

**FRIENDS OF LONDIANI IRELAND LIMITED**

**REPORTS AND FINANCIAL STATEMENTS  
(COMPANY LIMITED BY GUARANTEE AND  
NOT HAVING A SHARE CAPITAL)**

**FOR THE YEAR ENDED 31 DECEMBER 2013**

**FRIENDS OF LONDIANI IRELAND LIMITED**

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**FRIENDS OF LONDIANI IRELAND LIMITED**

**DIRECTORS AND OTHER INFORMATION**

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**DIRECTORS**

Maria Kidney - Chairperson  
Helen Concannon - Vice Chairperson  
John Spillane - Treasurer  
Sally O'Neill  
Hazel Murphy  
Dr. Meabh Ni Bhuinneain  
Anita Layden  
Eva O'Mahony

**COMPANY SECRETARY**

C.E.O. Martin Ballantyne

**COMPANY NUMBER**

398094

**CHARITY REGISTERED NUMBER**

CHY 16505

**REGISTERED OFFICE**

9 Cois Cuain  
Mosestown  
Whitegate  
Co. Cork

**AUDITORS**

Deloitte & Touche  
Chartered Accountants  
and Statutory Audit Firm  
No. 6 Lapps Quay  
Cork

**BANKERS**

Permanent TSB  
41-41 Patrick Street  
Cork

**SOLICITORS**

Charles C. Daly  
17 Casement Square  
Cobh  
Co. Cork

## FRIENDS OF LONDIANI IRELAND LIMITED

### DIRECTORS' REPORT

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The directors present their present herewith their report and the audited financial statements for the year ended 31 December 2013.

### **Structure, Governance and Management**

#### **Structure**

##### *Board of Directors and Executive Committee*

Friends of Londiani Ireland Limited (FOL) is governed by the Board of Directors. The Board is composed of 10 Non-Executive Directors plus the Chief Executive Officer. The Board meet 6 times a year and has ultimate responsibility for directing the affairs of Friends of Londiani, 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 FOL, safeguards the ethos of FOL and is responsible for the audit and finance of Friends of Londiani including money, insurance and legalities. The Directors have responsibility for, and are aware of the risks associated with the operating activities of FOL. 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.

In between Board meetings, the day-to-day management of the organisation is delegated to the Chief Executive Officer and the Staff Team. The Executive Committee consists of the Chief Executive Officer, the Chairperson, Vice Chairperson and the Company Secretary. They meet at least once a month and deal with any urgent matters; they ensure that Board decisions are implemented; they deal with any Conflict of Interest, budgeting and authorise volunteer projects.

##### *Focus Groups and Board Committees*

Friends of Londiani has five Focus Groups that are run by individuals who volunteer their expertise and time to FOL across a number of key areas - both programme and organisation. They report directly to the Chief Executive Officer.

Friends of Londiani has a HR Committee which deals with any HR issues that may arise and ensures that FOL is compliant with Irish Labour Law.

##### *Staff & Operations*

Day to day operations are undertaken by the Chief Executive Officer and the Officer Manager. From time to time 3rd party services are provided to FOL and these are coordinated by the Chief Executive Officer. These include suppliers, auditors and solicitors.

### **Governance**

#### *Governing document*

The Company was incorporated on 23 February 2005 and is a Company limited by guarantee not having a share capital. As of 31 December 2013, there were 10 members whose guarantee is limited to €1 each. This guarantee continues for one year after membership ceases.

#### *The board*

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

## FRIENDS OF LONDIANI IRELAND LIMITED

### DIRECTORS' REPORT

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#### *Appointment of Directors*

The Board of Friends of Londiani is comprised of 10 Directors and 1 Chief Executive Officer.

#### *Directors' induction and training*

New Directors and staff have an induction programme to ensure that collectively they have the necessary knowledge required for proper governance of the charity. Continuous support is provided throughout their term.

#### *Governance Codes*

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

FOL confirms that our organisation complies with The Governance Code for the Community, Voluntary and Charitable Sector in Ireland.

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

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

#### *Board Performance*

FOL 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 and Fundraising*

FOL is committed to achieving the standards outlined in the Statement of Guiding Principles for Fundraising supplied by ICTR, the organisation representing the interests of Irish charities

FOL's Accounts comply with the Statement of Recommended Practice (SORP) standard in general and with the Dóchas/Irish Aid guidelines on financial reporting.

FOL publishes its Annual Accounts on line every year and these are available on our website [www.friendsoflondiani.com](http://www.friendsoflondiani.com).

#### *Directors Expenses & Pensions*

All FOL 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 FOL's Expense Policy.

FOL does not pay any pension allowances for its employees but has a PRSA scheme in place should any employee wish to avail of this.

#### *Risk management*

The Directors are aware of the risks to which Friends of Londiani 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.

FOL has a Risk Management matrix which is reviewed, updated and discussed at every board meeting with any necessary mitigations put in place. The Chairperson and Vice Chairperson review this matrix in advance of all board meetings.

## FRIENDS OF LONDIANI IRELAND LIMITED

### DIRECTORS' REPORT

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#### *Dóchas Code of Conduct on Images and Messages*

FOL 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. FOL 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, FOL 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. FOL also agrees a number of commitments to ensure the Code's principles are implemented throughout all activities of the organisation.

All feedback and comments on FOL's compliance with the Code can be sent to FOL's Code Champion Rose Hennessy: [rosehennessy@friendsoflondiani.com](mailto:rosehennessy@friendsoflondiani.com).

