 2018 the Board completed a review of the current strategic plan and the development of its new strategic plan which will commence on 1 January 2019.

Internal Controls
The Directors acknowledge their overall responsibility for Brighter Communities Worldwide’s internal control system and for reviewing its effectiveness. The implementation of the internal control system is the responsibility of the Chief Executive Officer. This system includes financial controls, which enable the Board to meet its responsibilities for the integrity and accuracy of Brighter Communities Worldwide’s accounting records.
Key elements of internal control systems include:

- Brighter Communities Worldwide has a Financial Management and Controls policy in place which outlines the processes for expenditure; the recording of all income; use of bank accounts; financial reporting and asset management;
- Procedures and controls systems are included in all partnership agreements/memorandum of understanding and project contracts;
- There is a formal organisational structure in place with clearly defined lines of responsibility, division of duties and delegation of authority;
- A detailed budget is prepared annually which is in line with the Strategic Plan and approved by the Board. At each board meeting, actual spending is compared against budget and prior year to ensure alignment with budget, tight administration control, and value for money;
- The Audit Committee reports independently to the Board on all aspects of controls and risks; and
- The Board maintains a reserve policy to mitigate the increasing risks of the uncertain economy and to ensure sustainability of our services.

**Audit Functions**

Brighter Communities Worldwide uses SAGE for its management accounts system. The management accounts were reviewed by the Board a total of seven times during 2018. Brighter Communities Worldwide is audited by Deloitte and financial statements and annual reports are published online after the AGM each year. Financial statements are prepared in line with SORP standards and the Companies Act 2014; a disclosure statement on senior management salaries is included.

Brighter Communities Worldwide is governed by and adheres to a number of sector-wide codes of conduct. These are outlined in the Governance section of this report. Brighter Communities Worldwide remains committed to continually strengthening its transparency and accountability in order to maintain trust with the public, donors and partners.

**Transparency and Accountability**

Brighter Communities Worldwide is satisfied that no incidence of fraud or gross financial mismanagement has occurred during the 2018 financial year.

**Fundraising**

Monitoring of fundraising is one of the responsibilities of the Board of Directors whose role includes ensuring the short-term and long-term viability of the organisation. Brighter Communities Worldwide has formally adopted and adheres to the Charities Regulator’s Guidelines for Charitable organisation on fundraising from the public as well as achieving the standards outlined in the Statement of Guiding Principles for Fundraising supplied by Charities Institute of Ireland.

Brighter Communities Worldwide’s fundraising strategy for 2018 built on the strengths of previous years and challenges encountered and focused on community fundraising activities and key events.

In the last quarter of 2018, Brighter Communities Worldwide recruited a Fundraiser to develop and implement a new fundraising strategy for 2019 and beyond.

**Development Programme**

The strategic oversight of the Development Programme is a responsibility of the Board of Directors. The Board of Directors are responsible for monitoring organisational performance, ensuring programme results are on-track and ensuring expenditure is in line with targets and budgets. The Board of Directors also ensure that throughout the life-cycle of the Development Programme, outcomes continue to contribute to Brighter Communities Worldwide’s strategic objectives.

**Post Balance Sheet Events**

There have been no significant events affecting Brighter Communities Worldwide since the financial year end.

**Going Concern**

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis in preparing the financial statements.

**Directors and Secretary**

The directors and secretary that served throughout the financial year are outlined on page 36 of the financial statements.
Accounting Records

The measures that the Board of Directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company’s accounting records are maintained at the company’s business address at No.4 The Crescent, Mill Road, Midleton, Co. Cork.

Events after the Balance Sheet Date

There have been no significant events affecting the company since the financial year end which would impact the amounts or disclosures in these financial statements.

Statement on Relevant Audit Information

In the case of each of the persons who are directors at the time this report is approved in accordance with Section 332 of Companies Act 2014:

(a) so far as each director is aware, there is no relevant audit information of which the company’s statutory auditors are unaware, and

(b) each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company’s statutory auditors are aware of that information.

Auditor

The auditor, Deloitte Ireland LLP, Chartered Accountants and Statutory Audit Firm, continues in office in accordance with Section 383(2) of the Companies Act, 2014.

Approved by the Board and signed on its behalf by:

Kieran Curtis
Director

Colum Horgan
Director

Date: 10th September 2019
Directors’ Responsibilities Statement

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with the Companies Act 2014 and the applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council, as applied in accordance with the provisions of the Companies Act 2014, and with the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS102 (“the Charities SORP (FRS102)”) (“relevant financial reporting framework”).

