We will help forge a gender equal world

#ChooseToChallenge
Our vision

A world where strong, healthy communities can thrive, building sustainable livelihoods and brighter futures.
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Cover and inside cover: International Women’s Day (March 2021)  
Contents page: PPE delivery to Londiani Sub-County Hospital (June 2021)
Our mission

To work in partnership with communities to deliver programmes that enrich their lives and help create better futures for them and their families.
In spite of the unprecedented challenges that the Covid-19 pandemic brought during 2021, Brighter Communities Worldwide remained true to our mission. Programmes were delivered based on the needs of the communities focusing on health, water and sanitation, education and economic empowerment. Alongside these programmes our emergency response to Covid-19 continues and has reached over 900,000 people across Kericho county since the pandemic began.

The achievements set out in this report are the result of our partnerships based approach, involving the whole community in our planning and delivery, keeping the needs of the people at the centre of all that we do. Our main partnership is with Brighter Communities Worldwide in Kenya and I take this opportunity to thank and commend the Kenyan staff team and board for their hard work and commitment throughout 2021.

The pandemic has put healthcare systems globally under immense pressure and in Kenya, where they were already severely overstretched, support for health workers, systems and facilities are vital. Through our partnership with the Ministry of Health we are helping to ensure supplies of PPE, resources for the Covid-19 vaccine roll out and training and capacity building for health workers to meet the needs of the communities.

Women’s groups in the community report on the impact of Covid-19 resulting in gender based violence, an increase in Female Genital Mutilation (FGM), teenage girls as young as twelve among more than ten thousand teenage pregnancies. Our focus on prioritising the needs of vulnerable girls and women remains critical.

Many children and youth did not return to school when they re-opened early in 2021 and without an education, opportunities are limited. In partnership with the Ministry for Education, we are responding to ensure children stay in school with access to soap and water to prevent the spread of Covid-19. We are facilitating youth to take part in our community education courses on Lifeskills, Business Training and workshops on Sexual and Reproductive Health and Rights.

None of this is possible without the support of our donor partners including Irish Aid, Friends of Kipkelion, Electric Aid, SHARP and the generosity of our donor base who support campaigns and events throughout the year.

I am privileged to work with a Board of Directors who volunteer their skills and abilities to help ensure strong governance, transparency and accountability of the organisation. I give special thanks to Vice Chairperson Linden Edgell for her additional support during the year when personal circumstances limited the time I could give to the role of Chairperson. Thank you to Kieran Curtis and Michele Cashman who finished their time on the board this year.

Brighter Communities Worldwide has been extremely fortunate to have Maria Kidney as a member of the board since she co-founded the organisation in 2002. Maria stepped down from her role on the board in September and I want to take this opportunity to extend enormous thanks to Maria for her unwavering commitment to the organisation. Maria takes on a new role as Strategic Advisor. The organisation are very grateful to continue to have access to Maria’s expertise, competency, knowledge and experience of the sector as well as the development sector globally.

My final words of thanks go to our CEO, Martin Ballantyne who works tirelessly and with unwavering dedication to the mission of the organisation and the people of Kericho county.

Best regards,
Sean O Sullivan
Chairperson
Covid-19 vaccination at temporary outreach clinic
Londiani (November 2021)
Vaccine equity, simply put means that all people, wherever they are in the world, should have equal access to the Covid-19 vaccine. By the end of 2021, 10.5% of the adult population in Kenya were fully vaccinated. By mid-way through 2022 the rate was at 34.3%. Having access to supplies of the vaccine is one challenge for government but having the capacity and finances to distribute and administer the vaccine to the people is another.

2021 has been a year that has highlighted so many inequalities and the widening gap between those who have and those who have not. While much of the world moves on from Covid-19, in East Africa the pandemic is far from over and the longer it remains in the community, the deeper and more challenging are the impacts.

It is ironic that those who contribute the least to climate change are the people who suffer the most. Climate change affecting rainfall levels is leading to the worst drought in 40 years in the Horn of Africa which includes Kenya. The impact is felt across the entire country as irregular rains and rising prices of seed and fertiliser affect planting, harvesting and productivity leading to food insecurity and malnutrition.

The war in Ukraine has accelerated the economic crisis by driving up food and fuel prices. In January 2022 the local price of a kilo of flour was 80KES and by June it had risen to 200KES. For the communities we work with, there is no back up of savings or government support. Already, we see families that can’t afford to plant maize crops which will devastate their next year’s income and food security.

The deepening effects of Covid-19, climate change and conflict on marginalised communities in a time of widening inequalities is unprecedented. As an organisation we have strengthened our partnerships in the past two years and we have grown in strength of numbers with 3,500 volunteers across Kericho county leading our emergency response. We have had to adjust and change how we deliver our programmes and the experience has made us stronger. We are ready to respond to the challenges ahead.

One of the highlights of 2021 for me was the opening of the vaccine centre at Londiani Sub-County Hospital. The centre can dispense vaccinations and also stores vaccines and the resources needed to supply the outreach clinics. I would like to thank the West of Ireland Kenyan Partnership for their support in bringing this project together.

The organisation would not be what it is without the commitment, skills and abilities of the thousands of dedicated volunteers who give their time in Kenya to support programme delivery and in Ireland and worldwide to fundraising, events and sharing our story.

In 2022, we will mark our 20th anniversary to celebrate the impact and tell the story of the organisation and we hope to build on our existing supporter base and extend our network in the process. There is a general election planned for August of 2022 and we hope that it will pass off peacefully.

I would like to thank the staff team in Kenya and in Ireland for their hard work and dedication to the people they worked with throughout 2021. I would also like to thank the Board of Directors in Ireland and in Kenya for your continued support and dedication to Brighter Communities Worldwide’s vision.

I look forward to connecting with old friends and new as part of our 20 year anniversary and welcome you to celebrate and mark the occasion with us. As an organisation, we have come far in 20 years and learned how change can happen by bringing people together. There is much more to be done, and we invite you to journey along with us.

Yours sincerely,

Martin Ballantyne
CEO
Who we are

Founded in 2002 as Friends of Londiani, Brighter Communities Worldwide works in East Africa in partnership with a locally led organisation of the same name in Kenya. Since it’s foundation, Brighter Communities Worldwide has expanded and developed its programmes and now works across Kericho County in Kenya with almost 1 million people and is currently expanding into other East African areas.

We deliver programmes based on the needs of the community and this means ensuring:

- **access to good affordable healthcare**
- **education to strengthen knowledge and confidence**
- **economic empowerment to provide income and independence**

We give priority to vulnerable groups, particularly girls, women and people with disabilities.

What makes us different is the way we work with communities at a local level creating opportunities for a brighter future. We are committed to providing long term, positive change wherever we work, because all communities have the right to create a sustainable future. Our model creates an enabling environment for communities to realise change and uses a partnership-based approach to deliver programmes that meet the needs of communities and individuals.
Our Theory of Change

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

What we will achieve

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

What we will deliver

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

How we will deliver

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

Working with people

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

Communities
How we work

We take a unique approach to community development. Our model keeps the needs and priorities of people at the centre of all that we do and includes the whole community in our planning and delivery. We do this by forming partnerships with community groups and government ministries, finding local solutions to problems identified by the people we are working with. Our work is not a single intervention but takes a holistic approach and mainstreams gender equality, climate change, good governance and sustainability across all programmes.

We work with integrity, passion and togetherness:

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

Our strategic plan

We have a strategic plan in place (2019–2023) which sets out a pathway for sustained growth for the organisation. We had planned a mid-term review of this plan during 2021 which had to be postponed due to Covid-19 and is scheduled for 2022 instead.

Our plan has four strategic goals:

1. Implement impactful programmes
2. Build effective strategic relationships
3. Strengthen organisational capacity
4. Ensure strong governance

Our work is also guided by our current business plan (2017-2022) which supports the achievement of our strategic goals and the sustainability of the organisation.

Coming together on International Women’s Day (March 2021)
Creating brighter futures means ensuring:

- **Access to essential health services, a supply of clean, safe water and good sanitation**
- **Education to equip people with knowledge and confidence to achieve a productive and fulfilling life**
- **Training in the skills and ability to generate an income that can sustain a family**
Highlighting inequalities

Brighter Communities Worldwide work in Kericho county where the population is almost 1 million and approximately 95% of the people live in rural areas. Households there don’t have access to basic services including electricity, clean water, sanitation and health care. 63% of Kericho’s population is under 25 years with 19% between 15 and 24 years of age.

The United Nations Sustainable Development Goals (SDGs) are a series of ambitious goals that aim to end poverty, protect the planet and improve the lives and prospects of everyone by 2030. Our work is contributing to these goals but Covid-19 has set back progress and highlighted the deep inequalities that exist between rich and poor.

Gender equality (SDG5)
- Girls and women undertake the bulk of unpaid work such as caregiving and households tasks like collecting water and wood.
- They don’t have access to essential services like reproductive health, education and maternal, neonatal and child health. Even basic essentials like materials to manage their menstrual health are not available to them meaning they miss out on school/work every month.
- They are more likely to be subjected to physical, sexual or emotional violence ranging from female genital mutilation/cutting (FGM/C) to unwilling prostitution, to violence in the home and the practice of early marriage is still common.

Good health and well-being (SDG3)
- Access to health care is a huge challenge – 48.8% of the population are more than 5km from a health centre and the terrain is difficult over many hills with limited roads and transport often not available.
- Covid-19 vaccine supplies are slow arriving in Kenya and transmission of the virus continues. Other infectious diseases include:
  - HIV/AIDS (3.5% of the population are HIV positive);
  - Tuberculosis rate is 127 per 100,000 people;
  - Malaria is widespread with children under one year of age most vulnerable as just 13% sleep under a malaria net.
- Health systems are stretched beyond their capacity and Covid-19 has pushed systems beyond even that as scarce resources were diverted from other parts of the system. There are a total of 136 health facilities in the county, one referral hospital and the county has 2,084 health professionals of different cadre.

Quality education (SDG4)
- Schools in the region lack the same basic essentials as households and when schools closed due to Covid-19, children did not have the option to takes classes online, 97% reported challenges accessing learning materials, 52% of boys and 39% of girls reported physical violence and thousands of teenage pregnancies are reported. *(Promises to keep – Impact of Covid-19 on Adolescents in Kenya)* When schools reopened early in 2021 many did not return.
- An end goal of SDG4 is to help people escape from poverty but without an education this is a huge challenge.
Financial summary 2021

Our accounts are independently audited every year and comply with the Statement of Recommended Practice (SORP) standard and with Dóchas and Irish Aid guidelines on financial reporting. We publish our annual accounts online every year and these are available on our website tinyurl.com/BCWFinance.

