

FRIENDS OF LONDIANI IRELAND LIMITED

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

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014

FRIENDS OF LONDIANI IRELAND LIMITED

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FRIENDS OF LONDIANI IRELAND LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Maria Kidney - Chairperson
Sally O'Neill - Vice Chairperson
Helen Concannon
Anita Layden
Hazel Murphy
Audry Deane
Eva Creely
Kieran Curtis
Siobhan Cully
Charlie Daly

COMPANY SECRETARY

Anita Layden

COMPANY NUMBER

398094

CHARITY REGISTERED NUMBER

CHY 16505

REGISTERED OFFICE

9 Cois Cuain
Mosestown
Whitegate
Co. Cork

AUDITORS

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

BANKERS

Permanent TSB
Patrick Street
Cork

SOLICITORS

Charles C. Daly
17 Casement Square
Cobh
Co. Cork

FRIENDS OF LONDIANI IRELAND LIMITED

DIRECTORS' REPORT

The directors present their annual report and the audited financial statements for the financial year ended 31 December 2014.

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 Friends of Londiani, safeguards the ethos of Friends of Londiani 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 Friends of Londiani. 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.

Board Committees

The Board has a number of sub-committees including Audit, HR and Executive. Friends of Londiani Board members are responsible for specific portfolios. These include Fit For Future/ Strategic Planning 2017-2020, Governance (Organisational Strategic Planning), Governance (Compliance), Communications, Development Education, Programmes, Funding, HR, Audit and Continuous Quality Management.

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 Friends of Londiani 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 2014, 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 the 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. In August 2014 five new members were elected to the Board through the Board Renewal process.

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DIRECTORS' REPORT

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. In September 2014 the new Board underwent an induction meeting. Continuous support is provided to Board members throughout their term.

Governance Codes

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

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

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

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

Board Performance

Friends of Londiani 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

Friends of Londiani 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.

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

Friends of Londiani publishes its Annual Accounts on line every year and these are available on our website www.friendsoflondiani.com.

Directors Expenses & Pensions

All Friends of Londiani 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 Friends of Londiani's Expense Policy.

Friends of Londiani 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.

Friends of Londiani has a Risk Management matrix which is reviewed, updated and discussed at every board meeting with any necessary mitigations put in place. The Chairperson, Vice Chairperson and the Board Member holding the Continuous Quality Improvement portfolio review this matrix in advance of all board meetings.

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Dóchas Code of Conduct on Images and Messages

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

In April 2014, Friends of Londiani was notified by Dóchas that it has fulfilled all nine minimum criteria for the Code.

All feedback and comments on Friends of Londiani's compliance with the Code can be sent to Friends of Londiani's Code Champion Rose Hennessy: rosehennessy@friendsoflondiani.com.

People in Aid Code of Good Practice

The Code of Good Practice is an internationally recognised management tool that helps humanitarian aid and development agencies enhance the quality of their human resources management. Friends of Londiani is a member of the People in Aid Code and is striving to implement the code throughout the organisation.

Board initiatives during 2014

The Board has undertaken a number of activities during the year to renew the Board, and to implement the first year of the new strategic plan for Friends of Londiani from 2014 - 2017. These activities include:

- * Holding several meetings and discussions during the year to evaluate and update the Board renewal process.
- * The Board was renewed at the AGM in August 2014, with the first meeting in September 2014.
- * In September a board induction was held for all Board members and this was facilitated by an external facilitator. The induction covered all aspects of being a Board member for Friends of Londiani including Governance, Responsibilities, Legal Obligations, Code of Conduct etc.
- * The Board has developed and enhanced several policies and strategies during 2014 including its Procurement Policy, Reserves Policy, HIV/AIDS Policy, Gender Policy, Child and Vulnerable Adult Safeguarding Policy, Fraud and Whistle blowing Policy, First Aid Policy, Communications Strategy, and Travel Procedures.
- * During 2014 the Board continued its governance work, including succession planning and portfolio development for Board Members.
- * In 2014 the Board and Executive reviewed the Post 2015 Agenda, and its impact on the work that Friends of Londiani does. Board members attended several discussions and input into the development of the Post 2015 Agenda.

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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.

Vision

The vision of Friends of Londiani is for the communities with whom they work 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 which includes Water & Sanitation as well as 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 Economic Empowerment Programme looks at the sourcing of funding for Community Groups, capacity building in terms of accessing this funding and basic skills on Business Training as well as skills training's income generation activities.
- * 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 2014 - 2017

Friends of Londiani's overall strategy in the period 2014-2017 aims to enhance the community's ability to improve their basic health care 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.