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the financial statements and then apply them consistently;

- observe the methods and principles in the Charities SORP (FRS102);

- make judgements and estimates that are reasonable and prudent;

- state whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and

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

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and report of the directors comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company’s website.
Independent Auditor’s Report

to the members of Brighter Communities Worldwide Company Limited by Guarantee

Report on the Audit of the Financial Statements

Opinion on the financial statements of Brighter Communities Worldwide Company Limited by Guarantee (the ‘Company’).

In our opinion the company financial statements:

• give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2018 and of the its incoming resources and application of resources, including its income and expenditure, for the financial year then ended; and
• have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

The financial statements we have audited comprise:

• the Statement of Financial Activities;
• the Balance Sheet;
• the Statement of Cash Flows; and
• the related notes 1 to 26, including a summary of significant accounting policies as set out in note 1.

The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” issued by the Financial Reporting Council (“the relevant financial reporting framework”).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the “Auditor’s responsibilities for the audit of the financial statements” section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, 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 ISAs (Ireland) require us to report to you where:

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

Other Information

The directors are responsible for the other information. The other information comprises the information included in the reports and financial statements for the financial year ended 31 December 2018, other than the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.
Responsibilities of Directors

As explained more fully in the Directors’ Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company’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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) 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.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors’ use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor’s report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the business activities to express an opinion on the financial statements.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.

This report is made solely to the company’s members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company’s members those matters we are required to state to them in an auditor’s 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 company and the company’s members as a body, for our audit work, for this report, or for the opinions we have formed.
Report on Other Legal and Regulatory Requirements

Opinion on Other Matters Prescribed by the Companies Act 2014
Based solely on the work undertaken in the course of the audit we report that:

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The company balance sheet and the financial statements are in agreement with the accounting records.
- In our opinion the information given in the report of the directors is consistent with the financial statements and the directors’ report has been prepared in accordance with the Companies Act 2014.

Matters on which we are Required to Report by Exception
Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors’ report.

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors’ remuneration and transactions specified by law are not made.

John Kelly
For and on behalf of Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
No. 6 Lapps Quay, Cork

Date: 13th September 2019
# Statement of Financial Activities  
(Including Income and Expenditure Account)

For the Financial Year Ended 31 December 2018

<table>
<thead>
<tr>
<th>Income from</th>
<th>Notes</th>
<th>2018 Restricted/designedated Funds €</th>
<th>2018 Unrestricted Funds €</th>
<th>2018 Total €</th>
<th>2017 Restricted/designedated Funds €</th>
<th>2017 Unrestricted Funds €</th>
<th>2017 Total €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations and legacies</td>
<td>3</td>
<td>115,053</td>
<td>84,466</td>
<td>199,519</td>
<td>163,558</td>
<td>31,147</td>
<td>194,705</td>
</tr>
<tr>
<td>Charitable activities</td>
<td>4</td>
<td>260,000</td>
<td>57,760</td>
<td>317,760</td>
<td>147,716</td>
<td>-</td>
<td>147,716</td>
</tr>
<tr>
<td>Other trading activities</td>
<td>5</td>
<td></td>
<td>72,790</td>
<td>72,790</td>
<td></td>
<td>40,917</td>
<td>3,309</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>375,053</strong></td>
<td><strong>215,016</strong></td>
<td><strong>590,069</strong></td>
<td><strong>352,191</strong></td>
<td><strong>34,456</strong></td>
<td><strong>386,647</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditure on</th>
<th></th>
<th>2018 Restricted/designedated Funds €</th>
<th>2018 Unrestricted Funds €</th>
<th>2018 Total €</th>
<th>2017 Restricted/designedated Funds €</th>
<th>2017 Unrestricted Funds €</th>
<th>2017 Total €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charitable activities</td>
<td>6</td>
<td>280,475</td>
<td>170,437</td>
<td>450,912</td>
<td>329,331</td>
<td>68,764</td>
<td>398,095</td>
</tr>
<tr>
<td>Raising funds</td>
<td>7</td>
<td></td>
<td>-</td>
<td>22,284</td>
<td></td>
<td>-</td>
<td>19,030</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>280,475</strong></td>
<td><strong>192,721</strong></td>
<td><strong>473,196</strong></td>
<td><strong>329,331</strong></td>
<td><strong>87,794</strong></td>
<td><strong>417,125</strong></td>
</tr>
</tbody>
</table>

| Net income/(expense) |        | 94,578                             | 22,295                    | 116,873     | 22,860                             | (53,338)                  | (30,478)     |