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<thead>
<tr>
<th>Income</th>
<th>Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Irish Aid</td>
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<tr>
<td>Donations and legacies</td>
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<tr>
<td>Fundraising</td>
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<tr>
<td>Other grants</td>
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</tr>
<tr>
<td>Total</td>
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**2021 Programme expenditure**

<table>
<thead>
<tr>
<th>Development Programmes</th>
<th>€461,469</th>
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</thead>
<tbody>
<tr>
<td>Health, Water and Sanitation</td>
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</tr>
<tr>
<td>Education</td>
<td>€127,281</td>
</tr>
<tr>
<td>Economic Empowerment</td>
<td>€22,727</td>
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<tr>
<td>Development Education</td>
<td>€491</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Raising funds</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>€501,759</td>
</tr>
</tbody>
</table>

Mother and child – International Women’s Day (March 2021)

Global Handwashing Day (October 2021)

Chickens as income generation resource (April 2021)

Health, Water and Sanitation: €310,970 (62%)

Education: €127,281 (25%)

Economic Empowerment: €22,727 (5%)

Development Education: €491
Looking forward

We know that 2022 will continue to bring challenges that will require innovation, adaptability and determination as the impact of Covid-19 continues. Delivery of our programmes in Kenya will continue to be our priority as well as continuing our emergency response.

2022 will be a significant year for Brighter Communities Worldwide as we celebrate our 20th anniversary. We hope it will be a year that brings opportunity to showcase the impact of our work, to celebrate achievements and to reconnect with old friends and supporters.

We hope to be in a position to welcome volunteers to Kenya again as part of our Harambee overseas volunteer projects.

Our current strategic plan runs from 2019 to 2023 and we will have a mid-way review in 2022 (deferred from 2021).

Here are some of the 2022 plans under each of the four goals:

**Goal 1**

**Implement impactful programmes**
- Responding to the needs of youth, girls and women, people with disabilities and other vulnerable groups will be a priority as the context is changing dramatically with the threat of climate change, food insecurity and rising poverty.
- Consider new ways of engaging our stakeholders in global citizenship education as restrictions lift and opportunities to engage reopen.

**Goal 2**

**Build effective strategic relationships**
- Build on new relationships that have formed since the pandemic began and continue to strengthen existing relationships with Ministry of Health in particular.
- Take the opportunity that the 20 year anniversary provides to engage and grow our network of supporters and volunteers.

**Goal 3**

**Strengthen organisational capacity**
- Increase our resource mobilisation within Kenya and continue to build capacity of our staff team to leverage local partnerships.
- Plan a review process that will create a 3 year income strategy for the organisation.

**Goal 4**

**Ensure strong governance**
- We will review the structure of the organisation and put plans in place to meet expanding needs.
- We will complete the Charities Governance Code compliance record form, undertake our annual self-audit of evidence for the Code and submit to the Charity Regulator Authority (CRA).

**Tree planting for future generations**

(2021)**
Words from the communities we work with

**Martha Chepkwony** is the Nurse in charge at Kipkelion Sub-County Hospital.

“The Covid-19 pandemic took the health facilities, resources and us, as health workers, completely unprepared. It started so suddenly that there was total confusion in the entire work place. We had challenges – lack of Personal Protection Equipment (PPE), sanitisers and soaps, knowledge and information on how to deal with Covid-19. We received some PPEs from county health but their resources were few. Health facilities were overwhelmed and faced with having to close wards as health workers without PPE were catching the virus and there wasn’t enough staff to keep everything going.

Brighter Communities Worldwide issued us with masks, Covid-19 banner, sanitiser, gloves, soap and water containers, tablet for data collection. With this support the staff both medics and non-medics were really happy because this was really going to relieve some of the pressure on the system.

Teamwork between Ministry of Health and partners helped to address the challenge of resources as well as training on Covid-19 response including Infection, Prevention and Control and Covid-19 Vaccine supported by Brighter Communities Worldwide. The training has helped us make and implement better plans in addressing Covid-19 in the facility and community. We now have 8 outreach centres providing Covid-19 vaccine with the help of Community Health Volunteers. This helps us to reach more people quickly to avoid expiry of vaccine. We still have a challenge of availability of vaccines as we depend on donations as a country and so the vaccinated population is still low”.

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“My name is **Stella Koech** and I am a community member from Chebululu village, one of the villages served by Kipsegi Community Unit.

The health education programme carried out has made an incredible impact on the community. Before, hygiene and handwashing were quite poor, there were very few pit latrines, mothers would not attend Ante Natal Clinics. This has all changed.

The health education carried out in the community Unit by the trained community health volunteers has resulted in community members gaining awareness of the importance of handwashing, especially during Covid-19 times. Now a majority of households have handwashing facilities. When Covid-19 came, community members had knowledge on handwashing and had handwashing facilities in place.

Many households have constructed pit latrines, set up dish racks and clothes hanging lines and have improved overall hygiene. They also have gotten smokeless stoves and are enjoying cooking in a smoke free environment.

Now, expectant mothers attend Ante Natal Clinics and home deliveries have reduced. Many mothers are now seeking out healthcare and overall want better improved health”.

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**2021 CASE STUDY**

Stella Koech
During 2021 our emergency response to Covid-19 continued to focus on:

- supporting communities to prevent transmission and have access to the information they need about the virus.
- strengthening the health system to look after the health needs of the community.

Supplies of the Covid-19 vaccine began to arrive in Kenya during March 2021 and we became involved in the roll out with:

- training of health care workers to administer the vaccine.
- logistical support for outreach clinics to reach the community.
- training for Community Health Volunteers to sensitize their communities with facts and information about the vaccine.

From the start of the pandemic, Community Health Volunteers have proved instrumental in our emergency response because they are known and trusted in their communities and ready to respond rapidly to the emergency.

By the end of 2021, approximately 10.5% of the adult population in Kenya were fully vaccinated. Access to vaccine supplies continues to be an issue across Kenya.

210 community health volunteers were trained with information about the vaccine and in turn they have sensitised 3,996 households reaching 19,316 people in the community.

A vaccination centre was constructed in Londiani Sub-County Hospital to facilitate the distribution of the Covid-19 vaccine and to provide a safe place for storage to maintain the vaccines.

5 health facilities were supplied with vaccine refrigerators and vaccine carriers were delivered to 20 Covid-19 vaccine outreach clinics across the county.

2,446 Boda Boda drivers who provide a taxi service in the community on motor bikes, were supplied with face masks and hi-viz reflector jackets with key messaging on the back and sensitised on the signs and symptoms of Covid-19 and how to protect themselves.

Transport to outreach clinic for Health Care Worker with vaccine carrier box (November 2021)
Health care worker receiving PPE and vaccine carrier box for outreach clinics (November 2021)
For the communities we work with, raising a healthy family is challenged by lack of access to basic services including water, sanitation, electricity and health care. 85% of households rely on the use of wood as fuel for cooking and subsequently respiratory illnesses are widespread. Access to essential health services is difficult in this remote area due to poor infrastructure, difficult terrain and low levels of health education and awareness. Children who survive birth do not always thrive and 1 in 20 will not reach their 5th birthday. This is often due to lack of immunisations, poor environmental conditions, poorly educated parents.

During 2021 56 community units were strengthened through Covid-19 training for community health volunteers and information support for 79,050 households (395,487 people)

The aim of our Health programme is to strengthen the health of the people we work with by making sure they have a healthy living environment, access to the knowledge and information they need to live healthy lives and a health care system that is strong enough to deliver to their needs.

We work in partnership with local communities and with the Ministry of Health to bring better health to the people through the Healthy Homestead programme, implementation of the Government’s Community Health Strategy (CHS) and by strengthening health systems.
A Healthy Homestead has a number of key elements which when put in place result in better health conditions for the family. These elements include – safe water supply; good sanitation; rubbish disposal; smoke free cooking environment; indoor space and ventilation; progressive vector control; nutrition and food supply; improvement of maternal, new-born and child health and income generating activities.

A smoke-free cooking environment is a key element of the healthy homestead and our smokeless stoves programme provides this by replacing open fires with a stove made with local materials and a chimney to extract the smoke. The result is a reduction in respiratory illness, reduction in deforestation as the stoves use one third of the wood used in open fires, and an increase in household income as time saved collecting wood can be given to income generating projects. Local businesses (brick makers, chimney makers) benefit from the programme and trained installers can use their skills to earn a fee for each stove they install.

The Community Health Strategy is a bottom up approach aimed at creating healthy communities through empowering Kenyan households to take charge of their own health. It is implemented through Community Units with a structure involving local people forming Community Health Committees who manage the unit and Community Health Volunteers who have a number of households to look after and they link with Community Health Assistants in health facilities local to the unit. Each Community Unit covers a population of approximately 5,000 people (1,000 households on average).

In 2021 8 new units were completed in Kipkelion West, Sigowet Soin, Ainamoi and Belgut sub-counties. Households in each unit are supported to put in place the key elements of a healthy homestead thereby improving health across the county. Each Community Unit collects baseline data from their households. Each month this data is collected and analysed and activities are prioritised based on the results of this analysis.

Action Days and Dialogue Days follow to enable the community to focus on key health issues identified through this analysis. The community have the opportunity to learn more about these health issues and what action to take to address them.

Capacity development and training for the volunteers involved is provided in partnership with the Ministry of Health. Community Health Volunteers receive training in Maternal, New-born Child Health, installation of smokeless stoves, Remote Emergency Care, WASH, communicable and non-communicable diseases and patient referral to health facilities.

Health systems strengthening – health systems are not sufficient in terms of service delivery, resources and personnel and many areas remain unserved and under-served and the impact of Covid-19 has worsened the situation. Our support during 2021 to strengthen health systems included:

• 38 health care workers from Londiani Sub-County Hospital were trained on Infection Prevention and Control. The training modules included – patient safety, hand hygiene, PPE, health care waste management, isolation precautions and house-keeping, laundry and food safety.

• 246 Community Health Volunteers were trained in maternal, new-born and child health to enable them to deliver health messages to the community, identify maternal health issues early, recognise the danger signs and refer to health facilities for checkups and delivery.
• Essential Obstetric and Neonatal Care (EONC) aims to strengthen skills and knowledge in EONC for health care workers. One day assessment and development workshops were completed in 10 health facilities involving 47 participants.

• Our Antenatal Care (ANC) Follow-up Tracker is about supporting expectant women to complete their four ANC visits in advance of delivery. Community Health Volunteers are trained to enable them to track the woman from the time she becomes pregnant, accompanying her to her first ANC visit and supporting her up to the birth of her child and beyond. During 2021 265 monitoring events were done enabling 255 expectant women to attain their fourth ANC visit at their local health facility.

• In March we facilitated virtual sharing of information between Londiani Sub-County Hospital (LSCH) staff and Mayo University Hospital staff in Ireland. This increased the uptake of the vaccine by the LSCH staff and learnings and experiences on Covid-19 vaccine were shared.

The aim of our WASH – Water, Sanitation and Hygiene programme is to ensure communities can access a supply of clean water for washing and drinking and to improve sanitation with improved pit latrines (toilets) at home and in schools.

The Covid-19 pandemic has highlighted the inequality that exists between those who have and those who have not. Right now 55% of households across Kericho county have to walk to collect water for household use which is dirty water from unimproved water sources like ponds, shallow wells and rivers. Handwashing remains the first line of defence against transmission of Covid-19 and access to water is the number one need identified by the community.

To ensure that communities have access to clean water, we support the protection of springs in communities and construction of Ferro cement tanks in schools. During 2021 we supported 4 spring protection projects benefiting 9,655 people and supported capacity development workshops on caring for these water sources with 46 participants.
Health Programme

Objectives
1. Communities will have access to a strengthened and more effective healthcare system.
2. Increased resilience of communities through improved health and hygiene practices.