#### *Board initiatives during 2013*

The Board has undertaken a number of activities to ensure compliance with the new governance code and to develop the new strategic plan for FOL from 2014 - 2017. These activities include:

- \* Holding several meetings and a workshop during the year to evaluate the findings from the strategic engagement process held in Kenya since September 2012.
- \* A workshop with an external expert on Theory of Change and Results Frameworks to develop a Theory of Change and Results Frameworks for the new strategic plan.
- \* Several stakeholder and partner meetings and a volunteer survey were conducted during 2013 to engage all partners in developing the new strategic plan as well as measuring FOL's impact.
- \* The strategic plan was launched in May 2013, and further work continued putting the detail and budgets around the plan.
- \* A new Communications Strategy was introduced alongside the new Strategic Plan.

The Board has developed and enhanced several policies and strategies during 2013 including its Conflict of Interest Policy, Research Policy, Data Protection Policy, Garda Vetting Policy, Equality & Diversity Policy, Volunteer Policy, Safety Statement, Communications Strategy and a Code of Conduct for Directors.

The Board has adopted a results based management system for programme design and implementation going forward.

During 2013 the board continued its governance work, including succession planning and implementing Codes of Governance.

#### **Mission**

The mission of Friends of Londiani is to work with the people of Londiani and its surrounding villages to develop and complete sustainable community projects to enable and empower the people to achieve an improved quality of life based on their values and become the authors of their own development. The Friends of Londiani will endeavour to achieve these goals in a spirit of co-operation and mutual respect with one another and with the people of the area. This partnership will enable members of Friends of Londiani to further develop skills and a deeper cultural understanding.

## FRIENDS OF LONDIANI IRELAND LIMITED

### DIRECTORS' REPORT

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#### **Vision**

The vision of Friends of Londiani is for the communities with whom they work with to have an improved quality of life based on Kenyan values. This development will occur through participation in community projects. The projects will be implemented through partnerships based on the local communities self-identified needs in the areas of health, education, water provisions and sanitation.

The importance of cooperation will be evident in the work of the charity and its sustainability will be apparent through the involvement of the communities and their ownership of the projects.

#### **Programme Areas**

These programmes are based on helping to achieve the Millennium Development Goals and are in line with the Government of Kenya Kipkelion District Plan & the Kenyan Ministry of Health Community Health Strategy.

- \* The Health Programme includes public and clinical health and involves FOL working closely with the Ministry of Health to ensure consistency with mainstreaming opportunities and the Ministry of Health "Norms & standards for Health Service Delivery" document.
- \* The Water Programme looks at the sourcing, quality & security and distribution of water to the District. This includes management, metering & maintenance of the water supply and ensuring access for villages across the District.
- \* The Education Programme includes both formal and non-formal education and includes supporting the Kenyan education system and community education.
- \* The Development Education Programme aims to deepen peoples understanding of global issues and encourage people to act to create a more just and equal world.

#### **Programme Objectives 2010 - 2013**

FOL's overall strategy in the period 2010-2013 aims to enhance the community's ability to improve their basic healthcare in order to improve productivity and thus reduce poverty, hunger, child and maternal deaths as well as improve education performance across all stages of the following 3 objectives:-

Health Programme Objective: To consolidate the existing district & community level health services so that they best meet community needs and to consolidate the "Healthy Village" model in those villages where it has been introduced and to roll-out the "Healthy Village" model to the remaining villages as part of a coordinated approach to community healthcare in Londiani.

Water Programme Objective: To provide access to potable water to villages from secure sources with well-managed distribution systems consistent with the "Healthy Village" development plan.

Education Programme Objective: To work at each level of Education in Kipkelion so as to ensure that everyone has an opportunity to receive some level of education to help the overall development of the Communities.

#### **Achievements and performance**

In 2013, FOL has supported many projects under its three programme areas of Health, Water and Education.

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### DIRECTORS' REPORT

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#### Health programme

##### *Londiani District Hospital*

- \* The operating theatre in Londiani is fully operational with an increase of 535% on the number of procedures carried out since 2012.
- \* There is a marked change in the community's attitude to the hospital, and initial feedback indicates that the operating theatre has contributed to this change. There is greater use of the hospital facilities by the community since last year.
- \* Londiani District Hospital continued its partnership with Mayo General Hospital in Castlebar.

##### *Maternal Health*

- \* 2 Essential Obstetrics and Neonatal Care courses were run in 2013 with 30 participants on each course.
- \* As part of the Community Health Strategy rollout, maternal health trainings are included in all Community Unit (CU) trainings for Community Health Workers (CHWs). During the year 4 Maternal Health Courses were completed with a total of 168 participants trained.
- \* The Maternal Health Shelter Service (MHS) is an integral component of the Maternal Health Task Force (MHTF). In 2013 the MHTF worked in 3 villages. Their tasks involve building awareness amongst community members on the importance of delivering in health facilities. Work began on constructing a Maternal Health Shelter in Londiani District Hospital. The work is due to be completed in the first quarter of 2014. This shelter will contribute to the safe delivery of babies and the health of mothers across the Districts.

##### *Community Health*

- \* FOL began working with 4 new Community Units (CU) in 2013, with 42 people from each CU receiving 11 days training. In addition in these 4 areas there was Community Health Committee Training (26 people per committee) over 7 days with a total of 104 people.
- \* The CU enables communities to access health information and health care. There is a greater understanding of health issues in these communities, and they have begun to look at ways of making their homesteads "healthy homesteads".
- \* Smokeless stoves are a core part of a healthy homestead. FOL, the Public Health Office and ERM (Environmental Resources Management) have worked in partnership to develop a stove which reduces smoke, and uses up to two thirds less fuel than traditional models. They have significant positive health, social, environmental and financial impact on households.
- \* In 2013, 3 stove construction trainings were held with 272 CHWs being trained on stove making & 12 stoves constructed. A further 51 stoves were installed during 2013.
- \* The demand for Remote Emergency Care (REC) skills amongst community groups, community health workers and health workers increased during 2013. In 2013 a further 3 courses were run with 86 participants. These courses were delivered by 5 Kenyan Trainers working with a team of volunteers from Ireland.