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Friends of Londiani Overall Strategic Direction 2014 and beyond - Friends of Londiani has a strategic plan outlining the strategic direction for the organisation for 2014 and beyond. Building on the strong foundations of the first 10 years, a new Planning Framework was developed with extensive stakeholder engagement during 2012/13 to set the future direction for all the organisations in contributing to the work of Friends of Londiani. These Strategic Directions set the path for the future. They reflect the aspirations of the communities of Kipkelion East (Previously known as Londiani) and Kipkelion West (the two Districts which form the focus of Friends of Londiani's work) and Friends of Londiani's role in supporting the realisation of these aspirations. The future direction of Friends of Londiani is focused on three main areas of work:

- * Creating an enabling environment for communities to realise change through: creating connections; transferring knowledge and experience; focusing on innovative responses to opportunity and needs.
- * Continuing, in a partnership based approach, to deliver relevant programs to meet the needs of communities and individuals, while building new programs that: focus on sustainable livelihoods including agricultural diversity and productivity to increase household incomes; recognise the importance of a gender perspective as an important dimension of realising change; facilitate economic development; promote global solidarity and understanding.
- * Transitioning to a Kenyan led organisation in partnership with an expanded and strengthened Friends of Londiani network by: building the capacity and capability of governance and programme delivery in Kenya; reshaping the role of Friends of Londiani Ireland as the key partner to Friends of Londiani Kenya; establishing and strengthening other Friends of Londiani focused entities to achieve these strategic directions; focusing on financial sustainability to meet Friends of Londiani's commitment in supporting the aspirations of the community.

Friends of Londiani Kenya's current operational plan is from 2014 to 2017 'Creating Better Futures'; it is focused around 4 main themes, which are the basis of the needs based programmes. These included Better Education (increased access to strengthened formal and informal educational opportunities for communities); Improved Health care (Improved health of community members together with increased coverage and effectiveness of health systems); Clean Water (Access to clean water for communities) and Thriving Economy (Increased household income in the District.)

Creating an enabling environment for communities to realise change through: creating connections; transferring knowledge and experience; focusing on innovative responses to opportunity and needs.

Achievements and performance

In 2014, Friends of Londiani has supported many projects under its three programme areas of Health, Education, Economic Empowerment and Water.

Health programme

Londiani District Hospital

- * In 2014 the Maternal Health Shelter was completed. This shelter will contribute to the safe delivery of babies and the health of mothers across the Districts.
- * There is greater use of the hospital facilities by the community since last year.

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- * Londiani District Hospital continued its partnership with Mayo General Hospital in Castlebar. In 2014 a team of three from Londiani District Hospital visited Ireland where they spent 10 days with Mayo General Hospital followed by meetings with Friends of Londiani, Staff, Directors, Volunteers and Supporters.

Maternal Health

- * Two Essential Obstetrics and Neonatal Care courses were run in 2014 with 30 participants on each course.
- * As part of the Community Health Strategy roll out, maternal health trainings were included in all Community Unit (CU) trainings, undertaken by 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 2014 the MHTF worked in 3 villages. Their tasks involve building awareness amongst community members on the importance of delivering in health facilities.

Community Health

- * Friends of Londiani began working with 4 new Community Units (CU) in 2014, 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. Friends of Londiani, and the Public Health Office 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 2014, 2 stove construction trainings were held with 12 CHWs being trained on stove making & 48 stoves constructed.
- * The demand for Remote Emergency Care (REC) skills amongst community groups, community health workers and health workers increased during 2014. In 2014 a further 4 courses were run with 96 participants. These courses were delivered by 4 Kenyan Trainers working with a team of volunteers from Ireland.
- * 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 2014 26 Field Days were held in Londiani and Kipkelion with a total of 16,652 people attending.

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- * In 2014 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 76 ORC were run with a total of 7,000 people attending.

Education Programme

Lifeskills Programme

- * 14 courses were conducted reaching 572 participants.
- * The Life skills course was reviewed in 2014, and these changes will be implemented in 2015.