Achievements

**Performance indicator:** Working in partnership with Ministry of Health to establish new community units and strengthen existing units in Kericho county

<table>
<thead>
<tr>
<th>2020 target</th>
<th>2020 achievement</th>
<th>2021 target</th>
<th>2021 achievement</th>
</tr>
</thead>
<tbody>
<tr>
<td>8 new units</td>
<td>3 new units formed before pandemic began, then switched to supporting all 56 existing units to fight Covid-19</td>
<td>Form 8 new units</td>
<td>8 new units set up</td>
</tr>
<tr>
<td>56 existing units</td>
<td>56 existing units strengthened</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Comment**
Setting up new units involved 18 community mobilisation events with 331 participants. From these events the community elected community health committees to manage the units. Training was provided for 137 community health volunteers and 51 community health assistants.

56 community units continued to be strengthened through Covid-19 capacity development of community health volunteers to provide information to their communities about the virus and the vaccine.

40 dialogues and action days were held with 712 people attending, learning and taking action on health issues affecting their household.

**Performance indicator:** Number of women using the maternal health shelter at Londiani Sub-County Hospital

<table>
<thead>
<tr>
<th>2020 target</th>
<th>2020 achievement</th>
<th>2021 target</th>
<th>2021 achievement</th>
</tr>
</thead>
<tbody>
<tr>
<td>57</td>
<td>77 (Increase of 38%)</td>
<td>50</td>
<td>119 (Increase of 55%)</td>
</tr>
</tbody>
</table>

**Comment**
A core part of our Maternal, Neonatal and Child Health Strategy is the safe delivery of babies. The maternal health shelter enables women to be in “the right place at the right time” when ready to deliver their babies – women can come and stay in the facility free of charge so when the time comes to deliver they can do so safely.

**Performance indicator:** Number of facilities provided with PPE

<table>
<thead>
<tr>
<th>2020 target</th>
<th>2020 achievement</th>
<th>2021 target</th>
<th>2021 achievement</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>8 health facilities were provided with PPE</td>
<td>25</td>
<td>34 health facilities</td>
</tr>
</tbody>
</table>

**Comment**
Health facilities were supplied with communication materials (Covid-19 posters and banners), soap and PPEs. The provision of PPE is an ongoing challenge since the pandemic began and we have continued to provide this to health facilities in need.

**Performance indicator:** Number of households sensitised on Covid-19

<table>
<thead>
<tr>
<th>2020 target</th>
<th>2020 achievement</th>
<th>2021 target</th>
<th>2021 achievement</th>
</tr>
</thead>
<tbody>
<tr>
<td>80,000</td>
<td>77,123 households (394,703 beneficiaries)</td>
<td>60,000 households</td>
<td>79,050 households (395,487 beneficiaries)</td>
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</tbody>
</table>

**Comment**
Brighter Communities Worldwide leveraged its volunteer network to provide households across Kericho with information about Covid-19 and supported vulnerable households with soap and tippy tappy containers for handwashing.

**Performance indicator:** Number of homesteads with a smokeless stove installed

<table>
<thead>
<tr>
<th>2020 target</th>
<th>2020 achievement</th>
<th>2021 target</th>
<th>2021 achievement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase by 1,200</td>
<td>1,299 smokeless stoves installed</td>
<td>Increase by 1,200</td>
<td>1,200 smokeless stoves installed</td>
</tr>
</tbody>
</table>

**Comment**
3,119 residents of vulnerable households benefited from the stove installations and 51 additional installers (27 men and 24 women) were trained through 4 day workshops with the skills, knowledge and experience required to install smokeless stoves.
“I am Faith Moraa, I’m 15 years old and I am in form one at Lelu Secondary School. It was here that I was pleased to attend Alternative Rite of Passage (ARP) training, which I believe should be done more often to positively empower girls in their lives.

In our training we learned about ARP and Menstrual Health Management (MHM). The course is safe and provides knowledge and skills to me, to fellow girls and to the community, who can be at the risk of many things that are exposed by the environment we are living in, things such as old cultural beliefs.

The topics of ARP and MHM are part of what we learn in school. We really enjoyed the different training methods like games, songs and drama as a way of learning because it was more entertaining as well as teaching from a wider perspective and we had more time to interact with the facilitators who are really friendly.

I hope we can have more ARP/ MHM refresher courses for trained participants and sensitized girls and that we can involve the parents more so they can learn and know the importance of this programme in areas where girls miss the information.

This has had a positive effect on my life, and I promise to be part of the group and encourage more girls to attend training when the chance comes”.

“My name is Samwel Chepkwony and I am the principal here at Chepkechei Boys secondary school, this is one of the Healthy Schools programmes in Kipkelion West Sub-County of Kericho County.

The construction of the water tank has had many benefits for our school. Before the new tank, we dealt with issues such as our school only having one kentank capacity of 3000 litres for 5000 students that are enrolled in our school. There was a short supply of water to the taps, so we had fewer taps for washing hands, especially in Covid-19 times. The children were using unsafe water for consumption hence cases of water borne diseases were high. The students had to walk over 2km to collect the water from the contaminated river.

The new tank has had an amazing impact and advantage on our school. The tanks are constructed of ferrous cement with a system of guttering in the school’s roofs to collect and store rainwater that provides the school with access to safe and clean water for drinking. During Covid-19 the water tank allowed us to access clean water to supply our taps with and thus created more handwashing stations, helping to keep each other safe”.
The aim of our Education Programme is to equip the communities with whom we work with the knowledge, strength and confidence they need to achieve for themselves a healthy and fulfilling life. Programmes take place in the schools and in communities empowering participants, providing options and addressing inequalities in gender, income and opportunities for growth.

**Schools education**

Our Health Schools programme is about creating a safe and healthy environment where children can learn. It involves students, teachers and school management in partnership with the Ministry of Education and Ministry of Health. It is based on the World Health Organisation’s initiative of Healthy Environments for Children Alliance (HECA). The concept is to create a programme of activities that start with teacher training and involves the children directly as they form HECA clubs in their schools that review their school environment, identify risks and create an action plan to address them.

Covid-19 poses the greatest threat to the health and welfare of children since our organisation was founded. Schools were closed from March 2020 which disproportionately impacted the most vulnerable resulting in early school dropouts, child marriages, a rise in cases of female genital mutilation/cutting (FGM/C). In addition to missing out on education, without school many children lost access to a hot meal each day, information and resources to manage their menstrual health and the security of a safe place to be.

When schools reopened in January 2021 many did not have the resources like handwashing facilities and soap to stop the spread of the virus. Restrictions to movement and access to schools meant it was not possible to implement the Healthy Schools programme in the usual way and instead we focused on providing resources and training to the 312 schools involved in the programme so that they could reopen safely.
Community education
Lifeskills is a 5 day course that brings community members together to explore their knowledge and attitudes to different topics. The course is delivered using participatory methods so that every participant is encouraged to take part no matter what age, literacy skills or language they speak. Participants explore values, relationships, communications in a safe space, they learn about sexuality and reproductive health. It is often our first involvement in a community and contributes to the strengthening of trust between community members as well as the formation of community groups who focus on addressing key issues in the community. In that way, the course doesn’t stop after 5 days but continues to impact on the lives of the participants, their families and communities for many years to follow. 51 courses were delivered during 2021 for 963 participants, 332 men and 631 women.

Ambassadors for Sexual Reproductive Health and Rights (SRHR) – with school closures and lock downs in place when the pandemic started, we had to find a new way to deliver our menstrual health programme. Access to information is a challenge with many myths and taboos circulating in the community about all issues relating to sexual and reproductive health and rights. The idea of local volunteers training as ambassadors was born in 2020 and has continued as it is proving to be very successful in bringing the community together to raise awareness, provide support to girls and women and encourage all members to be involved in tackling the challenges around menstrual health in particular.

FGM Abandonment programme – Female Genital Mutilation/Cutting (FGM/C) is a cultural practice still carried out despite being made illegal and condemned internationally. It is a violation of human rights, an extreme form of gender-based violence and threatens the health and lives of girls and women. During 2021, the annual learning seminar took place in February for 21 facilitators to make plans for the year ahead. 18 meetings were held targeting “hot spots” where the practice is known to continue and there were 401 participants including community volunteers and leaders advocating for change and an end to FGM. Sensitisation and mobilisation for an Alternative Rite of Passage reached 7,279 people in the community which increased awareness and change in social behaviour. The Alternative Rite of Passage courses could not take place because school calendars were altered to accommodate extra school time making up for school closures in 2020. Instead there will be courses held twice in 2022 in April and again in November.
Education Programme

Objectives
1. Increased number of boys and girls attending school in a healthy and safe environment.
2. Communities will be proactive in addressing community issues and women’s rights.

Achievements

| Performance indicator: Number of schools engaged in the Healthy Schools Programme supported in Covid-19 preparedness for re-opening |
|---|---|---|---|
| 2020 target | 2020 achievement | 2021 target | 2021 achievement |
| During 2020 schools remained closed from March to January 2021 | n/a | 312 schools | 312 schools |

Comment
Each school received two 100 litre handwashing tanks; two boxes of soap; posters and banners with Covid-19 information and in each school 2 teachers and 20 students from each of the Healthy Schools were trained to deliver topics on handwashing, social distancing, temperature checking and mask wearing to their peers. They in turn trained the school populations reaching 110,917 students and teachers.

| Performance indicator: Number of water tanks installed in schools |
|---|---|---|---|
| 2020 target | 2020 achievement | 2021 target | 2021 achievement |
| 8 x 32,000 litre tanks | 8 water tanks constructed in 8 schools impacting 2,507 students | 8 x 32,000 litre tanks | 8 water tanks were constructed in 8 schools impacting 2,856 students and 120 teachers |

Comment
School construction projects to improve hygiene, sanitation, access to water and safer cooking environment continued throughout 2021. All these infrastructure projects were implemented using cost sharing of up to 50% with the school and parents.

| Performance indicator: Number of menstrual health ambassadors trained |
|---|---|---|---|
| 2020 target | 2020 achievement | 2021 target | 2021 achievement |
| 100 | 139 | 200 | 201 |

Comment
Menstrual Health Ambassadors are volunteers from the community who train to run workshops in their community providing information about sexual and reproductive health including menstrual health management.

| Performance indicator: Number of sustainable reusable menstrual hygiene kits distributed to girls and women |
|---|---|---|---|
| 2020 target | 2020 achievement | 2021 target | 2021 achievement |
| 1,500 | 1,062 girls and 704 women were identified by the ambassadors as from vulnerable households and were given starter kits. | 1,000 women and 2,000 girls | 2,690 to girls and 1,000 to women identified by the ambassadors as from vulnerable households |

Comment
Ambassadors demonstrate to participants how to make reusable sanitary pads from locally available materials (e.g. cotton t-shirts). These pads are the most accessible and sustainable option open to girls and women in the community. Starter kits contain samples of readymade reusable pads, soap, underwear and instructions on how to make your own.
Words from the communities we work with

Daniel Koskei is from Siwot Village in Kipkelion West. He attended Brighter Communities Worldwide Business Training because he felt that he lacked the knowledge and skill needed for running a successful business.