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- \* Field Days continue to be an effective method of reaching large numbers of people. Stations including de-worming, Vitamin A, Maternal and Child Health, Hygiene/Water/Sanitation, Alternative Rites to Female Genital Cutting, HIV/AIDS including voluntary counselling and testing (VCT) and Malaria Prevention were available at all events as well as any necessary stations if there was an outbreak at the time for example polio, measles cholera.
- \* In 2013 26 Field Days were held in Londiani and Kipkelion with a total of 16,652 people attending.
- \* In 2013 Outreach clinics (ORC) continued for communities who identified the difficulty of access to regular care as a major health challenge. The ORC are located in hard to reach areas served by poor roads and far from existing health facilities. In total 49 ORC were run with a total of 4,033 people attending.

#### **Education Programme**

##### *Lifeskills Programme*

- \* 10 courses were conducted reaching 467 participants.
- \* The Life skills course was reviewed in November 2013 where 25 Trainers from across the District came together to evaluate the impact of the Life-skills Programme, and look to the future of the programme. These changes will be implemented in 2014.

##### *Alternative Rites of Passage (ARP)*

- \* 8 ARP Courses were held in Dec 2013 where 261 girls attended.
- \* ARP has increased awareness of FGM across the District. The first arrests for FGM were made during the timeline of this programme due to the increased awareness. FGM is now included in speeches/drama/songs etc. performed in public which was not the case before this course began as FGM was a taboo subject.

##### *Healthy Schools Programme (HSP)*

- \* The aim of the HSP is to reduce environmental risks to children's health that arise from the settings where they live, learn and play by providing knowledge, increasing will, mobilizing resources, and catalysing urgent action.
- \* In 2013, 30 new schools were identified to be added to the HSP. This brings to 107 the total number of schools in the programme.
- \* There were construction projects in 6 HECA schools, resulting in 3 latrine blocks for boys; 5 latrine blocks for girls; 4 washroom blocks for girls; 1 washroom block for boys; 2 latrine blocks for preschools; 9 water tanks and 2 ferro-cement tanks.

##### *Girls for Girls Programme (G4G)*

- \* The aim of this programme is that no girl should ever miss a day of school because of lack of access to affordable, hygienic sanitary products.
- \* FOL continued to work with 22 schools on the programme throughout 2013. There are now 1200 girls on the programme.

##### *Business Courses*

- \* As part of its economic empowerment programme FOL ran 3 business courses where 116 people attended. FOL partnered with Kipkelion Table Banking and Kenya Commercial Bank for these courses.

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#### *Sustainable Tourism*

- \* Several pilot treks were held throughout 2013 in the area of the sustainable tourism project. The purpose of the pilot treks included enabling participating villages to be familiar with the entire trekking route and learn about the features of each community and to encourage interaction between villages and within villages and to gain an insight into what visitors like and want so preparations can be made.
- \* FOL has partnered with the Irish Foundation for Cooperative Development for development of the pilot trek in 2014.

#### *Partnership & Capacity Development*

- \* FOL held several stakeholder meetings in 2013 as part of its strategic planning process. The purpose of these seminars was to look at the changes in the past year, and what next for the future.
- \* Capacity development amongst the youth continues to be a focus of FOL's across the District. In 2013 several capacity development courses were organised for young people including business training for young drivers and graduates, remote emergency care course, and alternative rites.

#### *Education Bursary Programme*

- \* FOL continued to support 301 students on its bursary programme in 2013.

#### *Development Education*

- \* During 2013 FOL continued to work on its development education and advocacy programme in Ireland.

#### *Schools Network Programme*

- \* During 2013 FOL continued to support the 5 Irish and 5 Londiani schools linked through the Worldwide Global Schools Linking programme and FOL Network.

#### **Water programme**

##### *Ndubusat Water Project*

- \* In 2013, the Ndubusat Water Committee extended the project by 4km.
- \* A number of water meters were put in place to allow the committee manage the water more efficiently. FOL continue to support the management committee of this scheme through capacity development and technical advice.

##### *Water Tanks*

- \* In 2013 two 32,000 litre ferro-cement rain water harvesting tanks were installed in two schools.
- \* Nine 2,000 litre rainwater harvesting tanks were installed in 5 schools throughout the District.

##### *Nduro water project*

- \* During 2013, FOL in partnership with the community in this area built 2 protected intakes on springs - Nduro 1 & 2. The distribution pipework on the Talai Farm scheme was completed and a water kiosk on this scheme was also completed.

##### *Kimologit Gravity Water Project*

- \* This project is a joint project with the District Water Office (DWO) and the community of Kimologit.

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- \* In 2013 the intake and a 100 cubic metre storage tank were built. 6 km of pipes from the remote intake to the storage tank were put in place.

#### **Volunteer "Harambee Projects"**

- \* In September a Harambee project with 8 volunteers from Australia and New Zealand worked on completing tasks in the areas of Health, Water and Education.
- \* In November a Harambee project 22 volunteers from Ireland worked tasks in the areas of Health, Water and Education. This included a team of Doctors and Nurses who worked with the Mayo General Hospital/Londiani District Hospital link project completing trainings and medical assistance in Londiani.