<table>
<thead>
<tr>
<th>Reconciliation of funds</th>
<th></th>
<th>123,699</th>
<th>168,856</th>
<th>292,555</th>
<th>100,839</th>
<th>222,194</th>
<th>323,033</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total funds brought forward</td>
<td>18</td>
<td>123,699</td>
<td>168,856</td>
<td>292,555</td>
<td>100,839</td>
<td>222,194</td>
<td>323,033</td>
</tr>
<tr>
<td>Total funds carried forward</td>
<td>18</td>
<td>218,277</td>
<td>191,151</td>
<td>409,428</td>
<td>123,699</td>
<td>168,856</td>
<td>292,555</td>
</tr>
</tbody>
</table>

There are no other recognised gains or losses other than those listed above and the net expenditure for the financial year. All income and expenditure derives from continuing activities.
## Balance Sheet as at 31 December 2018

<table>
<thead>
<tr>
<th></th>
<th>Notes</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Assets</strong></td>
<td></td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>13</td>
<td>417,489</td>
<td>284,985</td>
</tr>
<tr>
<td>Debtors</td>
<td>14</td>
<td>4,337</td>
<td>20,391</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>421,826</strong></td>
<td><strong>305,376</strong></td>
</tr>
<tr>
<td><strong>Creditors: Amounts due within one financial year</strong></td>
<td>15</td>
<td>(12,398)</td>
<td>(12,821)</td>
</tr>
<tr>
<td><strong>Total net assets</strong></td>
<td></td>
<td><strong>409,428</strong></td>
<td><strong>292,555</strong></td>
</tr>
<tr>
<td><strong>Funds of the charity</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accumulated – designated</td>
<td>18</td>
<td>25,000</td>
<td>25,000</td>
</tr>
<tr>
<td>Accumulated funds – unrestricted</td>
<td>18</td>
<td>191,151</td>
<td>168,856</td>
</tr>
<tr>
<td>Accumulated funds – restricted</td>
<td>18</td>
<td>193,277</td>
<td>98,699</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>409,428</strong></td>
<td><strong>292,555</strong></td>
</tr>
</tbody>
</table>

The financial statements were approved and authorised for issue by the Board of Directors on 10th September 2019 and signed on its behalf by:

- Kieran Curtis  
  Director
- Colum Horgan  
  Director

## Statement of Cash Flows

For the Financial Year Ended 31 December 2018

<table>
<thead>
<tr>
<th></th>
<th>Notes</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash flows from charitable activities</strong></td>
<td>17</td>
<td>132,504</td>
<td>(30,169)</td>
</tr>
<tr>
<td>Net cash (used in)/provided by charitable activities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Increase/(decrease) in cash and cash equivalents in the financial year</strong></td>
<td></td>
<td>132,504</td>
<td>(30,169)</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents at the beginning of the financial year</strong></td>
<td></td>
<td>284,985</td>
<td>315,154</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents at the end of the financial year</strong></td>
<td></td>
<td>417,489</td>
<td>284,985</td>
</tr>
<tr>
<td><strong>Reconciliation to cash at bank and in hand:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents at end of the financial year</td>
<td></td>
<td>417,489</td>
<td>284,985</td>
</tr>
</tbody>
</table>
1. Accounting Policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the current and preceding financial year.

General Information and Basis of Preparation
Brighter Communities Worldwide Company Limited by Guarantee is a company incorporated in Ireland under the Companies Act 2014. The address of the registered office of the company is 4 The Crescent, Mill Road, Midleton, Co. Cork. The company number of Brighter Communities with the Companies Registration Office is 398094. The nature of the company’s operations and its principal activities are set out in the report of the directors on pages 3 to 13. In accordance with Section 1180(8) of the Companies Act, 2014, the company is exempt from including the word “Limited” in its name. The company is limited by guarantee and has no share capital.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council, as applied in accordance with the provisions of the Companies Act 2014, and with the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS102 (“the Charities SORP (FRS102)”) (“relevant financial reporting framework”).

The functional currency of company is considered to be euro because that is the currency of the primary economic environment in which the company operates.

As permitted by section 291(3)(4) of the Companies Act 2014, the company has varied the standard formats specified in that Act for the Statement of Financial Activities, the Balance Sheets and the Statement of Cash Flows. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP (FRS102) and are in compliance with Sections 4.7, 10.6 and 15.2 of the Charities SORP (FRS102).