“My name is Daniel Koskei, I live in Siwot Village in Kipkelion West. I am a member of Kaptebengwo Self Help Group and have been in business for more than 5 years. I unfortunately suffered a lot of losses due to previously never believing that getting knowledge about business would help to support my own.

I decided to attend Brighter Communities Worldwide Business training so that I could understand how to run a business successfully. I wanted to understand how to write business plans, acquire knowledge on marketing, skills in customer relations as well as record keeping and accounting.

I am very happy that BCW gave me the chance to attend the course and learn about business. I have finally found what I was looking for in running a better business and cutting out the loses”.

Daniel believes that good businesses need knowledge and information and with it, life becomes easier for them.

“Ngetich Linus, I am a youth who works with the Londiani area as a Boda Boda driver, we are the local motorcycle taxi service. When Covid-19 first reached Kenya in March 2020, I felt that the extensive movements of Boda Boda drivers, due to the nature of the service, made them major transmitters and victims of Covid-19, affecting both our health and our ability to earn an income. We were at risk because of our job, travelling across the county and meeting many people.

I was very happy that Brighter Communities Worldwide helped us Boda Boda drivers access the knowledge and information about Covid-19. I was also very happy that BCW provided us with the necessary equipment to protect ourselves from Covid, items such as reusable facemasks, reflector jackets with Covid-19 information printed on them and soap and handwashing containers for the use of the drivers and their clients at the Boda Boda stages.

I am so happy to share my knowledge with other drivers and our clients, as I believe good health is the key to life”.

Ngetich Linus
Economic Empowerment Programme

Objectives
Increased resilience of communities through economic activity at household level.

Achievements

<table>
<thead>
<tr>
<th>Performance indicator: Number of business courses held</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2020 target</strong></td>
</tr>
<tr>
<td>4</td>
</tr>
<tr>
<td>Due to Covid-19 restrictions</td>
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</tbody>
</table>

Comment
The courses support people to set up a new business or improve an existing one. They don’t just help individuals – they contribute to the improvement of economic activity in the region.

The aim of the Economic Empowerment Programme is to support and promote projects that will raise the incomes, and subsequently, the standard of living of people in the communities we work with. This is achieved through delivery of courses providing skills, information and knowledge and resources for setting up income generating projects.

Most communities have the resources that can be converted into income generating projects but lack the skills and knowledge to do so. We support them through provision of a 3 day business training course where participants benefit by gaining knowledge, skills, information, resources and a peer support network.

Resources provided to groups planning income generating activities include seed potatoes, tomato plants, coffee seeds, chickens and feed for poultry rearing, safety clothing for bee keeping. Providing groups with resources and training has a bigger impact than providing to an individual alone. Coming together as a group makes people more creative and innovative and peer support promotes good mental health especially in the face of Covid-19 fears and isolation.

We organise follow up meetings with the participants who take part in the business training and develop a peer support network to include existing business people. We form partnerships with local financial institutions in the region which helps to create important connections for community members. During 2021 follow up sessions were completed with 20 income generating groups.

We also look at practical ways of building economic activity that uses local knowledge and respects the local environment. One such project is the community based Sustainable Tourism Project. By helping to develop a community campsite and several trekking routes in the region the project has provided employment and financial benefit to the local communities. That in turn raises the standard of living and it also encourages gender and social equality and promotes biodiversity. This helps people to understand and work with business and finance but also to see a wider picture and be able to work for the benefit of communities and the environment. It is about making connections in more ways than one.
Throughout the year volunteers were active in Ireland, Kenya and around the world supporting the organisation with passion, energy, commitment, creativity and inspiration. **Thank you for all that you do.**

- During 2021, 2,784 locally trained Kenyan volunteers supported 156,193 households across their communities providing information about Covid-19, soap and water containers for handwashing and facts about the vaccine.

- In April, seven women artists in Kenya held an exhibition ‘Art in the time of Covid’ in Nairobi. Each of them donated a piece of work to an online silent auction they organised to raise funds in support of Brighter Communities Worldwide.

- Also in April volunteers helped with the GlobalGiving Climate Action campaign which raised awareness and funds to support our smokeless stoves programme – not just benefiting health but also the environment as the stoves burn less wood and reduce emissions.

- In June came the iDonate Around the World virtual challenge. Staff and volunteers in Kenya took on a 43km hike knowing ‘no one is safe until everyone is safe’ and supporting the Covid-19 vaccine rollout.

- In August, we headed for the hills and the annual mountain challenge to Climb for Kenya. Volunteers took part in the Galtees, Mount Brandon and the Paps in Kerry, Errigal and Sliabh Liabh in Donegal, Kericho hills in Kenya, Torridon Mountains in Scottish Highlands.

- Marathons in September, October and November saw volunteers taking part in the Women’s mini marathon in Cork, the Lisbon Marathon in Portugal and the London City marathon in Cork and Mayo (thanks to the virtual option!)

- By Christmas time lockdowns had lifted in Ireland and volunteers took care of sales of our crafts from Kenya including online and in person events at craft fairs and from homes around the country.
Thank you for your support…

The funds we receive through fundraising activities are vital because while grant funding is tied to specific projects, these funds are more versatile and can be used to respond to additional needs in any programme area. During 2021, 22% of our income was generated by fundraising activities. The amazing generosity and support of individual donors, volunteers, the public, old friends and new, was inspiring and motivational. As a result of this support, we could stretch our pandemic emergency response further and do more to keep all our programmes going.

As lock downs continued to hamper in person events, we focused mainly on online campaigns, appeals and virtual events. In response to a full lockdown of Kericho county in June due to highest levels of Delta variant in the country, we put out an emergency appeal. As the vaccines began to slowly arrive in Kenya we started a campaign to support the roll out. Donors responded generously identifying with the need as the vaccine roll out began at varying paces across the globe. By August we were very happy to be able to hold our annual Mountain Challenge in person in the Galtee mountains. At Christmas the response to sales of the Kenyan crafts resulted in a sell out and it was great to be able to meet supporters in person.

As a charity, we qualify for Revenue's Charitable Donation Scheme allowing us to claim a refund of tax paid on donations from individuals of €250 or more in a year. This means that the impact of one individual’s generosity can be stretched further and support even more communities. This continues to be an important part of our income.

We are extremely grateful to the individual donors who support with standing orders and direct debits which are vital to the work of the organisation. Not only does the overall total provide invaluable support to our programmes but the donation method provides regular income we can rely on to plan and provide stability.

Thank you to everyone who donated during 2021 – every single donation makes a big difference and thanks to you our work could continue through another challenging Covid-19 year.
Working in partnership with communities

Brighter Communities Worldwide believes that partnerships are fundamental to strong, local ownership of all our programmes and will enable the long-term sustainability of our interventions. Since 2002, we have based our approach to community development on building partnerships with local community groups, government Ministries and stakeholders in Kenya, Uganda, Ireland and around the world.

Our main partnership is with Brighter Communities Worldwide Kenya – both organisations work together to deliver life changing programmes and create better futures. In Kenya, Brighter Communities Worldwide is a registered Non-Governmental organisation and is compliant with the terms of the NGO Coordination Act of 1990 and the attendant regulations of 1992.

Our partnerships are based on a number of core principles set out in our Partnership Policy available online: tinyurl.com/BCWPartnerships.

We are known and trusted in the community because of the relationships that have developed over almost 20 years of community development. These relationships continue to be our strongest weapon in the response to Covid-19. As a result of our strong partnerships with the Ministry of Health, local public health teams and community groups, we could identify and respond quickly throughout 2021 to the changing needs in the community resulting from the pandemic. We continued to work as members of the Kericho County Emergency Response and Preparedness Team.

The strength of our relationship with supporters and volunteers in Ireland and around the world was clear to see in the response to our fundraising campaigns and appeals.

Due to Covid-19 we were unable to have our annual partnership seminars. Instead we held numerous smaller meetings across communities to ensure we continued to implement relevant programmes by sharing ideas, learnings, feedback and challenges.

Signatories and memberships
we are signatories to several codes and guidelines that promote good practice in governance and fundraising, volunteer sending, safeguarding, images and messaging and accountability to the communities we support. We value and appreciate the solidarity and support we receive as signatories to each of these organisations. We strive to achieve the standards set out because we believe in the importance of working in the best interest of all those involved in the work that we do.

West of Ireland Kenyan Partnership
Brighter Communities Worldwide facilitates the partnership between Mayo University Hospital, Ireland; NUI Galway; Londiani Sub County Hospital and Kenyatta University. During 2021 the partnership supported the Covid-19 vaccine rollout in a number of ways:

- Virtual and in person capacity development of Health Care Workers on Infection Prevention Control and the Covid-19 Vaccine deployment.
- The construction and equipping of a semi-permanent Covid-19 Vaccine Centre in Londiani Sub County Hospital.
- The support of the Covid-19 vaccination process through the provision of electronic tablets for data entry, PPE, a vaccination fridge and 20 vaccine cooler boxes to transport Covid-19 vaccines to remote and hard to reach places via outreach clinics.
- Online sharing and support between Londiani Sub County Hospital in Kericho, Kenya and Mayo University Hospital in Ireland continued throughout the year.
GlobalGiving is a non-profit Foundation that connects other nonprofits, donors and companies all over the world. We joined the foundation in September 2020 and as a GlobalGiving partner we have access to a variety of resources including online fundraising tools, training and support to raise funds for the work that we do. During 2021 we took part in several match funding campaigns, attracted new donors including regular donors and availed of their training and support webinars.

**Links with companies**
During 2021 we are very grateful for the support we received from several companies who have been long term supporters. These include:

- **Moneenatieve Windfarm Ltd**
  Funded the education bursary scheme

- **Eli Lily Kinsale**
  Supported our emergency appeal

- **Aspira**
  Supported our Christmas campaign

- **Cobh Credit Union**
  Supported our Christmas campaign

- **Limerick City and County Council Staff Humanitarian and Benevolent Committee**
  Supported our annual Mountain Challenge

- **Janssen Pharmaceutical Sciences**
  Via their employee giving fund

During 2021, we joined Goodera – a platform that helps companies enable their employees to volunteer with nonprofits like Brighter Communities Worldwide in over 100 countries. We look forward to establishing our profile and offering and availing of volunteer opportunities with interested companies.

**Funding partners**
- Irish Aid
- Electric Aid
- For Her Dignity, Canada
- Soroptimist International Cork
- Soroptimist International Bangor
- Staff of HSE/Cork and Kerry Associate for the Relief of Poverty (SHARP)
- Esther Alliance
- Engineers without Borders USA – Central Houston Professionals Chapter

Friends of Kipkelion is a UK registered charity (No.1188612) founded in 2010, working in partnership with the people of Kipkelion in Kericho County. We have worked as partners since 2011 with both organisations sharing the same aims and values and working together to deliver projects related to water, sanitation and healthcare.

During 2021 the partnership implemented many of our programmes through generous funding from the UK Foreign, Commonwealth & Development Office (FCDO) along with several more organisations and individuals who supported the Covid-19 emergency appeal and the delivery of our community development programmes.