#### **Fundraising Activities**

During the year Friends of Londiani (FOL) organised many events to ensure that in addition to the grants FOL received it had enough funds to support the operations of the Charity in Ireland as well as the projects it supports through the NGO Friends of Londiani, Kenya. Among these fundraising activities were;

- \* 'Be my Honey' campaign in conjunction with Valentine's Day in February sold mini pots of East Cork Honey. The main support for this event came from PepsiCo Ireland's 'Live Life Well' programme. This programme focuses on Nutrition and the health benefits of different foods and honey for Valentines provided an ideal gift opportunity for the workforce.
- \* FOL held its own Gathering event in April in the Clarion Hotel, Cork with a riverside drinks reception and entertainment on the board walk, followed by dinner and dancing till late.
- \* Volunteers in Charleville organised a Golf Classic in June attended by supporters and volunteers from around the country and hosted by the Charleville Golf Club.
- \* FOL volunteers took part in the Midleton Food Festival in September with a stall at the street market selling Kenyan crafts and handmade items.
- \* The FOL online shop at Christmas expanded its range of craft items from the previous year and beautiful handmade nativity sets, angels, bags and santa's were among the popular items for sale. In addition there were Christmas related fundraising activities including cash collections, sales of Christmas cards and our annual calendar.
- \* The Starfish Story continued to inspire sales of the Sterling Silver Starfish pendants and bracelets online.
- \* The FOL online shop sales of handmade bags & hand carved salad spoons from Kenya, vouchers supporting various programmes and other items, attracted customers throughout the year.
- \* FOL's Wedding Favours continue to be supported - name place cards based on the theme of the big six safari animals in Kenya - elephant, lion, giraffe, buffalo, rhinoceros and leopard.
- \* FOL continue to have coin collection boxes in retail outlets around the country.
- \* All volunteers who travelled with FOL in 2013, held various once off events in their communities such as Table Quizzes, Coffee mornings, sponsored walks, cake sales etc.

## FRIENDS OF LONDIANI IRELAND LIMITED

### DIRECTORS' REPORT

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#### Lessons Learnt

##### Emergency Preparedness

- \* In the build-up to the March General Election in Kenya FOL gained a lot of knowledge and skills in the area of emergency preparedness and incident management.
- \* During 2013 FOL set up an Incident Management Panel which includes volunteers trained in Incident Management, and FOL Staff. The purpose of this team is to review and update FOLs Incident Management process on a regular basis and to be Incident Managers on call during volunteer projects in Kenya.

##### Staff Support

- \* In the build-up to the March General Election in Kenya FOL Kenya gained a lot of knowledge and skills in the area of emergency preparedness and incident management. The process of having clear systems in place, with clear lines of communications, clear roles and responsibilities can be applied across FOL's programmes. These are also useful skills in the care of volunteers working on FOL programmes.
- \* Due to the passing of the FOL Operations Manager in Kenya in June, the FOL staff team learnt the importance of debriefing and counselling after any traumatic event. This learning can assist when supporting communities through FOL programmes.

##### Partnerships

- \* Feedback to partners was highlighted during the strategic planning validation stages. All partners commented that they felt included in the process, consulted and informed. This will strengthen partnerships into the future.
- \* Programme development and delivery is constantly changing and it is important that FOL maintains flexibility in its programme delivery. Partnership seminars/reviews are a key way to review programmes, and adjust to the changing needs identified going forward.
- \* Active involvement of all partners in programme planning and implementation is key to the success of that programme. This active involvement also strengthens ownership of all programmes.
- \* Feedback from partners included the fact that FOL is inclusive of all communities in the area, including those hard to reach areas. This is something FOL will continue to do.

##### Evidence Gathering

- \* FOL has improved gathering evidence of interventions across its entire programme. The gathering of evidence has taken many forms including videos, role plays, interviews, stories etc. This evidence will help to evaluate programmes and interventions as well as measure the impact of FOL's presence in the areas in which it works.
- \* It will also feed into FOL's results based management process going forward.

##### Flexibility/Adapting to changing environments

- \* FOL's ability to be flexible and adapt to changing environments has been well demonstrated throughout 2013 - both at an organisational level, and a programme level.

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### DIRECTORS' REPORT

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- \* The importance of being flexible and adaptive cannot be over-emphasised. It ties in with on-going monitoring and evaluation and looking at new ways to implement and deliver programmes.

#### Communications

- \* FOL communicates on all levels - with partners, staff, supporters, volunteers, stakeholders. The importance of clarity of message was demonstrated throughout the strategic planning process. region.

In 2013 FOL launched the FOL Ambassador programme which will play a key role in raising awareness of the work FOL does.

#### Programme Effectiveness

- \* Needs evolve on a constant basis, and the context in which FOL operates changes. FOL needs to adapt its programmes to meet changing or evolving needs. An example of this in 2013 is the HECA training for inactive schools and the change of requirements where government teachers must now be involved in the training.

### Monitoring, Evaluation and Learning

FOL uses a Results Framework as its Monitoring and Evaluation tool. Each objective has a set of indicators and targets, which forms the basis of measuring its progress and achievements. FOL's Staff are responsible for the monitoring and reports on the indicators and outputs at monthly staff meetings. Each Programme Objective has an implementation team including FOL Staff and partners who hold regular meetings to implement the objective and monitor progress. Challenges are dealt with as they arise and necessary changes made to implementation.

Data is gathered by both FOL Staff and its partners who are involved in the programme (Ministries, Teachers, Facilitators etc.) on a monthly basis. As part of FOL's Standard Operating Protocol with partners, project monitoring is included in all Memorandums of Understanding (MOUs). The data collected matches the indicator data needed, and feeds into the Programme Objective Report which has been designed to match the Results Framework. This report shows clearly how targets are progressing on a monthly basis.