Going Concern
The charity’s forecasts and projections, taking account of reasonable possible changes in performance, show that the company will be able to operate within the level of its current cash and investment resources. The Board have a reasonable expectation that the organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of these financial statements. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Income
(i) Income from voluntary donations is recognised when received. As with many similar charitable organisations, independent companies from time to time organise fundraising activities. However, as amounts collected in this way are outside the control of the company, they are not included in the financial statements until received by the company.
(ii) Proceeds from the sale of donated goods are recognised in the financial statements in the period in which they are realised. Volunteer time is not included in the financial statements.
(iii) Grants from the government and other agencies have been included as income from activities in furtherance of the charity’s objects and accounted for on a receivable basis.
(iv) Income from legacies are recognised when the likelihood of receipt is probable, the company is entitled to the funds and the amount can be measured with sufficient reliability.
(v) Interest income is recognised on a receivable basis.
(vi) Revenue refunds in respect of tax relief on voluntary donations are recognised on a receivable basis in so far as the receivable can be established with a reasonable amount of accuracy.
(vii) Other income reflects income earned by Partner Africa in respect of ethical trade related assignments and is recognised on a receivable basis. Such income is deferred until such time as the assignment occurs and the related expenditure is incurred.

Expenditure
(i) Charitable activities comprise expenditure incurred by the programme countries for the costs of the development programmes as well as costs incurred at headquarters that are directly related to the implementation of programmes. Expenditure is recognised in the period to which it relates. Expenditure incurred but unpaid at the balance sheet date is included in accruals and other creditors.
(ii) Expenditure on raising funds comprises all expenditure incurred by Self Help Africa on raising funds for the organisation’s charitable activities.

**Funds Accounting**

Funds held by the charity are:

(i) Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Directors.

(ii) Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Financial Instruments**

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into.

*Financial assets and liabilities*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires. Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

**Investment Policy**

All cash balances for planned development work are held in demand deposit accounts or short term investment accounts at the highest interest rates available at the time of investment. Long term investments acquired by donation or through merger will not be held in the long term and will be disposed of within a reasonable time frame.

**Operating Leases**

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities (SOFA).

**Reserves Policy**

In order to secure the long term viability of the charity and to maintain the smooth operation of the organisation, it is critical to ensure that the organisation has adequate reserves. The level of reserves is required to cover the following activities of the organisation:

- Provide funding for sustainable programmes.
- Meet contractual liabilities such as lease agreements, statutory staff payments and payments to creditors.
- Maintain a required level of funding available for overseas programmes during times of financial difficulty where fundraising income is diminished.
- To facilitate programme/project continuation especially where a partner submits a new or additional phase proposal in advance of the current activity being completed, in order to meet seasonal requirements (i.e. farming season) and prevent development gaps
- Meet unanticipated expenses such as repairs and maintenance, currency variances and legal costs.
- Ensure there is adequate funding should any winding up costs ever arise.
- Provide for any other unanticipated expenditure of significance.

The Board may designate unrestricted reserves for specific future expenditure and any other potential future requirement(s). The Board has adopted a reserves policy based on foreseeable expenditure and in particular, long-term commitments to projects.

**Foreign Currencies**

Transactions in foreign currency are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the Statement of Financial Activities (SOFA).
The balance sheet for the subsidiaries are translated at the prevailing year end rates and included in the balance sheet. The statements of financial activities for the subsidiaries are translated at an average rate for the year and included in the statement of financial activities. Any exchange gains or losses arising on consolidation are recognised in the statement of financial activities.

**2. Critical Accounting Judgements and Key Sources of Estimation Uncertainty**

In the application of the company’s accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and notes to the financial statements.

The directors do not consider there are any critical judgements or sources of estimation requiring disclosure.

**3. Donations and Legacies**

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Friends of Kipkelion</td>
<td>115,053</td>
<td>129,907</td>
</tr>
<tr>
<td>Education fund</td>
<td>10,000</td>
<td>10,583</td>
</tr>
<tr>
<td>General donations</td>
<td>24,078</td>
<td>24,378</td>
</tr>
<tr>
<td>Collection boxes</td>
<td>-</td>
<td>455</td>
</tr>
<tr>
<td>Standing orders</td>
<td>27,777</td>
<td>20,109</td>
</tr>
<tr>
<td>Taxation refunds</td>
<td>22,611</td>
<td>9,273</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>199,519</td>
<td>194,705</td>
</tr>
</tbody>
</table>

**Taxation**

No charge to tax arises due to the exempt status of the Company. Irrecoverable value added tax is expensed as incurred in these companies.