We would like to thank Michael Deriaz, Chairman of Friends of Kipkelion and their donors for their unwavering support throughout a very challenging year. During 2021 they reached a huge milestone with their one millionth euro of support raised for communities across the county. Many lives have been transformed because of this support and the impact on men, women, boys and girls will be felt for decades to come. We celebrate the strength and commitment of our partnership and we look forward to our continued journey together.
Our value for money approach

We believe good value for money is about the best use of our resources to achieve long term, positive change for the communities we work with.

We achieve good value for money in a number of ways:

• We implement **cost-sharing** across all of our programmes – for example, schools contribute up to 50% of the costs of infrastructure development and this can be financial but can also be time, skills, labour and other resources from parents and the community. As a result of cost sharing, there is also greater ownership of the programmes; sustainability, greater efficiency and a greater return on investment for all donors.

• **Using multiplier effects for higher efficiency** – for example, during 2021, 210 Community Health Volunteers were trained on facts and information about the vaccine and they in turn reached 3,996 households (19,316 people) in the community, maximising the number of people reached.

• **Money saving technology** – our use of **Kenya's mobile banking systems** (MPESA) has considerably reduced our transaction costs and improved the efficiency of our programme delivery.

• **Power of volunteer recruitment and capacity development across all our programmes** – for example – during 2021, 201 volunteers trained as Menstrual Health Ambassadors to deliver workshops in their community to 6,956 individuals. They provided information about sexual and reproductive health including menstrual health management. This is highly effective in opening up discussion on this topic, breaking myths and taboos and tackling menstrual health as community business not ‘just women’s business’.

• **Long term investment** – for example, to support the rollout of the Covid-19 vaccine during 2021, we provided 5 health facilities with specialised vaccine refrigerators and vaccine carriers which beyond the pandemic will also be used for the childhood vaccination programme delivered through outreach clinics.

• **The way we manage our programmes** – we monitor our costs carefully and measure the outcomes of our programmes following comprehensive financial and monitoring, evaluation and learning systems. In this way we can continuously compare and ensure we are spending wisely and getting the best results possible.
Boda Boda (motor cycle taxi) drivers carrying health messages helping to protect their communities (May 2021)

COVID 19 Prevention
- Wash your hands with soap and water
- Avoid shaking hands
- Practice social distancing (2m apart)
- Wear a mask to cover mouth and nose

For assistance call:
0800 720 464
CORONAVIRUS HOTLINE
Brighter Communities Worldwide’s expenditure on charitable activities, including: projects on Health, Education and Economic Empowerment in Kenya and the relevant support costs, amounted to €461,469 in 2021 (2020: €549,241), equating 92% in 2021 (2020: 93%) of Brighter Communities Worldwide’s total expenditure for the year.
The Directors present their annual report and the audited financial statements of Brighter Communities Worldwide for the financial year ended 31 December 2021. This report presents the information and disclosures required by a Directors’ Report under the Companies Act 2014, together with additional information required by the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Who are Brighter Communities Worldwide?

Brighter Communities Worldwide is a company limited by guarantee, not having a share capital, incorporated in Ireland on 23 February 2005 under the Companies Act, registration number 398094. Brighter Communities Worldwide was initially registered as Friends of Londiani Ireland and changed its name to Brighter Communities Worldwide Company Limited by Guarantee on 22 December 2016. Brighter Communities Worldwide is one of the registered business names of Brighter Communities Worldwide Company Limited by Guarantee. As of 31 December 2021, there were 8 members whose guarantee is limited to €1 each. This guarantee continues for one year after membership ceases. The current membership is the Board of Directors.

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

Brighter Communities Worldwide works in partnership with Brighter Communities Worldwide in Kenya. A Memorandum of Understanding (last signed in 2021) governs the partnership. This report outlines our programmes in Ireland and in Kenya implemented through this partnership.

Objectives and activities

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

Our vision is:

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

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

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

- **Integrity** – We are an organisation built on integrity and good governance with a track record for success.
- **Passion** – We work passionately in all that we do to realise our vision across communities.
- **Togetherness** – We work together with all our stakeholders; all programmes are based on community needs as identified by themselves.
Brighter Communities Worldwide considers the whole community, enabling individuals and communities to be authors of their own development, building brighter communities for all. Our model creates an enabling environment for communities to realise change and uses a partnership-based approach to deliver relevant programs to meet the needs of communities and individuals.

Creating brighter communities means ensuring:

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

Brighter Communities Worldwide implements programmes in Health, Education and Economic Empowerment.

The impact of the work of Brighter Communities Worldwide is measured against targets using a Results Based Management System. Brighter Communities Worldwide has a Monitoring, Evaluation and Learning Policy in place that guides activities in this area. Brighter Communities Worldwide carries out monitoring and evaluation activities for two main reasons:

- To ensure that the organisation is fully accountable for the delivery of all its development activities
- To ensure that the organisation learns lessons throughout the implementation of its development activities and that this learning enables improvement and enhancement of its work on an ongoing basis.

Monitoring is carried out on a continual basis and involves collecting and recording data with information in order to track our progress towards expected results. Evaluation is an exercise that assesses systematically and objectively the relevance, performance and success of ongoing and completed programmes and projects at a key point in time for example monthly; quarterly and annually. As a learning organisation, BCW reflects on the results of evaluation and applies this knowledge to improve the effectiveness of development projects etc.

Brighter Communities Worldwide used its results framework to continually monitor all its programmes during 2021. Covid-19 continued to have an impact across all activities and so they were “pivoted” to respond to the impacts of the pandemic. An external evaluation planned for June 2021 was postponed due to Covid-19 and will take place in 2022.

Brighter Communities Worldwide’s expenditure on charitable activities, including; projects on Health, Education & Economic Empowerment in Kenya and the relevant support costs, amounted to €461,469 in 2021 (2020: €549,241), equating 92% in 2021 (2020: 93%) of Brighter Communities Worldwide’s total expenditure for the year.

**Achievements and performance**

The challenges of Covid-19 continued throughout 2021. Since the start of the pandemic, Brighter Communities Worldwide has been delivering our biggest programme to date – an emergency response reaching over 900,000 people. Alongside this we have continued to deliver our community development programmes.

When the first cases of Covid-19 were reported in Kenya, we found ourselves in a unique situation. We have operated in Kericho County for almost 20 years. Over this time, we have delivered life changing programmes by working in a partnership-based approach, with community members and government. As a result of our strong partnership with the Ministry of Health (MOH) we were asked to join the Emergency Response and Preparedness Team at Kericho County level. This team includes all cadres of health workers, public health representatives, disease surveillance experts, Governor’s office (police, administration) and partners (BCW and the Kenyan Red Cross). Its function is to manage the Covid-19 preparedness across all services – clinical health, public health, community administration – within the County.

Our emergency response focused on supporting communities and on health systems strengthening which are highlighted in this report. We leveraged our network of volunteers (community health volunteers, facilitators, teachers and instructors) to rapidly scale our response. We supported the sensitisation of communities on Covid-19 across Kericho County; we have strengthened health facilities through capacity development of health care workers and the provision of essential supplies (PPE, handwashing facilities, and communication materials); we have supported vulnerable children during school closures and girls and women who are particularly impacted by this pandemic. We have supported the Ministry of Health as they continue delivery of essential services through the provision of Outreach Clinics and Ante-natal Care across the region.

It was clear from the increase in demand for support from the communities since the onset of Covid-19 that there is a greater and more urgent need for our community development programmes.
We have continued most of our existing programmes but have had to redesign our delivery models to observe government restrictions and keep the community and our team Covid-safe. Due to the emerging economic and social impacts of the pandemic, we have also evolved some of our programmes to meet identified needs. For example, communities requested menstrual hygiene management support and so the Ambassador programme was developed based on our existing menstrual health programmes. Support through resources for income generation projects was also developed due to the significant economic impacts experienced across the community.

This ability to rapidly respond to changing community needs resulting from the pandemic has only been possible because of our locally based team of 42 staff and more than 3,500 volunteers across the county. The partnerships and capacity of the communities built over the past 19 years meant we had the relationships, programme infrastructure, knowledge and credibility to mobilise and effectively respond. BCW has been the key NGO partner for the Ministry of Health (MOH) who have faced critical shortages in PPE, staff, training, Covid-19 infrastructure (isolation centres) and support.

During 2021 a total of 575,744 beneficiaries were reached through our response. This includes 118,104 men, 129,894 women, 159,097 boys and 168,649 girls.

A selection of some of the key outcomes and results in each development programme area are outlined below:

## Health Programme

### Objectives
1. Communities will have access to a strengthened and more effective healthcare system.
2. Increased resilience of communities through improved health and hygiene practices.

### Achievements

#### Performance indicator: Coverage rate of number of children < one year fully immunized

<table>
<thead>
<tr>
<th>2020 target</th>
<th>2020 achievement</th>
<th>2021 target</th>
<th>2021 achievement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase by 1.5% Annually</td>
<td>Increased by 6%</td>
<td>Increase by 1.5% Annually</td>
<td>Increased by 6.55%</td>
</tr>
</tbody>
</table>

**Comment**
The immunisation of children and babies under 5 years is essential for their future health outcomes. Outreach clinics continued throughout 2021 despite the Covid-19 pandemic – this enabled mothers to access immunisation services in their communities.

#### Performance indicator: Number of health care workers trained in Covid-19

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<tr>
<th>2020 target</th>
<th>2020 achievement</th>
<th>2021 target</th>
<th>2021 achievement</th>
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<tr>
<td>400</td>
<td>422 health care workers trained</td>
<td>180</td>
<td>299 health care workers trained</td>
</tr>
</tbody>
</table>

**Comment**
Brighter Communities Worldwide continued to strengthen health systems in 2021 through the training of Health Care Workers along with provision of essential supplies including PPE, handwashing facilities etc.

#### Performance indicator: Outreach clinics

<table>
<thead>
<tr>
<th>2020 target</th>
<th>2020 achievement</th>
<th>2021 target</th>
<th>2021 achievement</th>
</tr>
</thead>
<tbody>
<tr>
<td>220</td>
<td>228 clinics brought health services to 11,800 people</td>
<td>240</td>
<td>288 clinics brought health services to 15,213 people</td>
</tr>
</tbody>
</table>

**Comment**
Outreach clinics bring services, such as, immunisation, vitamin A distribution, mother and child health, reproductive health, malaria treatment and prevention, to remote areas and enable communities to access these services.

#### Performance indicator: Incidence of reported cases of water borne diseases

<table>
<thead>
<tr>
<th>2020 target</th>
<th>2020 achievement</th>
<th>2021 target</th>
<th>2021 achievement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reduction of 2% annually</td>
<td>Reduction of 32%</td>
<td>Reduction of 2% annually</td>
<td>Reduction of 33%</td>
</tr>
</tbody>
</table>

**Comment**
Covid-19 Sensitisation on handwashing; provision of soap, handwashing facilities and general awareness contributed positively to the level of water borne disease reported across the region.
Education Programme

Objectives
1. Increased number of boys and girls attending school in healthy and safe environment.
2. Communities will be proactive in addressing community issues and women’s rights.