Quantitative Data is collected by accessing existing databases that are updated on a monthly basis. FOL has access to the Kenya Health Information System (KHIS) and works closely with the District Information Officer. The KHIS provides reports on all aspects of the Kenyan Health System by County, District, and by individual health facility on a monthly basis. FOL and the PHO have designed a survey to measure the effectiveness of the smokeless stove intervention. This comprises a pre-installation and post installation survey, and the results are used to evaluate the effectiveness of this programme. FOL's Healthy Village survey is conducted at the beginning of its Healthy Village Methodology, and used to determine village needs and priorities. Each Community Health Committee undertakes a Community Health Survey to firstly gather a baseline for its community unit, and to assess its needs and priorities. FOL has an internal database, which keeps the static factual data on all the schools it works with, and is updated whenever a school visit takes place. Data is also collected through event reports on a monthly basis for example Event Reports; Meeting Reports; Workshop Attendance Records and Reports.

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### DIRECTORS' REPORT

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Qualitative Data particularly knowledge, attitudes and behaviours are collected by using surveys, focus groups, and interviews. In order to assess the effectiveness of the HECA and G4G programs, an annual survey has been designed. This was conducted for the first time in 2013, and going forward will be conducted at the end of each school year.

Challenges that arise during programme implementation are dealt with immediately and strategies discussed and developed to bring the programme back in line with objectives. The CEO together with the Staff team are responsible for the achievement of the objectives. They review all programme reports each quarter and monitor progress.

Evaluation: FOL evaluates its programmes on an annual basis through its partnership seminars, focus groups and analysis of the overall results of the programme to date. FOL has a participatory approach to evaluation, which involves engaging its programme partners, and beneficiaries in the process to work together to design and implement the evaluation, and together analyse the data and reach consensus about findings, conclusions and recommendations. By involving beneficiaries in its evaluation process FOL ensures that the voices of the most vulnerable are heard. FOL's evaluation approach involves the use of surveys, case studies, and the Most Significant Change Approach (MSC). Different approaches will be used at different times throughout the evaluation. FOL also uses case studies gathered to promote positive development stories in Ireland and as inputs to its development education programme. They will also be used to keep FOL's donors and supporters updated through FOL's newsletters, and social media updates.

### **FOL's 2014 Plans**

A new strategic plan was developed by Friends of Londiani through a consultative process involving its partners and beneficiaries during 2012/2013. This plan will start in 2014 and continue until 2017 and beyond.

FOL developed its Theory of Change through this consultative process. Its Theory of Change has as its goal "As authors of their own development, the people of Londiani lead healthier lives and apply their increased education and knowledge creating sustainable livelihoods and stronger communities"

FOL's overall strategy has three aims:

1. Creating an enabling environment through creating connections; transferring knowledge and experience and focusing on innovative responses to opportunity and needs.
2. Continuing, in a partnership based approach, to deliver relevant programmes through focusing on sustainable livelihoods; recognising the importance on a gender perspective as an important dimension of realising change; facilitating economic development.
3. Transitioning to a Kenyan led organisation in partnership with an expanded and strengthened FOL network through building the capacity and capability of governance and program delivery in Kenya; Reshaping the role of FOL Ireland as the key partner to FOL Kenya; Establishing and strengthening other FOL focused entities to achieve these strategic directions and Focusing on financial sustainability to meet FOL's commitment in supporting the aspirations of the community.

FOL's strategy going forward includes three areas - Health, Education and Economic Empowerment, each with its own goal as follows:

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Health Programme Goal: "The people in the communities in which FOL works will have access to a more effective healthcare system; and lead healthier lives."

Education Programme Goal: "To Improve access to strengthened formal and informal educational opportunities for community members"

Economic Empowerment Goal: "The people in the communities in which FOL works will have sustainable livelihoods and be economically empowered."

#### *Future Programme Areas*

These programmes are based on FOL's new strategic plan and include:

- \* The Health Programme include public and clinical health and involves FOL working closely with the Ministry of Health to rollout the Community Health Strategy.
- \* The Water Programme looks at the sourcing, quality & security and distribution of water to the District. This includes management, metering & maintenance of the water supply and ensuring access for villages across the District. It is included under the Health Goal.
- \* The Education Programme includes both formal and non-formal education and includes supporting the Kenyan education system and community education.
- \* The Development Education Programme is to deepen peoples understanding of global issues and encourage people to act to create a more just and equal world.
- \* FOL will continue its volunteer programme throughout 2014.

#### **Results**

The results for the year and the appropriation thereof are set out in the Statement of Financial Activities on page 19.

#### **Review of Friends of Londiani**

For the year ended 31 December 2013, voluntary contributions amounting to €187,311 were received. Irish Aid Funding amount of €172,714 was released to income in respect of co-funding for Water, Health, Education and Schools network programmes.

FOL was very active during the financial year ended 31 December 2013. Ongoing project expenditure amounted to €280,433, Harambee expenditure amounted to €47,125 and general expenditure amounted to €60,510.

#### **FOL Reserves Policy**

FOL has determined the following reasons for Reserves:

- \* Education Reserve - FOL 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 2014 this reserve will be zero.
- \* Emergency Reserve - This reserve is for the risk of an unforeseen emergency. In 2014 this will be €5,000.
- \* Operational Reserve -is the amount of money needed to keep the office going for an agreed period of time. FOL has a reserve of 3 months operational costs in Ireland for 2014 which is €20,000.