Alternative Rites of Passage (ARP)

- * 17 ARP Courses were held in Dec 2014 where 726 girls attended. This brings to 4,567 the number of girls who have graduated from ARP since its inception in 2009.
- * ARP has increased awareness of FGM across the District. Hotspots have been identified where girls are at risk of Female Genital Mutilation/Cutting (FGM/C) and these were the areas that the programme concentrated on in 2014.

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 2014, 30 new schools were identified to be added to the HSP. This brings to 137 the total number of schools in the programme.
- * There were construction projects in 6 HSP schools, resulting in 5 latrine blocks for boys; 2 latrine blocks for girls; 6 washroom blocks for girls; 1 washroom block for boys; 1 latrine blocks for preschool's; 7 water tanks and 1 ferro-cement tank.

Girls for Girls Programme (GAG)

- * 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.
- * During March Friends of Londiani hosted a cross sector partnership event run by Out of the Box (OTB). As part of the workshops during this event participants looked at the sustainability challenge of the Girls for Girls Programme, and contributed many ideas which fed into training for teachers held the week after the partnership event.
- * The sustainability of the Girls for Girls programme was addressed in March through a Workshop for teachers from each of the Girls for Girls schools held in March in Londiani. This workshop covered modules on Income Generation and Economic Empowerment. The workshop focused on starting income generation projects in schools with the support of teachers, parents, school administration & local community.
- * In 2014 Friends of Londiani engaged with three different reusable sanitary towel providers to supply the Girls for Girls Programme.

Business Courses

- * As part of its economic empowerment programme Friends of Londiani ran 2 business courses where 45 people attended. Friends of Londiani partnered with Kipkelion Table Banking and Kenya Commercial Bank for these courses.

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Sustainable Tourism

- * Several pilot treks were held throughout 2014 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.
- * Friends of Londiani partnered with the Irish Foundation for Cooperative Development to develop a campsite in 2014. Work on the campsite is ongoing, and will enable trekkers to stay overnight along the proposed trekking route.

Partnership & Capacity Development

- * Friends of Londiani held several partner meetings in 2014, the purpose of these is to keep updated with all partner activities and enable partners to feedback on the various programmes they are involved with.
- * Capacity development amongst the youth continues to be a focus of Friends of Londiani's across the District. In 2014 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

- * Friends of Londiani continued to support 165 students on its bursary programme in 2014.

Development Education

- * During 2014 Friends of Londiani continued to work on its development education and advocacy programme in Ireland. A review of the Development Education programme took place at Board level and this will feed into the implementation of the programme going forward.

Schools Network Programme

- * During 2014 Friends of Londiani continued to support the 5 Irish and 5 Kenyan schools linked through the Worldwide Global Schools Linking programme and Friends of Londiani Network. In 2014 there were reciprocal visits to Kenya in February and in April to Ireland.

Water programme

Ndubusat Water Project

- * In 2014, the Ndubusat Water Committee extended the project to a new village.

Water Tanks

- * In 2014 one 32,000 litre ferro-cement rain water harvesting tank was installed in a school.
- * Seven 2,000 litre rainwater harvesting tanks were installed in 5 schools throughout the District.

Nduro water project

- * Funding was approved by the County Government to bring water to the Kapwen Trading Centre.

Kimologit Gravity Water Project

- * This project is a joint project with the District Water Office (DWO) and the community of Kimologit.
- * In 2014 surveying was completed to bring 10 km of pipelines to the local communities.

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Volunteer "Harambee Projects"

- * In March 3 volunteers from USA, Ireland and Kenya travelled to work with the teachers from the Girls for Girls schools on the economic empowerment element of the programme with an emphasis on sustainability.
- * In April a youth team of 22 students and teachers, from Moate Community School and Killinarden Community School in Ireland, worked on building stoves and surveying households.
- * In July & November a Harambee project of 12 volunteers from Ireland worked on tasks in the areas of Health, Water and Education. This included a team of 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 organised many events to ensure that in addition to the grants Friends of Londiani 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;

- * Volunteers in Roscrea organised a Golf Classic in June attended by supporters and volunteers from around the country and hosted by the Roscrea Golf Club.
- * Friends of Londiani volunteers took part in the Midleton Food Festival in September with a stall at the street market selling Kenyan crafts and handmade items.
- * The Friends of Londiani 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.
- * In August 2014, Friends of Londiani organised the 4 Peak Challenge where supporters choose the highest mountain in any of the 4 provinces on the same day.
- * The Friends of Londiani online shop sales of handmade bags & hand carved salad spoons from Kenya, vouchers supporting various programmes and other items, attracted customers throughout the year.
- * Friends of Londiani'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.
- * Friends of Londiani continue to have coin collection boxes in retail outlets around the country.
- * Friends of Londiani through a partnership with Soroptimist International Clubs in Cork and Bangor have organised several fundraisers to raise funds for the Girls for Girls Programme.
- * All volunteers who travelled with Friends of Londiani in 2014, held various once off events in their communities such as Table Quizzes, Coffee mornings, sponsored walks, cake sales etc.