Achievements

Performance indicator: Number of latrines/washrooms installed in schools

<table>
<thead>
<tr>
<th>2020 target</th>
<th>2020 achievement</th>
<th>2021 target</th>
<th>2021 achievement</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 latrine blocks for boys; 4 latrine/washroom structures for girls</td>
<td>4 boys' latrine blocks and 4 girls' latrine/washroom structures (impacting 598 boys and 924 girls)</td>
<td>4 latrine blocks for boys; 4 latrine/washroom structures for girls</td>
<td>4 boys' latrine blocks and 4 girls' latrine/washroom structures (impacting 888 boys and 1,122 girls)</td>
</tr>
</tbody>
</table>

Performance indicator: Number of smokeless stoves installed in schools

<table>
<thead>
<tr>
<th>2020 target</th>
<th>2020 achievement</th>
<th>2021 target</th>
<th>2021 achievement</th>
</tr>
</thead>
<tbody>
<tr>
<td>12 industrial smokeless stoves</td>
<td>12 smokeless stoves were installed impacting 4,193 students</td>
<td>12 industrial smokeless stoves</td>
<td>12 smokeless stoves were installed impacting 3,598 students</td>
</tr>
</tbody>
</table>

Comment
Our school construction projects continued throughout 2021 despite the pandemic. All Covid-19 precautions were in place across construction sites. Covid-19 has highlighted the importance of water, sanitation and hygiene facilities.

Performance indicator: Number of people sensitised on menstrual health

<table>
<thead>
<tr>
<th>2020 target</th>
<th>2020 achievement</th>
<th>2021 target</th>
<th>2021 achievement</th>
</tr>
</thead>
</table>

Comment
Due to Covid-19 community menstrual health workshops were not possible. The programme was pivoted to train "Ambassadors" across communities who then sensitised their communities in social-distanced small groups.

Economic Empowerment Programme

Objective
Increased resilience of communities through economic activity at household level.

Achievements

Performance indicator: Number of men, women and youth groups provided with resources to engage in income generation activities

<table>
<thead>
<tr>
<th>2020 target</th>
<th>2020 achievement</th>
<th>2021 target</th>
<th>2021 achievement</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>20</td>
<td>30</td>
<td>30</td>
</tr>
</tbody>
</table>

Comment
This activity was introduced in 2020 as a result of Covid-19. It was introduced to support young people who lost their income/livelihoods due to the pandemic. Most work in the informal sector and so could not "work from home". It continued throughout 2021.
Irish Aid Programme

In 2021, the organisation completed year three of a three-year Irish Aid project “Healthier Communities, Brighter Futures” across Kericho County. The outcomes and results above contributed to the overall aim of this project which is to facilitate change that leads to strengthened, healthier and more resilient communities through access to improved health, education, and employment opportunities.

Global Citizenship Programme

Brighter Communities Worldwide’s Global Citizenship Programme aims to encourage people to question the inequalities of the world we live in, deepen our awareness of global justice issues and act to do something about it. Every community has problems to deal with but we live in an interconnected and interdependent world where all issues are linked and if we are to achieve sustainable development for all we need to act together.

The Global Goals aim to “leave no one behind” and have a vision of a “just, equitable, tolerant, open and socially inclusive world in which the needs of the most vulnerable are met”. We promote that vision across all of our programmes in Ireland and in Africa.

International volunteer programme

‘Harambee’ is the Swahili word meaning ‘working together’. We have adopted it as the name for our overseas volunteer programme. Volunteers travel to Kenya to work alongside local volunteers on delivery of our programmes. Unfortunately due to the Covid-19 pandemic there was no international volunteer programme in 2021.

Financial review

Results

The results for the financial year and appropriation thereof are set out in the Statement of Financial Activities on page 46.

In 2021 total income was €712,399, an increase of 20% on 2020 Income (€570,681). The Increase is due to improved online donations as well as increase in funding from Irish Aid.

Due to the continuing pandemic no volunteers travelled to Kenya since March 2020. General donations were increased by 317% to 29,512 (2020 €7,076) and income from our partners, Friends of Kipkelion was increased by 45% to €122,848 (2020 €84,824). Prior to the pandemic in 2020 the majority of our fundraising was based on community events. Once restrictions lifted towards the end of 2021 we were able to hold some community fundraising events where COVID-19 safety protocols were observed.

We continued to further develop our online fundraising platforms throughout 2021. The online events raised €134,399, an increase of 21% on (2020 €100,966). Grants received from; Esther Alliance, Electric Aid, For her Dignity and SHARP were achieved during the year and contributed to the impacts on income. In 2021 these grants totalled €37,167 (2020: €57,538)

Expenditure for 2021 was reduced by 15% to €501,761 (2020: €592,856). This reduction can be attributed to efficiency gains across the organisation as well as a change in the programme activities in Kenya as some were postponed due to COVID-19 and the school calendar changes. The associated expenditure occurred in the 2022.

The overall surplus for 2021 is €210,610, an increase from a deficit in 2020 of €22,175, The surplus is a result of increased income towards the end of the year (particularly our Giving Tuesday events) as well as the adjusted programming calendar in Kenya.

The contract period of the Irish Aid Civil Society Fund grant is 1 October to 30 September while Brighter Communities Worldwide reports on a calendar year. Irish Aid’s total funding of €320,000 was received during the 2021 calendar year (up from €260,000 in 2020), there was a balance of €226,310 included in the restricted funds at year end. This will be spent during the remaining of the grant period up to 30 September 2022.

Brighter Communities Worldwide is grateful for the support of all its donors and supporters.

Reserves

Brighter Communities Worldwide has a Reserves Policy (last reviewed in March 2020). Brighter Communities Worldwide has determined the following reasons for Reserves which are reviewed and updated on an annual basis by the Board:

- Education Reserve – Brighter Communities Worldwide supports education bursaries in the District, and so will endeavour to support a student throughout his/her complete schooling, hence the need to reserve some funds for continuing students. Due to the current fundraising climate in 2021, this reserve was zero.

- Emergency Reserve – This reserve is for the risk of an unforeseen emergency which may arise due to the
location of Brighter Communities Worldwide work. In 2021 this is €5,000.

- Operational Reserve – This is the amount of money needed to keep the office going for an agreed period of time and is based on the running costs for utilities, rent and staff. Brighter Communities Worldwide has a reserve of €20,000 in 2021 to cover operational costs in Ireland.

- Grant money received, but not spent in the current year – Grant money is rarely received and spent in its entirety within the current financial year, and so unspent grant money will be held in reserve until the following year – for example Irish Aid money where the grant year is 12 months from October (at the end of 2021 this was €226,310).

Cost apportionment
Brighter Communities Worldwide apportions its cost based on a time allocation basis.

Risk management
Brighter Communities Worldwide has a Risk Management Policy and a Risk Management Register with Risk being a standing agenda item at each Board meeting. Discussions are held on any changes to the risk profile and mitigations put in place.

It is Brighter Communities Worldwide’s policy to continually identify and monitor the risks across all categories. The Risk Register is updated as the need arises by the delegated named person and reviewed at a meeting of the Executive Committee. Once reviewed and accepted by the Executive Committee it is to be presented to the full Board at a Board Meeting.

The organisation currently has 16 categories of risk including Governance, Finance and Funding, Human Resources, Operations/Infrastructure, Reputation, Programme Delivery, Law and Compliance, Technology and Business Continuity, Political, Environmental, Expanding Geographical Programme areas, Communication Marketing and Branding, Safeguarding, Covid-19 and GPR/Data Protection. Each category includes a number of risks, and each risk is scored in terms of likelihood (i.e. the probability of future occurrence, how likely the risk it is that the risk will occur and how frequently it has occurred in the past); impact (i.e. the impact on the organisation and external stakeholders if the risk occurs) and effectiveness of existing controls (i.e. given the controls which are currently in place, how effective are they at mitigating the risk.)

At the time of writing this report the top five organisational risks are outlined below:

<table>
<thead>
<tr>
<th>Definition</th>
<th>Category</th>
<th>Likelihood of occurrence</th>
<th>Likelihood of Impact</th>
<th>Mitigation strategies</th>
</tr>
</thead>
</table>
| Ukraine Crisis                                       | Political          | H                        | H                    | • Fundraising and Funding plan in place  
• Donor communications around context – Horn of Africa, Ukraine impact etc.  
• Strong communications around fundraising campaigns                                             |
| Kenyan General Election – August 2022                | Political          | M                        | H                    | • Election Incident Plan in place  
• Daily/regular monitoring – Crisis24, INSO Kenya, BIK, KIS, Media etc.                      |
| Long Term Impacts of Covid-19 on fundraising and volunteer travel | Covid-19           | M                        | H                    | • Leverage the learning of income generation during Covid-19  
• Robust Incident Plan in place  
• PR/Communications around Kenya                                                                   |
| Allegation of or incident of safeguarding violation against staff/volunteer | Reputational       | L                        | H                    | • All staff/volunteers trained in safeguarding; sign adherence to policies; Safeguarding officer/process in place; beneficiaries made aware of safeguarding rights and processes |
| People Dependency                                     | Human Resources    | M                        | H                    | • Resource plan in place                                                            |
Schedule of matters reserved for the Board

The Delegation of Authority Policy outlines the following matters reserved for the Board.

**The Board of Directors:**

- Has ultimate responsibility for directing the affairs of Brighter Communities Worldwide, ensuring it is solvent, well-run, and delivering the outcomes for which it has been set up.
- Is responsible for the strategic direction of Brighter Communities Worldwide. They develop, own and review the strategy of the organisation. The delivery of the strategy is delegated to the CEO.
- Provides polices to govern operational activity
- Ensures resources are provided for the organisation.
- Must safeguard the ethos of Brighter Communities Worldwide and ensure PR material reflects that ethos.
- Is responsible for the audit and finance of Brighter Communities Worldwide including money, insurance and legalities.
- Is responsible for Staff Appointments and Management of Staff.
- Agree national events and fundraising strategies.
- Is responsible for the monitoring and evaluation of Brighter Communities Worldwide’s Strategic Plan.
- Is responsible for the monitoring and evaluation of organisation.
- Must ensure that the organisation complies with its own governing document, relevant laws, and the requirements of any regulatory bodies.
- Is responsible for the approval of the budget of the organisation.
- Are expected to represent the organisation at certain events.
- Will endeavour to comply with the Dóchas Charter in all that it does.

**Plans for the future**

We believe that stronger people make stronger communities, and that stronger communities make a better world, with a brighter future. Our development model creates an enabling environment for communities to realise change and this will continue throughout 2022. We will leverage our learnings and achievements from 2021 to continue to work in partnership with our partner organisation in Kenya as the impacts of the pandemic continue. Kenya will continue to manage the social, health and economic impacts from the pandemic while rolling out the vaccine.

Brighter Communities Worldwide began a new 3-year programme with Irish Aid in October 2021. Friends of Kipkelion has committed to its partnership with Brighter Communities Worldwide until 2030.