**FRIENDS OF LONDIANI IRELAND LIMITED**

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

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Irish company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies for the Company Financial Statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and comply with Irish Statute comprising the Companies Acts 1963 to 2013. 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.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FRIENDS OF LONDIANI, IRELAND

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We have audited the financial statements of Friends of Londiani Ireland Limited for the year ended 31 December 2013 which comprise the Profit and Loss Account, the Balance Sheet and the related notes 1 to 11. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of directors and auditors**

As explained more fully in the Statement of Directors' Responsibilities, the directors are responsible for the preparation of the financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the reports and financial statements for the year ended 31 December 2013 to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

- \* give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the affairs of the company as at 31 December 2013 and of the deficit for the year then ended; and
- \* have been properly prepared in accordance with the Companies Acts, 1963 to 2013.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
FRIENDS OF LONDIANI, IRELAND**

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**Matters on which we are required to report by the Companies Acts 1963 to 2013**

- \* We have obtained all the information and explanations we considered necessary for the purposes of our audit.
- \* In our opinion proper books of account have been kept by the company.
- \* The financial statements are in agreement with the books of account.
- \* In our opinion the information given in the directors' report is consistent with the financial statements.

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

We have nothing to report in respect of the provisions in the Companies Acts 1963 to 2013 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.



Honor Moore

For and on behalf of Deloitte & Touche  
Chartered Accountants and Statutory Audit Firm  
Cork

Date: 21/8/14

FRIENDS OF LONDIANI IRELAND LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2013  
(Incorporating the income and expenditure account)

	Notes	2013 Restricted €	2013 Unrestricted €	2013 Total €	2012 Total €
<b>Total gross domestically generated voluntary income</b>					
Fundraising events		14,999	65,753	80,752	66,973
Donations		31,932	30,543	62,475	112,342
Bank interest receivable	5	-	1,488	1,488	3,034
		<u>46,931</u>	<u>97,784</u>	<u>144,715</u>	<u>182,349</u>
<b>Other income</b>					
Harambee income		44,084	-	44,084	33,853
Income from Irish Aid	2	172,714	-	172,714	177,972
<b>Total income</b>		<u>263,729</u>	<u>97,784</u>	<u>361,513</u>	<u>394,174</u>
<b>Expenditure</b>					
Ongoing projects		216,604	63,829	280,433	311,988
Harambee costs		47,125	-	47,125	33,905
Fundraising costs		-	42,168	42,168	49,790
General administration costs		-	18,342	18,342	22,002
		<u>263,729</u>	<u>124,339</u>	<u>388,068</u>	<u>417,685</u>
<b>Net deficit in funds during the year</b>		<u>-</u>	<u>(26,555)</u>	<u>(26,555)</u>	<u>(23,511)</u>

There are no recognised gains or losses other than the deficit for the financial year as disclosed in the statement of financial activities.

The financial statements were approved by the Board of Directors on  
and signed on its behalf by:

19/8/14

Maria Kidney )

Directors



FRIENDS OF LONDIANI IRELAND LIMITED

BALANCE SHEET  
AS AT 31 DECEMBER 2013

	Notes	2013 €	2012 €
<b>Current assets</b>			
Debtors and prepayments	6	497	1,247
Cash at bank and in hand		172,292	176,424
Designated bank funds		25,082	3,402
		<u>197,871</u>	<u>181,073</u>
<b>Creditors (amounts falling due within one year)</b>			
	7	<u>(69,150)</u>	<u>(25,797)</u>
<b>Net current assets</b>		<u>128,721</u>	<u>155,276</u>
<b>Funds</b>			
Unrestricted funds	9	103,721	130,276
Restricted funds	10	25,000	25,000
		<u>128,721</u>	<u>155,276</u>

The financial statements were approved by the Board of Directors on  
and signed on its behalf by

19/8/14

Maria Kidney

)  
)  
)Directors



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**FRIENDS OF LONDIANI IRELAND LIMITED**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2013**

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	Notes	2013 €	2012 €
Net cash inflow/(outflow) from operating activities	A	17,549	(610)
Net cash inflow/(outflow) before management of liquid resources and financing	B	<u>17,549</u>	<u>(610)</u>
Increase/(decrease) in cash in the year	C	<u><u>17,549</u></u>	<u><u>(610)</u></u>

**FRIENDS OF LONDIANI IRELAND LIMITED**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2013**

**A RECONCILIATION OF OPERATING DEFICIT TO**

**NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES**

	2013	2012
	€	€
Net deficit in funds during the year	(26,555)	(23,511)
Decrease in stock	-	2,496
Decrease in debtors	750	7,190
Increase in creditors	43,354	13,215
Net cash inflow/(outflow) from operating activities	<u>17,549</u>	<u>(610)</u>

**B ANALYSIS OF CHANGES IN NET FUNDS**

	01/01/13	Cash flow	Other non- cash changes	31/12/13
	€	€	€	€
Net cash:				
Cash at bank and in hand	176,423	(4,131)	-	172,292
Designated bank funds	3,402	21,680	-	25,082
	<u>179,825</u>	<u>17,549</u>	<u>-</u>	<u>197,374</u>
Bank deposits	-	-	-	-
Net funds	<u>179,825</u>	<u>17,549</u>	<u>-</u>	<u>197,374</u>

**C RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET FUNDS**

	2013	2012
	€	€
Increase/(decrease) in cash in the year	<u>17,549</u>	<u>(610)</u>
<b>Movement in net funds in the year</b>	17,549	(610)
Opening net funds	<u>179,825</u>	<u>180,435</u>
Net funds at end of year	<u>197,374</u>	<u>179,825</u>

## **FRIENDS OF LONDIANI IRELAND LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013**

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#### **1. STATEMENT OF ACCOUNTING POLICIES**

The significant accounting policies adopted by the company are as follows:

##### **BASIS OF PREPARATION**

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice-Accounting and Reporting by Charities (SORP 2005) issued in March 2005, accounting standards generally accepted in Ireland and with the Companies Acts, 1963 to 2013. There has been no change to the accounting policies during the year.