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Lessons Learnt

Emergency Preparedness

- * During 2014 Friends of Londiani carried out further trainings for the Incident Management Panel. The purpose of this team is to review and update Friends of Londiani's Incident Management process on a regular basis and to be Incident Managers on call during volunteer projects in Kenya.
- * Friends of Londiani was a key stakeholder in developing the Ebola Contingency plan across the Londiani and Kipkelion Districts in Kenya. This involved attending a number of meetings, organising trainings for staff and volunteers, and running an awareness campaign throughout the region.

Partnerships

- * Programme development and delivery is constantly changing and it is important that Friends of Londiani 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 emphasised the fact that Friends of Londiani is inclusive of all communities in the area, including those in hard to reach areas. This is something Friends of Londiani will continue to do.
- * Friends of Londiani believes in partnership as a way of improving the impact of all its programme, reaching more beneficiaries and achieving sustainable results.

Evidence Gathering

- * Friends of Londiani 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 Friends of Londiani's presence in the areas in which it works.
- * It also feeds into Friends of Londiani's results based management system.

Adapting to changing environments

- * Friends of Londiani's ability to be flexible and adapt to changing environments has been well demonstrated throughout 2014 - both at an organisational level and a programme level.
- * 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

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

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- * In 2014 the Friends of Londiani Ambassador programme continued to play a key role in raising awareness of the work that Friends of Londiani does.

Programme Effectiveness

- * Needs evolve on a constant basis, and the context in which Friends of Londiani operates changes. Friends of Londiani needs to adapt its programmes to meet changing or evolving needs.

Monitoring, Evaluation and Learning

Monitoring: Friends of Londiani 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. Friends of Londiani'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 Friends of Londiani staff and partners who hold regular meetings to implement the objective and monitor progress. Challenges are dealt with as they arise and necessary changes are made to implementation.

Data is gathered by both Friends of Londiani Staff and its partners who are involved in the programme (Ministries, Teachers, Facilitators etc.) on a monthly basis. As part of Friends of Londiani'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. Friends of Londiani 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. Friends of Londiani 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. Friends of Londiani'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. Friends of Londiani 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.

Qualitative Data particularly knowledge, attitudes and behaviours are collected by using surveys, focus groups and interviews. In 2014 a Knowledge, Attitudes and Practice Survey was carried out in communities where Friends of Londiani works.

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.

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Evaluation: Friends of Londiani evaluates its programmes on an annual basis through its partnership seminars, focus groups and analysis of the overall results of the programme to date. Friends of Londiani 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 Friends of Londiani ensures that the voices of the most vulnerable are heard. Friends of Londiani'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. Friends of Londiani 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 Friends of Londiani's donors and supporters updated through Friends of Londiani's newsletters and social media updates.

Friends of Londiani's 2015 Plans

Friends of Londiani will continue the implementation of its strategic plan during 2015. The Programme objectives were outlined earlier in this report.

Friends of Londiani's 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" This will continue throughout 2015.

2015 is a key year globally as the new Sustainable Development Goals are being developed. Friends of Londiani will feed into this process where possible. Friends of Londiani will evaluate its programmes, and ways of work to ensure they remain relevant in the post 2015 agenda.

2015 is also European Year of Development and Friends of Londiani will support activities throughout the year.

Future Programme Areas

These programmes are based on Friends of Londiani's current strategic plan and include:

- * The Health Programme include public and clinical health and involves Friends of Londiani working closely with the Ministry of Health to roll out 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.
- * Friends of Londiani will continue its volunteer programme throughout 2015.

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Results

The results for the year and the appropriation thereof are set out in the Statement of Financial Activities on page 20.

Review of Friends of Londiani

For the year ended 31 December 2014, voluntary contributions amounting to €303,241 were received. Irish Aid Funding amounting to €143,080 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 2014. Ongoing project expenditure amounted to €300,293, Harambee expenditure amounted to €34,370 and general expenditure amounted to €61,520.