2019–2023 Strategic Plan

Brighter Communities Worldwide began a new strategic plan on 1 January 2019 for a five year period. This strategic plan was developed as a result of a comprehensive review of our previous strategic plan, an environmental review and an inclusive stakeholder engagement process. This strategy is based on four goals:

| Goal 1: Implement holistic, impactful programmes that contribute to the global development agenda (SDGs) |
| Goal 2: Build effective strategic relationships |
| Goal 3: Strengthen organisational capacity |
| Goal 4: Ensure strong governance |

The strategic plan is translated into the Operational Plan for Ireland which is monitored on a monthly basis. During 2022 we will undertake a mid-term evaluation of our Strategic Plan. It was planned to be reviewed in 2021, but was postponed due to the Covid-19 pandemic.

2022 organisational strengthening

Our current business plan (2017-2021) ended in 2021, but due to the Covid-19 pandemic was extended to 31 December 2022. The plan supports our strategic direction and identifies key areas where the organisation will focus on to support its growth and development. A new plan will be developed during 2022 to enable us to build on the learnings of the current plan, and continue to support the strengthening and development of the organisation.

2021 development programmes

At the time of preparing this Annual Report the context across the Horn of Africa has changed dramatically in the last 6 months – the threat of famine, food insecurity, and climate change will have implication across all programmes. The soaring cost of living, outcomes of the Kenyan election process and the low Covid-19 vaccination rates increase the vulnerability of the communities we work with. We will continue to leverage our learnings since the pandemic began, build on our 20 year experience, and continue to prioritise the needs of those we work with throughout 2022.

2021 fundraising

The fundraising plan for 2022 was approved by the Board in January 2022. It was developed by the Fundraising Sub-Committee leveraging the experience and learnings of Covid-19. We will continue to innovate
across all fundraising channels to reach our targets for 2022. Our fundraising will combine online campaigns, in-person campaigns and we will continue to avail of the opportunities that the Global Giving platform presents throughout the year (matched funding, bonus awards etc.) In 2022 we will engage a consultant to support the development of a 3-year income strategy for the organisation.

Structure, governance and management

Organisational structure
Brighter Communities Worldwide is governed by the Board of Directors who are responsible for directing the affairs of the organisation ensuring it is solvent, well-run and delivering the outcomes for which it was established to deliver. The Board is responsible for the strategic direction of Brighter Communities Worldwide, safeguards the ethos of the organisation and is responsible for the audit and finance of Brighter Communities Worldwide including finance, insurance and legal requirements. The Directors have responsibility for, and are aware of the risks associated with the operating activities of Brighter Communities Worldwide. Systems of internal control are in place which are designed 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 and regular review at Board level. The Chief Executive Officer is not a member of the Board and attends Board meetings. The day-to-day management of the organisation is delegated to the Chief Executive Officer and the staff Team.

Brighter Communities Worldwide’s Board currently has eight members, 63% of whom are women. Their professional biographies are available on the Brighter Communities Worldwide website (tinyurl.com/BCWBoardMbers). During 2021 the board met ten times (2020: eleven times), with an average attendance of 90% (2020: 100%).

Attendance at Board of Directors meetings and membership of sub committees

<table>
<thead>
<tr>
<th>Name</th>
<th>Appointed</th>
<th>Attendance</th>
<th>Skills/profile</th>
<th>Sub committees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sean O Sullivan</td>
<td>2018</td>
<td>5/10</td>
<td>35 years of experience in business and enterprise. Head of Enterprise, Local Enterprise Office South Cork.</td>
<td>Executive, Fundraising</td>
</tr>
<tr>
<td>Linden Edgell</td>
<td>2017</td>
<td>10/10</td>
<td>Social Specialist for 20+ years; Global Director of Sustainability and head of the Corporate Foundation for an international consulting firm.</td>
<td>Executive, Company Secretary</td>
</tr>
<tr>
<td>Kieran Curtis</td>
<td>2014</td>
<td>8/8</td>
<td>IT professional with 16 years’ experience; Incident Management Expert; Emergency Medical Technician</td>
<td>Finance, Audit and Risk</td>
</tr>
<tr>
<td>Andrew Bird</td>
<td>2020</td>
<td>8/10</td>
<td>Dairy and tillage farmer; wealth of board experience with involvement at board level across many organisations.</td>
<td></td>
</tr>
<tr>
<td>Anne Healy</td>
<td>2018</td>
<td>9/10</td>
<td>Clinical Nurse Manager 2 qualified in emergency nursing and Midwifery.</td>
<td></td>
</tr>
<tr>
<td>Maria Kidney</td>
<td>2014</td>
<td>8/8</td>
<td>Management Accountant (CIMA) with 20 + yrs. Business and development experience; MSc in Public Health.</td>
<td>Executive, Fundraising</td>
</tr>
<tr>
<td>Michelle Cashman</td>
<td>2020</td>
<td>8/8</td>
<td>Human Resources Manager; B.A. in Applied Psychology and a M.A. in Occupational Psychology; Small business owner.</td>
<td>HR (Chairperson)</td>
</tr>
<tr>
<td>Avril Warren</td>
<td>2020</td>
<td>10/10</td>
<td>Chartered Accountant with 20+ years’ experience; Senior Finance Manager for large international firm; previous work in development.</td>
<td>Finance, Audit and Risk (Chairperson)</td>
</tr>
<tr>
<td>Eileen Moore</td>
<td>2021</td>
<td>2/2</td>
<td>Senior IT professional with 20+ years’ experience in Financial Services.</td>
<td></td>
</tr>
<tr>
<td>Catherine Donohoe</td>
<td>2021</td>
<td>2/2</td>
<td>Hospital Manager of Mayo University Hospital; Previous Director of Nursing and Midwifery.</td>
<td></td>
</tr>
<tr>
<td>Roisin O’Neill</td>
<td>2021</td>
<td>1/2</td>
<td>Events Executive experienced in digital and virtual event management</td>
<td>Fundraising</td>
</tr>
</tbody>
</table>
Appointment of Directors
A Board renewal process is in place whereby Directors are recruited through networking by the Board and supporters. Candidates for appointment to the Board are identified based on the Board’s requirements for expertise to complement the existing Board member skills and any specific needs that have been identified. This begins with the board identifying the gaps and expertise needed in the board. Candidates are then identified by Board members. These candidates are invited to submit an application to the board. The Board reviews the applications, voting takes place and the Chairperson informs the new board members.

New Directors participate in an induction programme to ensure they have the necessary knowledge and are aware of the governance requirements of the charity. Three new members joined the Board in 2021, two members retired, and one member resigned. Continuous support is provided to Board members throughout their term including training and development related to their role on the Board. Training is provided on changes to best practice in corporate governance, charities regulation and development from time to time and where there are significant developments, these are highlighted at a board meeting. Some Board members also participate in charity and related sector networks and peak bodies to ensure the Board is abreast of new information. Throughout 2021 Board members attended several online meetings, workshops and webinars hosted by Dochas, Charities Institute Ireland, Charities Regulatory Authority among others and relevant information was circulated to Board members.

Directors are appointed to serve a three-year term of office. Each director is required to submit themselves for re-election every three years at the Annual General Meeting. All Directors may serve a maximum of two, three-year terms, except in very exceptional circumstances when a further term can be served. The Board appointed a Board Advisor in 2021 to provide ongoing guidance and expertise to the Board and to support new Board members.

Board sub committees
The Board has a number of sub-committees including Audit, Human Resources (HR), Executive and Fundraising. The chairperson for each of these provides an update at each Board meeting as to activities undertaken and decisions made. The term of office for members of all subcommittees is three years with an option to renew for a further three-year term.

The Finance, Audit and Risk (FAR) Committee formed in February 2021 following a review of the previous Audit Committee’s terms of reference. The committee provides guidance on the long-term financial planning of the organisation and supports the continuous improvement of financial systems to efficiently meet organisational needs. The committee assists in the internal and external audit processes and provides oversight on the implementation and continuous improvement of risk measures and quality controls. At the start of 2021 the Audit Committee included two Board Members and 1 External Member. In February 2021 when the Finance, Audit and Risk Committee was established, the external member resigned with the two Board members remaining on the Committee. At the AGM, one of the Board members retired from the Board, but retained their role on the FAR Committee.

The Human Resources (HR) Committee is responsible for the Annual Review of the CEO covering both performance and remuneration. It advises on training needs for staff and deals with any HR issues that may arise. This committee also ensures that Brighter Communities Worldwide keeps up to date with changes in Irish Labour Law. In 2021 a Board member led the Committee and utilised other resources as needed.

The Executive Committee is responsible for ensuring that Board decisions are implemented, and to deal with any urgent matters. They authorise volunteer projects and approve visits to Kenya when required. They provide oversight of resourcing matters and communicate emerging issues to the Board – particularly important during the pandemic in the past year. The Executive Committee meets regularly throughout the year.

The Fundraising Committee is responsible for the overall fundraising strategy, and its implementation. They propose annual draft fundraising targets for the organization to be agreed by the Board. They also make recommendations to the Board on budgets, hiring, management and oversight of fundraising staff members and provide ongoing support to fundraising staff with the assistance of external advisers where required. The fundraising committee meets at least once a month. It meets more frequently should the need arise for example the start of a new fundraising campaign. The committee includes one Board member, CEO, Office Manager and the Communications Coordinator.

Brighter Communities Worldwide Board members are responsible for specific portfolios. These include Governance – Organisational; Governance-Compliance; Communications; Partnering; Global Citizenship Education; Volunteer; Funding; Continuous Quality Management; HR; Safeguarding; Audit and Fundraising.
Staff and operations

Day to day operations are undertaken by the Chief Executive Officer and Office Manager. From time-to-time third-party services are provided to Brighter Communities Worldwide and these are coordinated by the Chief Executive Officer. These include suppliers, auditors and solicitors. In 2021 Brighter Communities Worldwide contracted expertise in Communications (Social Media, Marketing) to support its operations.

Brighter Communities Worldwide has a strong volunteering ethos. It has a team of 40 volunteers in Ireland who support the operations including fundraising, campaigning, and administration. In October 2021 a Volunteer Coordinator role was created. The Coordinator is responsible for overseeing Volunteer activities within Brighter Communities Worldwide. Their duties include recruiting, interviewing and placing Volunteers in different roles based on their qualifications, skills and interests and maintaining accurate Volunteer records for the organisation.

Brighter Communities Worldwide has a recruitment policy in place (last reviewed June 2021). This policy outlines its approach to recruitment in the organisation.

Brighter Communities Worldwide has a Human Resources Manual (last reviewed June 2021) which includes its remuneration procedures.

Brighter Communities Worldwide has a performance management policy in place (last reviewed in June 2021). This policy includes performance principles, the mandatory activities of planning, developing and reviewing individual performance and the annual performance management timetable which are applied to all staff employed by the organisation.

Networks and consortia

Brighter Communities Worldwide is a member of Dóchas – the Irish Association of Non-Governmental Development Organisations, The Wheel, Charities Institute Ireland, Irish Development Education Association (IDEA), Esther Alliance, the CHS Alliance, Midleton Chamber of Commerce, Comhlámh and 2into3. Brighter Communities Worldwide leverages its membership of these organisations to advocate, gain knowledge and advice, network with other organisations and share learnings.