##### **INCOME**

Donations and fundraising income are credited to the Statement of Financial Activities on receipt.

Income from various bodies including Irish Aid are recognised as income in the period in which the corresponding expenditure is recognised. Receipts from these bodies that were unspent at the balance sheet date have been included in deferred income.

##### **FOREIGN CURRENCIES**

Transactions denominated in foreign currencies relating to revenues, costs and non-monetary assets are translated to Euro at the rates of exchange ruling on the dates on which the transactions occurred.

Monetary assets and liabilities denominated in foreign currencies are translated into Euro at the rates of exchange ruling at the balance sheet date. The resulting profits or losses are dealt with in the revenue account.

##### **STOCKS**

Stocks are valued at lower of cost and net realisable value.

**FRIENDS OF LONDIANI IRELAND LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

**2. INCOME**

**IRISH AID**

Irish Aid provide support to Friends of Londiani under the Civil Society Fund CSF and the Worldwide Global Schools Fund. The CSF fund supports the FOL's projects in water, health and HIV/AIDS. The Worldwide funding is to support the FOL school network in Ireland and Kenya. An amount of €172,714 has been recognised as income as at 31 December 2013. An amount of €58,290 (2012:€15,000) was unspent as at 31 December 2013 and has been included in deferred income.

**SUMMARY OF IRISH AID FUNDING**

	Deferred 01/01/13 €	Received	Income and Expenditure €	Deferred 31/12/13 €
Worldwise Global Schools Programme	-	56,304	2,014	54,290
Health projects	15,000	155,700	170,700	-
	<u>15,000</u>	<u>212,004</u>	<u>172,714</u>	<u>54,290</u>

**INCOME FROM OTHER FUNDING**

	Deferred 01/01/13	Received	Income and Expenditure	Deferred 31/12/13
Irish Foundation of Cooperative Development	-	4,000	-	4,000
	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>

**3. EMPLOYEES AND REMUNERATION**

The staff costs are comprised of :-

	<b>2013</b>	<b>2012</b>
	€	€
Wages and salaries	72,000	70,200
Social welfare costs	6,960	6,882
	<u>78,960</u>	<u>77,082</u>

The average numbers of persons employed by the company (including the Chief Executive Officer) during the year were:

	<b>2013</b>	<b>2012</b>
	Number	Number
<b>Number of employees</b>		
Administration and fundraising	<u>2</u>	<u>2</u>

**FRIENDS OF LONDIANI IRELAND LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

<b>4.</b>	<b>DEFICIT FOR THE YEAR</b>	<b>2013</b>	<b>2012</b>
		€	€
	The profit for the year is arrived at after charging:		
	Chief Executive Officer's remuneration	<u>60,000</u>	<u>60,000</u>
<b>5.</b>	<b>INTEREST RECEIVABLE</b>	<b>2013</b>	<b>2012</b>
		€	€
	Bank interest	<u>1,488</u>	<u>3,034</u>
<b>6.</b>	<b>DEBTORS</b>	<b>2013</b>	<b>2012</b>
		€	€
	<b>Amounts falling due within one year:-</b>		
	Prepayments	<u>497</u>	<u>1,247</u>
<b>7.</b>	<b>CREDITORS (Amounts falling due within one year)</b>	<b>2013</b>	<b>2012</b>
		€	€
	Other taxes and social security costs	7,110	7,047
	Deferred income- Irish Aid Funding (Civil Society and Worldwide)	54,290	15,000
	Deferred income- Irish Foundation for Cooperative Development	4,000	-
	Accruals	<u>3,750</u>	<u>3,750</u>
		<u>69,150</u>	<u>25,797</u>
	<b>Other taxes and social security costs</b>	<b>2013</b>	<b>2012</b>
		€	€
	PAYE/PRSI payable	<u>7,110</u>	<u>7,047</u>
<b>8.</b>	<b>MEMBERSHIP</b>		

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

**FRIENDS OF LONDIANI IRELAND LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

<b>9. UNRESTRICTED FUNDS</b>	<b>2013</b>	<b>2012</b>
	€	€
Unrestricted funds brought forward	130,276	158,787
Net deficit in funds during the year	(26,555)	(23,511)
	<hr/>	<hr/>
Unrestricted funds before transfers	103,721	135,276
Transfers from restricted funds	-	15,000
Transfers to restricted funds	-	(20,000)
	<hr/>	<hr/>
Unrestricted funds carried forward	<u>103,721</u>	<u>130,276</u>
	<hr/>	<hr/>
<b>10. RESTRICTED FUNDS</b>		
<b>Educational fund</b>	<b>2013</b>	<b>2012</b>
	€	€
Opening balance at 1 January	-	10,000
Transfer to unrestricted funds	-	(10,000)
	<hr/>	<hr/>
Closing balance at 31 December	-	-
	<hr/>	<hr/>
<b>Incident management reserve</b>	<b>2013</b>	<b>2012</b>
	€	€
Opening balance at 1 January	5,000	10,000
Transfer to unrestricted funds	-	(5,000)
	<hr/>	<hr/>
Closing balance at 31 December	5,000	5,000
	<hr/>	<hr/>
<b>Operational reserve</b>	<b>2013</b>	<b>2012</b>
	€	€
Opening balance at 1 January	20,000	-
Deficit for the year	-	-
Transfer from unrestricted funds	-	20,000
	<hr/>	<hr/>
Closing balance at 31 December	20,000	20,000
	<hr/>	<hr/>
Total restricted funds	<u>25,000</u>	<u>25,000</u>
	<hr/>	<hr/>