**Comparative amounts**

Certain comparative amounts have been reclassified, where necessary, to ensure comparability with current financial year disclosure.
4. Charitable Activities – Income

<table>
<thead>
<tr>
<th>Activity</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Irish Aid CSF funding for health</td>
<td>€260,000</td>
<td>€140,000</td>
</tr>
<tr>
<td>Irish Aid WWGS fund</td>
<td>-</td>
<td>€4,484</td>
</tr>
<tr>
<td>Volunteer project costs</td>
<td>€32,018</td>
<td>€3,232</td>
</tr>
<tr>
<td>Other charitable activity income</td>
<td>€25,742</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>€317,760</strong></td>
<td><strong>€147,716</strong></td>
</tr>
</tbody>
</table>

Restricted Income

**Irish Aid**

Irish Aid provide support to Brighter Communities Worldwide under the Civil Society Fund (CSF) and the Irish Aid Worldwise Global Schools (WWGS) fund. The CSF fund supports Brighter Communities Worldwide projects in health, water, education and economic empowerment. The Irish Aid WWGS fund is to support the Brighter Communities Worldwide school network in Ireland and Kenya. An amount of €193,277 was unspent as at the financial year end (2017: €98,699) and has been included in the restricted reserve at the financial year end.

**Summary of Irish Aid Funding**

<table>
<thead>
<tr>
<th></th>
<th>Restricted at start of 2018</th>
<th>2018 Grant Income</th>
<th>2018 Grant Spend</th>
<th>Restricted at end of 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Irish Aid WWGS</td>
<td>€2,835</td>
<td>-</td>
<td>€2,835</td>
<td>-</td>
</tr>
<tr>
<td>Health projects – 2017/18</td>
<td>€95,864</td>
<td>-</td>
<td>€95,864</td>
<td>-</td>
</tr>
<tr>
<td>Health projects – 2018/1</td>
<td>-</td>
<td>€260,000</td>
<td>€66,723</td>
<td>€193,277</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>€98,699</strong></td>
<td><strong>€260,000</strong></td>
<td><strong>€165,422</strong></td>
<td><strong>€193,277</strong></td>
</tr>
</tbody>
</table>

5. Other Trading Activities

**Fundraising activities**

<table>
<thead>
<tr>
<th>Activity</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Girls for Girls – HECA</td>
<td>-</td>
<td>€2,985</td>
</tr>
<tr>
<td>Starfish collection</td>
<td>-</td>
<td>€313</td>
</tr>
<tr>
<td>Walks, runs and marathons</td>
<td>€10,251</td>
<td>€3,924</td>
</tr>
<tr>
<td>Kenya Ball</td>
<td>€37,510</td>
<td>€15,817</td>
</tr>
<tr>
<td>Calendars</td>
<td>-</td>
<td>€176</td>
</tr>
<tr>
<td>Merchandise</td>
<td>€1,266</td>
<td>€3,180</td>
</tr>
<tr>
<td>Other fundraising events</td>
<td>€23,763</td>
<td>€17,831</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>€72,790</strong></td>
<td><strong>€44,226</strong></td>
</tr>
</tbody>
</table>
6. Charitable Activities – Expenditure

Field programme expenditure has been incurred against the following thematic areas:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Education projects</td>
<td>58,617</td>
<td>63,924</td>
<td>122,541</td>
<td>60,124</td>
<td>68,929</td>
<td>129,053</td>
</tr>
<tr>
<td>Health including water projects</td>
<td>203,425</td>
<td>89,989</td>
<td>293,234</td>
<td>140,445</td>
<td>87,575</td>
<td>228,020</td>
</tr>
<tr>
<td>Economic empowerment projects</td>
<td>15,532</td>
<td>1,853</td>
<td>17,385</td>
<td>20,179</td>
<td>2,173</td>
<td>22,352</td>
</tr>
<tr>
<td>Uganda project</td>
<td>15,977</td>
<td>1,775</td>
<td>17,752</td>
<td>18,670</td>
<td>-</td>
<td>18,670</td>
</tr>
<tr>
<td></td>
<td>293,371</td>
<td>157,541</td>
<td>450,912</td>
<td>239,418</td>
<td>158,677</td>
<td>398,095</td>
</tr>
</tbody>
</table>

Field programme expenditure has been incurred in the following geographic areas:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Kenya</td>
<td>277,394</td>
<td>155,766</td>
<td>433,160</td>
<td>220,748</td>
<td>158,677</td>
<td>379,425</td>
</tr>
<tr>
<td>Uganda</td>
<td>15,977</td>
<td>1,775</td>
<td>17,752</td>
<td>18,670</td>
<td>-</td>
<td>18,670</td>
</tr>
<tr>
<td></td>
<td>293,371</td>
<td>157,541</td>
<td>450,912</td>
<td>239,418</td>
<td>158,677</td>
<td>398,095</td>
</tr>
</tbody>
</table>

Field programme expenditure is directly incurred by Brighter Communities Worldwide (Kenya).