Friends of Londiani Reserves Policy

Friends of Londiani has determined the following reasons for Reserves:

- * Education Reserve - Friends of Londiani 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 €Nil.
- * Emergency Reserve - This reserve is for the risk of an unforeseen emergency. In 2014 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. Friends of Londiani has a reserve of 3 months operational costs in Ireland for 2015 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 is held in reserve until the following year - for example Irish Aid money. For 2014, €58,290 that was received in 2013 from Worldwise and the Irish Foundation for Cooperative Development was released to Income.

Directors and secretary

The directors, who served at any time during the financial year, were as follows:-

Maria Kidney

Helen Concannon

Anita Layden

Hazel Murphy

Audry Deane- appointed 15 September 2014

Eva Creely- appointed 15 September 2014

Kieran Curtis- appointed 15 September 2014

Sally O' Neill- appointed 15 September 2014

Siobhan Cully- appointed 15 September 2014

Charlie Daly- appointed 15 September 2014

Meabh Ni Bhuinnaoin- resigned 7 September 2014

John Spillane- resigned 7 September 2014

Eva O Mahony- resigned 7 September 2014

FRIENDS OF LONDIANI IRELAND LIMITED

DIRECTORS' REPORT

Martin Ballantyne ceased to be company secretary on 9 September 2014. Anita Layden was appointed company secretary on 9 September 2014.

Accounting Records

The measures that the 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.

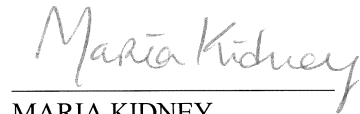
Subsequent events

Refer to note 12 to the financial statements for details of material events occurring after the balance sheet date.

Auditor

The auditor, Deloitte, 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:



MARIA KIDNEY
Director



ANITA LAYDEN
Director

DATE:- 7/6/15

FRIENDS OF LONDIANI IRELAND LIMITED
DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and 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 Irish Generally Accepted Accounting Practice ("Irish GAAP"). 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 profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these 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;
- state whether the financial statements have been prepared in accordance with 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 profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FRIENDS OF LONDIANI IRELAND LIMITED

We have audited the financial statements of Friends of Londiani Ireland Limited for the financial year ended 31 December 2014 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow and the related notes 1 to 16. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council, for mandatory application to periods beginning before 1 January 2015 ("relevant financial reporting framework").

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 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 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. 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 including "APB Ethical Standard - Provisions Available for Small Entities (revised)", in the circumstances set out in note 15 to the financial statements.

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 2014 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.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
FRIENDS OF LONDIANI IRELAND LIMITED**

Opinion on financial statements

In our opinion the financial statements:

- * give a true and fair view of the assets, liabilities, and financial position of the company as at 31 December 2014 and of the surplus 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.

Matters on which we are required to report by the Companies Act 2014

- * We have obtained all the information and explanations which we considered 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 financial statements are in agreement with the accounting records.
- * 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 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.



Honor Moore

For and on behalf of Deloitte

Chartered Accountants and Statutory Audit Firm

Cork

Date: 15/06/15

FRIENDS OF LONDIANI IRELAND LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014
(Incorporating the income and expenditure account)**

	Notes	2014 Restricted €	2014 Unrestricted €	2014 Total €	2013 Total €
Total gross domestically generated voluntary income					
Fundraising events		-	75,562	75,562	80,752
Donations		79,020	113,206	192,226	62,475
Interest receivable	5	-	1,068	1,068	1,488
		<u>79,020</u>	<u>189,836</u>	<u>268,856</u>	<u>144,715</u>
Other income					
Harambee income		34,385	-	34,385	44,084
Income from Irish Aid	2	143,080	-	143,080	172,714
		<u>256,485</u>	<u>189,836</u>	<u>446,321</u>	<u>361,513</u>
Expenditure					
Ongoing projects		222,115	78,178	300,293	280,433
Harambee costs		34,370	-	34,370	47,125
Fundraising costs		-	40,673	40,673	42,168
General administration costs		-	20,847	20,847	18,342
		<u>256,485</u>	<u>139,698</u>	<u>396,183</u>	<u>388,068</u>
Net surplus/(deficit) in funds during the year		<u>-</u>	<u>50,138</u>	<u>50,138</u>	<u>(26,555)</u>

All recognised gains and losses for both the current financial year and the previous financial year are included in the Statement of Financial Activities and arise from continuing operations.