**FRIENDS OF LONDIANI IRELAND LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

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**11. TAXATION**

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

**FRIENDS OF LONDIANI IRELAND LIMITED**

**ADDITIONAL INFORMATION NOT COVERED BY THE AUDITOR'S REPORT**

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**FRIENDS OF LONDIANI IRELAND LIMITED**

**SCHEDULES TO THE STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2013**

<b>SCHEDULE 1 - INCOME RECEIVED</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2012</b>
	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Fundraising Income</b>				
Girls for Girls - HECA	12,419	-	12,419	3,159
Starfish collection	-	1,496	1,496	2,789
Walks, runs and marathons	-	5,960	5,960	1,403
Kenya ball/gathering	-	6,272	6,272	18,630
Calendars	-	120	120	960
FOL merchandise	1,670	7,810	9,480	5,859
Fundraising from Harambee volunteers events	-	31,998	31,998	28,060
Other fundraising events	910	11,307	12,217	2,693
Golf classic	-	790	790	3,420
	<u>14,999</u>	<u>65,753</u>	<u>80,752</u>	<u>66,973</u>
All of the above income is shown gross as fundraising expenses are shown separately.				
<b>Donations</b>				
Friends of Kipkelion projects	30,527	-	30,527	35,932
Education fund	1,080	-	1,080	26,250
Donations	325	12,663	12,988	14,136
Bequest	-	1,123	1,123	-
Collection boxes	-	862	862	1,715
Standing orders	-	15,895	15,895	17,042
Taxation refunds	-	-	-	17,267
	<u>31,932</u>	<u>30,543</u>	<u>62,475</u>	<u>112,342</u>
<b>Bank Interest</b>				
Bank Interest	-	1,488	1,488	3,034
<b>Total Gross Domestically Generated Voluntary Income</b>	<u><u>46,931</u></u>	<u><u>97,784</u></u>	<u><u>144,715</u></u>	<u><u>182,349</u></u>

**FRIENDS OF LONDIANI IRELAND LIMITED**

**SCHEDULES TO THE REVENUE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2013**

**SCHEDULE 1 - INCOME RECEIVED (continued)**

	2013	2013	2013	2012
	Restricted	Unrestricted	Total	Total
	€	€	€	€
<b>Harambee Costs Income</b>	44,084	-	44,084	33,853

Income received from the volunteers working on the Harambee 2013/2014 project to cover their travel costs to Harambee and expenses over the course of the project. The associated costs have been shown separately.

**Irish Aid Funding**

Irish Aid Funding - for water, health and HIV/AIDS projects	170,700	-	170,700	177,000
Worldwise Network Programme	2,014	-	2,014	972
	172,714	-	172,714	177,972

**FRIENDS OF LONDIANI IRELAND LIMITED**

**SCHEDULES TO THE STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2013**

**SCHEDULE 2 - TRANSFERS TO ONGOING PROJECTS**

	2013	2013	2013	2012
	Restricted	Unrestricted	Total	Total
	€	€	€	€
<b>Transfers to ongoing projects</b>				
Transfers to Kenya for ongoing projects	-	-	-	1,403
Education projects	21,504	-	21,504	42,741
Water projects	13,702	-	13,702	43,129
Health projects	181,398	63,829	245,227	224,715
	<u>216,604</u>	<u>63,829</u>	<u>280,433</u>	<u>311,988</u>

**SCHEDULE 3 - HARAMBEE COSTS**

	2013	2013	2013	2012
	Restricted	Unrestricted	Total	Total
	€	€	€	€
<b>Harambee costs</b>				
Team & training costs	763	-	763	409
Administration	6,338	-	6,338	5,486
Insurance and security	1,000	-	1,000	1,000
Travel, food and accommodation costs	39,024	-	39,024	27,010
	<u>47,125</u>	<u>-</u>	<u>47,125</u>	<u>33,905</u>

**SCHEDULE 4 - FUNDRAISING COSTS**

	2013	2013	2013	2012
	Restricted	Unrestricted	Total	Total
	€	€	€	€
<b>Fundraising costs</b>				
Kenya Ball/gathering	-	5,333	5,333	10,805
Other fundraising events (Christmas calendars, cards, voucher printing costs, t-shirts etc)	-	36,835	36,835	38,985
	<u>-</u>	<u>42,168</u>	<u>42,168</u>	<u>49,790</u>

**FRIENDS OF LONDIANI IRELAND LIMITED**

**SCHEDULES TO THE STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2013**

**SCHEDULE 5 - ADMINISTRATION COSTS**

	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2012</b>
	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Administration costs</b>				
CEO's remuneration	-	2,730	2,730	2,166
Employers' PRSI	-	-	-	369
General administration costs	-	4,582	4,582	5,287
Audit and professional fees	-	2,978	2,978	3,477
Office expenses and travel	-	616	616	703
Midleton office costs	-	4,500	4,500	5,554
Training	-	587	587	1,120
Bank charges and finance costs	-	213	213	275
Subscriptions	-	1,016	1,016	1,528
Insurance	-	1,120	1,120	1,523
	<u>-</u>	<u>18,342</u>	<u>18,342</u>	<u>22,002</u>

The CEO's remuneration is allocated across various projects.