7. Raising Funds

<table>
<thead>
<tr>
<th></th>
<th>2018 Restricted Funds €</th>
<th>2018 Unrestricted Funds €</th>
<th>2017 Direct Costs €</th>
<th>2017 Support Costs €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fundraising expenses</td>
<td>-</td>
<td>5,362</td>
<td>5,362</td>
<td>4,990</td>
</tr>
<tr>
<td>Support costs</td>
<td>-</td>
<td>16,922</td>
<td>16,922</td>
<td>14,040</td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>22,284</td>
<td>22,284</td>
<td>19,030</td>
</tr>
</tbody>
</table>
8. Support Costs

Support costs which are allocated to activities have been incurred against the following thematic areas:

<table>
<thead>
<tr>
<th></th>
<th>2018 Charitable Activities</th>
<th>2018 Fundraising</th>
<th>2018 Total Costs</th>
<th>2017 Charitable Activities</th>
<th>2017 Fundraising/Retail</th>
<th>2017 Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff salaries</td>
<td>106,346</td>
<td>3,505</td>
<td>109,851</td>
<td>102,932</td>
<td>-</td>
<td>102,932</td>
</tr>
<tr>
<td>Rent</td>
<td>10,000</td>
<td>-</td>
<td>10,000</td>
<td>10,780</td>
<td>-</td>
<td>10,780</td>
</tr>
<tr>
<td>Electricity</td>
<td>958</td>
<td>-</td>
<td>958</td>
<td>991</td>
<td>-</td>
<td>991</td>
</tr>
<tr>
<td>Travel expenses</td>
<td>5,402</td>
<td>4,004</td>
<td>9,406</td>
<td>8,179</td>
<td>5,139</td>
<td>13,318</td>
</tr>
<tr>
<td>Postage and carriage</td>
<td>613</td>
<td>-</td>
<td>613</td>
<td>608</td>
<td>-</td>
<td>608</td>
</tr>
<tr>
<td>Office consumables</td>
<td>5,032</td>
<td>2,979</td>
<td>8,011</td>
<td>9,454</td>
<td>4,883</td>
<td>14,337</td>
</tr>
<tr>
<td>Telephone and internet</td>
<td>1,957</td>
<td>-</td>
<td>1,957</td>
<td>1,520</td>
<td>-</td>
<td>1,520</td>
</tr>
<tr>
<td>Mobile charges</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>625</td>
<td>-</td>
<td>625</td>
</tr>
<tr>
<td>Insurance</td>
<td>5,053</td>
<td>-</td>
<td>5,053</td>
<td>4,688</td>
<td>-</td>
<td>4,688</td>
</tr>
<tr>
<td>Public relations (brochures)</td>
<td>13,762</td>
<td>5,885</td>
<td>19,647</td>
<td>11,103</td>
<td>-</td>
<td>11,103</td>
</tr>
<tr>
<td>Bank charges</td>
<td>383</td>
<td>-</td>
<td>383</td>
<td>201</td>
<td>-</td>
<td>201</td>
</tr>
<tr>
<td>Professional fees</td>
<td>8,035</td>
<td>7,550</td>
<td>15,585</td>
<td>7,596</td>
<td>4,018</td>
<td>11,614</td>
</tr>
<tr>
<td></td>
<td><strong>157,541</strong></td>
<td><strong>16,922</strong></td>
<td><strong>174,463</strong></td>
<td><strong>158,677</strong></td>
<td><strong>14,040</strong></td>
<td><strong>172,717</strong></td>
</tr>
</tbody>
</table>

The basis of allocation of the support costs identified above is a mixture of the percentage of time spend on each activity and the pro rata cost of each direct cost when compared to the support cost.

9. Net Income/(Expense)

The net income/(expense) for the financial year is stated after charging:

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditors’ remuneration, including expenses</td>
<td>4,200</td>
<td>4,000</td>
</tr>
</tbody>
</table>
10. Staff Costs

Staff costs are comprised as follows:

<table>
<thead>
<tr>
<th></th>
<th>2018 (€)</th>
<th>2017 (€)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ireland:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wages and salaries</td>
<td>100,277</td>
<td>96,600</td>
</tr>
<tr>
<td>Social welfare costs</td>
<td>10,769</td>
<td>12,447</td>
</tr>
<tr>
<td>Pension costs</td>
<td>1,800</td>
<td>-</td>
</tr>
</tbody>
</table>

Sub-total: 112,846 109,047

The average number of employees during the financial year was as follows:

<table>
<thead>
<tr>
<th></th>
<th>2018 Number</th>
<th>2017 Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ireland</td>
<td>3</td>
<td>3</td>
</tr>
</tbody>
</table>

No employee of the company acts as director. The total remuneration package of the Chief Executive Officer comprised salary of €60,000 (2017: €60,000).