FRIENDS OF LONDIANI IRELAND LIMITED

**BALANCE SHEET
AS AT 31 DECEMBER 2014**

	Notes	2014 €	2013 €
Current assets			
Debtors and prepayments	6	508	497
Cash at bank and in hand		263,601	197,374
		<u>264,109</u>	<u>197,871</u>
Creditors (amounts falling due within one year)			
	7	<u>(85,250)</u>	<u>(69,150)</u>
Net assets		<u><u>178,859</u></u>	<u><u>128,721</u></u>
Funds			
Unrestricted funds	9	153,859	103,721
Restricted funds	10	25,000	25,000
		<u>178,859</u>	<u>128,721</u>

The financial statements were approved by the Board of Directors on *7/6/15* and authorised for issue on

They were signed on its behalf by:

Maria Kidney

MARIA KIDNEY

Director

Anita Layden

ANITA LAYDEN

Director

FRIENDS OF LONDIANI IRELAND LIMITED

**CASH FLOW STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014**

	Notes	2014 €	2013 €
Net cash inflow from operating activities	A	66,227	17,549
Net cash inflow before management of liquid resources and financing	B	66,227	17,549
Increase in cash in the financial year	C	<u>66,227</u>	<u>17,549</u>

FRIENDS OF LONDIANI IRELAND LIMITED

**NOTES TO THE CASH FLOW STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014**

A	RECONCILIATION OF OPERATING SURPLUS/(DEFICIT) TO NET CASH INFLOW FROM OPERATING ACTIVITIES	2014	2013
		€	€
	Operating surplus/(deficit) during the year	50,138	(26,555)
	(Increase)/decrease in debtors	(11)	750
	Increase in creditors	16,100	43,354
	Net cash inflow from operating activities	<u>66,227</u>	<u>17,549</u>
B	ANALYSIS OF CHANGES IN NET FUNDS		
		01/01/14	31/12/14
		€	€
	Net cash:		
	Cash at bank and in hand	197,374	263,601
	Net funds	<u>197,374</u>	<u>263,601</u>
C	RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET FUNDS		
		2014	2013
		€	€
	Increase in cash in the year	<u>66,227</u>	<u>17,549</u>
	Movement in net funds in the year	66,227	17,549
	Net funds at start of year	<u>197,374</u>	<u>179,825</u>
	Net funds at end of year	<u>263,601</u>	<u>197,374</u>

FRIENDS OF LONDIANI IRELAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014

1. ACCOUNTING POLICIES

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

BASIS OF PREPARATION

The financial statements have been prepared in accordance with the Companies Acts 2014 and accounting standards issued by the Financial Reporting Council, for mandatory application to periods beginning before 1 January 2015.

ACCOUNTING CONVENTION

The financial statements have been prepared under the historical cost convention.

INCOME

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

Income from various bodies including Irish Aid is 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.

EXPENDITURE

Expenditure is recognised on an accruals basis as a liability incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Costs included direct costs, which are allocated on an actual basis to the relevant expense heading. Added to this is an allocation (based on space, usage of time spent) of the salaries and overhead costs of support.

Cost of generating funds comprises the costs associated with attracting voluntary income, costs of trading for fundraising purposes and those operational costs directly attributable to fundraising and awareness campaigns.

Administration costs are incurred in the general running of the charity to provide the governance structure which allows the charity to operate and generate the information required for public accountability. These costs include the strategic planning process, external audit costs and relating to directors meetings and legal advice for directors.

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 statement of financial activities account.

FRIENDS OF LONDIANI IRELAND LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014**

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 €143,080 has been recognised as income as at 31 December 2014. An amount of €75,440 (2013: €58,290) was unspent as at 31 December 2014 and has been included in deferred income.