The number of employees whose salaries (excluding employer pension contributions) were greater than €60,000 were as follows:

<table>
<thead>
<tr>
<th>Salary Range</th>
<th>2018 Number</th>
<th>2017 Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>€60,001 - €70,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>€70,001 - €80,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>€80,001 - €90,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>€90,001 - €100,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>€100,001 - €110,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>€110,001 - €120,000</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

11. Director Remuneration and Expenses

Directors are not remunerated but are entitled to be reimbursed for out of pocket expenses incurred in the course of carrying out their duties.

Travel and accommodation expenses relating to meetings of the Board that were reimbursed to the relevant Board members amounted to €520 in 2018 (2017: €688).

12. Key Management Compensation

The total remuneration for key management personnel for the financial year amounted to €91,699 for 2 staff (2017: €90,372 – 2 staff).
13. Cash at Bank and in Hand

<table>
<thead>
<tr>
<th>By fund designation:</th>
<th>2018 €</th>
<th>2017 €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted</td>
<td>193,277</td>
<td>98,699</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>224,212</td>
<td>186,286</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>417,489</strong></td>
<td><strong>284,985</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>By account type:</th>
<th>2018 €</th>
<th>2017 €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deposit accounts</td>
<td>76,457</td>
<td>76,457</td>
</tr>
<tr>
<td>Current accounts</td>
<td>341,032</td>
<td>208,528</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>417,489</strong></td>
<td><strong>284,985</strong></td>
</tr>
</tbody>
</table>

14. Debtors

<table>
<thead>
<tr>
<th></th>
<th>2018 €</th>
<th>2017 €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepayments and other debtors</td>
<td>4,337</td>
<td>3,584</td>
</tr>
<tr>
<td>Accrued income</td>
<td>-</td>
<td>16,807</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>4,337</td>
<td>20,391</td>
</tr>
</tbody>
</table>

15. Creditors

(Amounts falling due within one financial year)

<table>
<thead>
<tr>
<th></th>
<th>2018 €</th>
<th>2017 €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accruals</td>
<td>5,244</td>
<td>5,866</td>
</tr>
<tr>
<td>PAYE/PRSI liability</td>
<td>7,154</td>
<td>6,955</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>12,398</strong></td>
<td><strong>12,821</strong></td>
</tr>
</tbody>
</table>

16. Financial Instruments

The carrying value of the company's financial assets and liabilities are summarised by category below:

<table>
<thead>
<tr>
<th>Financial Assets</th>
<th>2018 €</th>
<th>2017 €</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Measured at undiscounted amount receivable</strong></td>
<td>-</td>
<td>16,807</td>
</tr>
<tr>
<td>Accrued income (note 14)</td>
<td>-</td>
<td></td>
</tr>
</tbody>
</table>
### 17. Reconciliation of Net (Expenditure)/ Income to Net Cash (Used)/ Generated in Charitable Activities

<table>
<thead>
<tr>
<th></th>
<th>2018 €</th>
<th>2017 €</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Net (expenditure)/ income for the reporting year</strong> (as per the Statement of Financial Activities)</td>
<td>116,873</td>
<td>(30,478)</td>
</tr>
<tr>
<td><strong>Adjustments for:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Decrease/(Increase) in debtors</td>
<td>16,054</td>
<td>(115)</td>
</tr>
<tr>
<td>(Decrease)/Increase in creditors</td>
<td>(423)</td>
<td>424</td>
</tr>
<tr>
<td><strong>Net cash provided by/(used in) charitable activities</strong></td>
<td>132,504</td>
<td>(30,169)</td>
</tr>
</tbody>
</table>

### 18. Funds of the Charity

#### (i) Reconciliation of funds:

<table>
<thead>
<tr>
<th></th>
<th>Designated Funds €</th>
<th>Restricted Funds €</th>
<th>Unrestricted Funds €</th>
<th>Total Funds €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funds at 1 January 2018</td>
<td>25,000</td>
<td>98,699</td>
<td>168,856</td>
<td>292,555</td>
</tr>
<tr>
<td>Net income for the year</td>
<td>-</td>
<td>94,578</td>
<td>22,295</td>
<td>116,873</td>
</tr>
<tr>
<td><strong>Fund balances at 31 December 2018</strong></td>
<td>25,000</td>
<td>193,277</td>
<td>191,151</td>
<td>409,428</td>
</tr>
</tbody>
</table>

#### (ii) Analysis of net assets between funds:

<table>
<thead>
<tr>
<th></th>
<th>Designated Funds €</th>
<th>Restricted Funds €</th>
<th>Unrestricted Funds €</th>
<th>Balance 31/12/2018 €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Assets</td>
<td>25,000</td>
<td>193,277</td>
<td>203,549</td>
<td>421,826</td>
</tr>
<tr>
<td>Liabilities</td>
<td>-</td>
<td>-</td>
<td>(12,398)</td>
<td>(12,398)</td>
</tr>
<tr>
<td><strong>Total Funds</strong></td>
<td>25,000</td>
<td>193,277</td>
<td>191,151</td>
<td>409,428</td>
</tr>
</tbody>
</table>

#### (iii) Movements in funds:

<table>
<thead>
<tr>
<th></th>
<th>Balance as at 01/01/2018 €</th>
<th>Income €</th>
<th>Expenditure €</th>
<th>Balance 31/12/2018 €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Designated Funds</td>
<td>25,000</td>
<td>-</td>
<td>-</td>
<td>25,000</td>
</tr>
<tr>
<td>Restricted Funds</td>
<td>98,699</td>
<td>375,053</td>
<td>(280,475)</td>
<td>193,277</td>
</tr>
<tr>
<td>Unrestricted Funds</td>
<td>168,856</td>
<td>215,016</td>
<td>(192,721)</td>
<td>191,151</td>
</tr>
<tr>
<td><strong>Total Funds</strong></td>
<td>292,555</td>
<td>590,069</td>
<td>446,973</td>
<td>409,428</td>
</tr>
</tbody>
</table>

Designated funds comprise of the Incident Management Reserve fund of €5,000 (2017: €5,000) and the Operational Reserve fund of €20,000 (2017: €20,000). These funds have been designated by the company for use in the case of an emergency.

Restricted funds comprise of grant income received during the year which has yet to be spent by the company. This includes grant aid from the Irish Aid Worldwise Global Schools Fund and Irish Aid Civil Society Fund.

The Unrestricted funds reserve represents cumulative surpluses and deficits, net of other adjustments.
19. Contingent Liabilities
Grant funding received during the financial year from Irish Aid Civil Society Fund of €260,000 may be repayable if it is determined that it was not spent on agreed purposes within twelve months of the allocation of the funds.

20. Membership
The Company is limited by guarantee and does not have a share capital. It is guaranteed by members to the extent €1 per member.

21. Related Party Transactions

Directors’ Transactions
There were no transactions to note during the current or prior financial year.

Other Related Party Transactions
The total remuneration for key management personnel for the financial year totalled €98,520 (2017: €90,372).

22. Taxation
The company has agreed charitable status with the Revenue Commissioners, Charity Number CHY 16505, therefore no provision for taxation is necessary.

23. Financial Risk Management

Currency Risk
Much of the organisation’s costs, particularly overseas costs, are denominated in euro and local currency while most income is received in euro. A strengthening of the local currency against the euro could have an adverse effect on Brighter Communities Worldwide’s ability to deliver its planned programme of work. These currency risks are monitored on an ongoing basis.

Cash Flow Risk
Brighter Communities Worldwide hold a number of bank accounts deposited in a Permanent TSB ensuring the security of our funds and also endeavouring to maximise the return available. The organisation’s activities expose it primarily to the financial risks of changes in interest rates. Interest bearing assets are held at fixed rates to ensure certainty of cash flows.

Credit Risk
The organisation’s principal financial assets are bank balances and cash and trade and other receivables. The credit risk on cash at bank and current asset investments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The organisation has no significant concentration of credit risk, with exposure spread over a number of counterparties and customers.

24. Preparation of Accounts
In common with many other businesses of our size and nature we use our auditors to prepare and submit annual returns to the Companies Registration Office and assist with the preparation of the financial statements.

25. Events after the Balance Sheet Date
There have been no significant events affecting the company since the financial year end which would impact the amounts or disclosures of these financial statements.
Help us Create Better Futures

- Volunteer your skills, services or time in Ireland or in Kenya
- Volunteer in Africa with our Harambee projects
- Join in our fundraising events
- Make a donation
- Workplace giving
- Leave a legacy
- Host a coffee morning
- Buy gifts from our online shop

CREATING BETTER FUTURES

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Telephone +254 723 472 809

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Instagram @brightercommunitiesworldwide

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Brighter Communities Worldwide is a registered NGO in Kenya OP 218/051/2005/0295/3731