SUMMARY OF IRISH AID FUNDING

	Deferred 01/01/14 €	Income and Received €	Expenditure €	Deferred 31/12/14 €
Worldwise Global Schools Programme	54,290	10,230	54,400	10,120
Health projects	-	150,000	84,680	65,320
	<u>54,290</u>	<u>160,230</u>	<u>139,080</u>	<u>75,440</u>

INCOME FROM OTHER FUNDING

	Deferred 01/01/14 €	Income and Received €	Expenditure €	Deferred 31/12/14 €
Irish Foundation of Cooperative Development	4,000	-	4,000	-
	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>-</u>

3. STAFF NUMBERS AND COSTS

The staff costs are comprised of :-

	2014 €	2013 €
Wages and salaries	78,000	72,000
Social security costs	8,110	6,960
	<u>86,110</u>	<u>78,960</u>

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

	2014 Number	2013 Number
Number of employees		
Administration	<u>2</u>	<u>2</u>

FRIENDS OF LONDIANI IRELAND LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014**

4.	DIRECTORS' REMUNERATION	2014	2013
		€	€
	Chief Executive Officer's remuneration	60,000	60,000
		<u>60,000</u>	<u>60,000</u>
5.	INTEREST RECEIVABLE	2014	2013
		€	€
	Bank interest	1,068	1,488
		<u>1,068</u>	<u>1,488</u>
6.	DEBTORS	2014	2013
		€	€
	Amounts falling due within one year:-		
	Prepayments	508	497
		<u>508</u>	<u>497</u>
7.	CREDITORS (Amounts falling due within one year)	2014	2013
		€	€
	Other taxes and social security costs	5,505	7,110
	Deferred income- Irish Aid Funding (Civil Society and Worldwide)	75,440	54,290
	Deferred income- Irish Foundation for Cooperative Development	-	4,000
	Accruals	4,305	3,750
		<u>85,250</u>	<u>69,150</u>
	Other taxes and social security costs	2014	2013
		€	€
	PAYE/PRSI payable	5,505	7,110
		<u>5,505</u>	<u>7,110</u>

8. 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.

FRIENDS OF LONDIANI IRELAND LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014**

9. UNRESTRICTED FUNDS	2014	2013
	€	€
Unrestricted funds brought forward	103,721	130,276
Net surplus/(deficit) in funds during the year	50,138	(26,555)
Unrestricted funds carried forward	<u>153,859</u>	<u>103,721</u>
In respect of prior year:	2013	2012
	€	€
Unrestricted funds brought forward	130,276	158,787
Net deficit in funds during the year	(26,555)	(23,511)
	<u>103,721</u>	<u>135,276</u>
Transfers from restricted funds	-	15,000
Transfers to restricted funds	-	(20,000)
Unrestricted funds carried forward	<u>103,721</u>	<u>130,276</u>

FRIENDS OF LONDIANI IRELAND LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014**

10. RESTRICTED FUNDS

Incident management reserve	2014	2013
	€	€
Opening balance at 1 January	5,000	5,000
Closing balance at 31 December	<u>5,000</u>	<u>5,000</u>
Operational reserve	2014	2013
	€	€
Opening balance at 1 January	20,000	20,000
Closing balance at 31 December	<u>20,000</u>	<u>20,000</u>
Total restricted funds	<u>25,000</u>	<u>25,000</u>
In respect of prior year:		
Educational fund	2014	2013
	€	€
Opening balance at 1 January	-	10,000
Transfer to unrestricted funds	-	(10,000)
Closing balance at 31 December	<u>-</u>	<u>-</u>
Incident management reserve	2014	2013
	€	€
Opening balance at 1 January	5,000	10,000
Transfer to unrestricted funds	-	(5,000)
Closing balance at 31 December	<u>5,000</u>	<u>5,000</u>
Operational reserve	2014	2013
	€	€
Opening balance at 1 January	20,000	-
Transfer from unrestricted funds	-	20,000
Closing balance at 31 December	<u>20,000</u>	<u>20,000</u>
Total restricted funds	<u>25,000</u>	<u>25,000</u>

FRIENDS OF LONDIANI IRELAND LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014

11. TAXATION

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

12. SUBSEQUENT EVENTS

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

13. 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 €60,000 (2013: €60,000), being remuneration disclosed in note 4 to the financial statements.

14. CONTINGENT LIABILITIES

Grant funding received from World Wise Global Schools Grant Contract May 2014 of €10,230 may be repayable if it is determined that it was not spent on agreed purposes within twelve months of the allocation of the funds.

Grant funding received from Irish Aid Contract July 2014 of €150,000 may be repayable if it is determined that it was not spent on agreed purposes within twelve months of the allocation of the funds.

15. 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.

16. COMPARATIVES

Comparative information has been reclassified where necessary to conform to current year presentation.

FRIENDS OF LONDIANI IRELAND LIMITED

ADDITIONAL INFORMATION NOT COVERED BY THE AUDITOR'S REPORT

FRIENDS OF LONDIANI IRELAND LIMITED

**SCHEDULES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014**

SCHEDULE 1 - INCOME RECEIVED	2014	2014	2014	2013
	Restricted	Unrestricted	Total	Total
	€	€	€	€
Fundraising Income				
Girls for Girls - HECA	-	12,526	12,526	12,419
Starfish collection	-	-	-	1,496
Walks, runs and marathons	-	4,971	4,971	5,960
Kenya ball/gathering	-	-	-	6,272
Calendars	-	680	680	120
FOL merchandise	-	6,996	6,996	9,480
Fundraising from Harambee volunteers events	-	32,041	32,041	31,998
Other fundraising events	-	13,198	13,198	12,217
Golf classic	-	5,150	5,150	790
	-	75,562	75,562	80,752

All of the above income is shown gross as fundraising expenses are shown separately.

Donations				
Friends of Kipkelion projects	70,293	46,836	117,129	30,527
Education fund	5,000	-	5,000	1,080
Donations	3,727	25,458	29,185	12,988
Bequest	-	9,975	9,975	1,123
Collection boxes	-	627	627	862
Standing orders	-	16,549	16,549	15,895
Taxation refunds	-	13,761	13,761	-
	79,020	113,206	192,226	62,475
Bank Interest				
Bank Interest	-	1,068	1,068	1,488
Total Gross Domestically Generated Voluntary Income				
	79,020	189,836	268,856	144,715

FRIENDS OF LONDIANI IRELAND LIMITED

**SCHEDULES TO THE REVENUE ACCOUNT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014**

SCHEDULE 1 - INCOME RECEIVED (continued)

	2014	2014	2014	2013
	Restricted	Unrestricted	Total	Total
	€	€	€	€
Harambee Costs Income	34,385	-	34,385	44,084
	<u>34,385</u>	<u>-</u>	<u>34,385</u>	<u>44,084</u>

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 - Restricted - for Health including Water, Education and Economic Empowerment projects	84,680	-	84,680	170,700
Worldwise Network Programme	58,400	-	58,400	2,014
	<u>143,080</u>	<u>-</u>	<u>143,080</u>	<u>172,714</u>

FRIENDS OF LONDIANI IRELAND LIMITED

**SCHEDULES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014**

SCHEDULE 2 - TRANSFERS TO ONGOING PROJECTS

	2014	2014	2014	2013
	Restricted	Unrestricted	Total	Total
	€	€	€	€
Transfers to ongoing projects				
Education projects	75,611	-	75,611	21,504
Economic Empowerment projects	10,115	-	10,115	13,702
Health including Water projects	136,389	78,178	214,567	245,227
	<u>222,115</u>	<u>156,356</u>	<u>300,293</u>	<u>280,433</u>

SCHEDULE 3 - HARAMBEE COSTS

	2014	2014	2014	2013
	Restricted	Unrestricted	Total	Total
	€	€	€	€
Harambee costs				
Team & training costs	11,271	-	11,271	763
Administration	720	-	720	6,338
Insurance and security	1,000	-	1,000	1,000
Travel, food and accommodation costs	21,379	-	21,379	39,024
	<u>34,370</u>	<u>-</u>	<u>34,370</u>	<u>47,125</u>

SCHEDULE 4 - FUNDRAISING COSTS

	2014	2014	2014	2013
	Restricted	Unrestricted	Total	Total
	€	€	€	€
Fundraising costs				
Kenya Ball/gathering	-	-	-	5,333
Other fundraising events (Christmas calendars, cards, voucher printing costs, t-shirts etc)	-	40,673	40,673	36,835
	<u>-</u>	<u>40,673</u>	<u>40,673</u>	<u>42,168</u>

FRIENDS OF LONDIANI IRELAND LIMITED

**SCHEDULES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014**

SCHEDULE 5 - ADMINISTRATION COSTS

	2014	2014	2014	2013
	Restricted	Unrestricted	Total	Total
	€	€	€	€
Administration costs				
CEO's remuneration	-	2,667	2,667	2,730
General administration costs	-	3,340	3,340	4,582
Audit and professional fees	-	4,184	4,184	2,978
Office expenses and travel	-	6,196	6,196	5,116
Training	-	657	657	587
Bank charges and finance costs	-	183	183	213
Subscriptions	-	2,524	2,524	1,016
Insurance	-	1,096	1,096	1,120
	-	20,847	20,847	18,342

The CEO's remuneration is allocated across various projects.