Governance codes

Brighter Communities Worldwide has adopted the Charities Regulatory Authority Charities Governance Code, and during 2021 it reviewed the charities compliance across all six principles. The Board reviewed its compliance in August 2021 and agreed that the organisation is compliant across all six principles of the code. It will complete the obligatory reporting to the Charities Regulatory Authority in October 2022.

Brighter Communities Worldwide has a Conflict of Interest policy in place (last reviewed in December 2019) and all potential conflicts of interest are dealt with by the Executive Committee. Directors/Trustees and staff have a legal obligation to act in the best interests of Brighter Communities Worldwide, and in accordance with Brighter Communities Worldwide’s governing documents. This policy will assist charity trustees of Brighter Communities Worldwide to effectively identify, record and manage any conflicts of interest to protect the integrity of Brighter Communities Worldwide and to ensure that the charity trustees act in the best interest of their charity. Annually each Board member completes a Declaration of Interests form. The Company Secretary compiles all forms and maintains the Register of Interests. Conflict of Interests is a standing item on each Board meeting agenda to enable any Conflicts of Interest pertaining to the agenda of the board be dealt with.

Brighter Communities Worldwide has a Conflict of Loyalty policy in place (last reviewed April 2021) and all potential conflicts of loyalty are dealt with by the Executive Committee. Brighter Communities Worldwide has a Code of Conduct for Directors in place, and all Directors are obliged to comply with this code.

Brighter Communities Worldwide are members of the Charities Institute Ireland and we operate our fundraising programme to the Triple Lock Standard. This means we demonstrate openness, transparency and integrity to our beneficiaries and donors and comply with best practice in governance and transparency.

Charities Regulatory Authority

Brighter Communities Worldwide is compliant with the requirements of the Charities Regulatory Authority and submitted its annual report before the deadline of 31 October 2020.

Board performance

Brighter Communities Worldwide undertook a self-evaluation process during 2021. Each board member completed a questionnaire on the key areas of board roles and responsibilities and this fed into ongoing board development.

Finance

Brighter Communities Worldwide’s accounts comply with the Statement of Recommended Practice (SORP) standard and with the Dóchas/Irish Aid guidelines on
financial reporting. Brighter Communities Worldwide publishes its annual accounts online every year and these are available on our website: tinyurl.com/BCWFinance.

**Directors expenses, staff remuneration and pensions**

All Brighter Communities Worldwide Board members are voluntary and do not receive payments to attend Board meetings. All expenses incurred by board members in fulfilling their duties as board members are paid according to Brighter Communities Worldwide’s Expense Policy. During 2021 no expenses were paid to board members.

The pay of the Chief Executive Officer is reviewed annually by the HR Committee and no increments have been approved in 2021. The pay of other staff is reviewed by the Chief Executive Officer in conjunction with the HR Committee. Brighter Communities Worldwide pays pension allowances for its CEO (direct contribution scheme) and has a PRSA scheme in place should any employee wish to avail of this.

**Investments**

Brighter Communities Worldwide does not have any investments in place.

**Equality and Diversity**

Brighter Communities Worldwide is committed to supporting the communities that we work with to achieve change in their lives that will empower them and improve the health, education and economy of their household. We believe this change happens through valuing diversity in communities and building programmes that give equal access according to the needs of the people. We have a policy on Equality and Diversity (last reviewed July 2021) to provide the organisation with a frame of reference to follow to ensure our equality statement is integrated into all that we do and to honour our legal responsibilities and obligations.

**Communications strategy**

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

**Dóchas Charter**

Brighter Communities Worldwide are signatories to the Dóchas Charter which outlines what it means to be a member of Dóchas and the principles that define the relationships between Dóchas, the member organisations and the wider world. The leaders of Ireland’s International development and humanitarian NGOs are committed to creating a world where justice, equality, solidarity and respect for human rights are the norm. This includes ensuring that those who work in and with our organisations, and communities and children with whom we work, are kept safe from all forms of violence, abuse and exploitation. We do this through robust and effective approaches to safeguarding which, in turn, enable organisations to deliver programmes and activities of the highest standard.

**Dóchas Safeguarding Code**

Brighter Communities Worldwide are signatories to the Dóchas Safeguarding Code – we are committed to creating a world where justice, equality, solidarity and respect for human rights are the norm. This includes ensuring that those who work in and with our organisations, and communities and children with whom we work, are kept safe from all forms of violence, abuse and exploitation. We will do this through robust and effective approaches to safeguarding which, in turn, enable us to deliver programmes and activities of the highest standard.

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

Brighter Communities Worldwide is a signatory of the Dóchas Code of Conduct on Images and Messages (“the Code”) and commits to applying the Code’s principles for all their communications. Brighter Communities Worldwide strives to support the Code’s implementation and to promote it across all members of staff, as well as partners, contractors and the wider NGO sector. By signing the Code, Brighter Communities Worldwide commits to a set of principles, ensuring that it will avoid stereotypical or sensational images, respect the dignity and equality of all people portrayed and promote fairness, solidarity and justice through all its communications. Brighter Communities Worldwide also agrees a number of commitments to ensure the Code’s principles are implemented throughout all activities of the organisation. Brighter Communities Worldwide has adhered to the seven mandatory principles of the Code during 2021. All feedback and comments on Brighter Communities Worldwide’s compliance with the Code can be sent to Brighter Communities Worldwide’s Code Champion (details on the website) Rose Hennessy: rosehennessy@brightercommunities.org.

**Comhlámh Code of Good Practice (CoGP)**

Brighter Communities Worldwide is a signatory of the Comhlámh Code of Good Practice (CoGP) for Volunteer Sending Agencies. Comhlámh’s Code of Good Practice is a set of standards for Irish Volunteer Sending Agencies facilitating international placements. The Code is based on a vision of volunteers working in solidarity for a just, equitable and sustainable world. It promotes
responsible and responsive volunteering to ensure a positive impact for the overseas project and community, the volunteer and the sending agency. The Code promotes development education, which enables people to more deeply understand the world around them and to address the root causes of inequality and poverty. Every Volunteer Sending Agency, which is party to the Code of Good Practice, commits to the implementation of the Code’s five values that underpin the work of international volunteer programmes. These are solidarity, respect, social justice, ecological sustainability and integrity. In December 2021 Brighter Communities Worldwide was awarded the Advanced Compliance Award – by Comhlámh. Full details of the Code are here.

The Core Humanitarian Standard on Quality and Accountability (CHS)
The CHS sets out nine commitments that organisations involved in humanitarian response can use to improve the quality and effectiveness of the assistance they provide. Brighter Communities Worldwide supports the CHS and during 2021 continued its self-assessment process to implement the code throughout the organisation.

Board initiatives during 2021
The Board has undertaken a number of activities during the year. These activities included:

• Continuing to navigate the organisation through the Covid-19 pandemic
• Maintaining compliance with the Charities Regulator Authority Governance Code for Charities.
• Recruitment and induction of new board members.
• Navigating the Covid-19 pandemic (measuring the long-term implications for the organisation); navigating the contextual challenges where we work and the changing NGO sector (in a series of workshop sessions).

Communication with stakeholders
Brighter Communities Worldwide’s stakeholders include donors, partners, supporters, volunteers, employees and the communities we work with. We communicate with these stakeholders in a number of ways including donor reports, monthly newsletters, social media updates, website updates, partnership seminars, project meetings, community meetings etc.

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

Key elements of internal control systems include:

• Brighter Communities Worldwide has a Financial Management and Controls policy (last reviewed in 2021) in place which outlines the processes for expenditure; the recording of all income; use of bank accounts; financial reporting and asset management.
• Procedures and controls systems are included in all partnership agreements/memorandum of understanding and project contracts.
• There is a formal organisational structure in place with clearly defined lines of responsibility, division of duties and delegation of authority;
• A detailed budget is prepared annually which is in line with the Strategic Plan and approved by the Board. At each board meeting, actual spending is compared against budget and prior year to ensure alignment with budget, tight administration control, and value for money;
• The Finance, Audit and Risk Committee reports independently to the Board on all aspects of controls and risks; and
• The Board maintains a reserve policy to mitigate the increasing risks of the uncertain economy and to ensure sustainability of our services.

Audit functions
Brighter Communities Worldwide uses SAGE for its management accounts system. The management accounts were reviewed by the Board a total of 6 times during 2021. Brighter Communities Worldwide is audited by Grant Thornton and financial statements and annual reports are published online after the AGM each year. Financial statements are prepared in line with SORP standards and the Companies Act 2014; a disclosure statement on senior management salaries is included.

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

Brighter Communities Worldwide is satisfied that no incidence of fraud or gross financial mismanagement has occurred during the 2021 financial year.

Fundraising

Monitoring of fundraising is a responsibility of the Board of Directors whose role includes ensuring the short-term and long-term viability of the organisation. Brighter Communities Worldwide has a fundraising sub-committee whose role feeds into this. Brighter Communities Worldwide has formally adopted and adheres to the Charities Regulator’s Guidelines for charitable organisations on fundraising from the public and also adheres to the standards outlined in the Statement of Guiding Principles for Fundraising.

Brighter Communities Worldwide are members of the Charities Institute Ireland and operate their fundraising programme to the Triple Lock Standard. This means we demonstrate openness, transparency and integrity to our beneficiaries and donors and comply with best practice in governance and transparency.

Post balance sheet events

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

Going concern

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

Directors and secretary

The directors and secretary that served throughout the financial year are outlined on page 33.

Accounting records

The measures that the Board of Directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems.

The company’s accounting records are maintained at the company’s business address at Lower Ground Floor, 2 Westbourne Place, Cobh, Co. Cork.

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

Statement on relevant audit information

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

(a) so far as each director is aware, there is no relevant audit information of which the company’s statutory auditors are unaware, and
(b) each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company’s statutory auditors are aware of that information.

Auditor

On 17 December 2021, Deloitte Ireland LLP resigned as auditors of the Company and Grant Thornton were appointed.

The auditors, Grant Thornton, will continue in office under section 383(2) of the Companies Act 2014.

This report was approved by the Directors, in their capacity as company directors, on and signed on their behalf by:

Sean O Sullivan
Director

Anne Healy
Director

Date: 21 September 2022
The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with the Companies Act 2014 and the applicable regulations.

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

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

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

- select suitable accounting policies for the Company financial statements and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

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

We have audited the financial statements of Brighter Communities Worldwide Company Limited by Guarantee, which comprise the Statement of Financial Activities, the Balance Sheet and the Statement of Cash Flows for the financial year ended 31 December 2021, and the related notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation of the financial statements is Irish law and accounting standards issued by the Financial Reporting Council including FRS 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland’. (Generally Accepted Accounting Practice in Ireland).

In our opinion, Brighter Communities Worldwide Company Limited by Guarantee’s financial statements:
• give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland of the assets, liabilities and financial position of the Company as at 31 December 2021 and of its financial performance and cash flows for the financial year then ended; and
• have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the ‘responsibilities of the auditor for the audit of the financial statements’ section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, namely the Irish Auditing and Accounting Supervisory Authority (IAASA) Ethical Standard concerning the integrity, objectivity and independence of the auditor, and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the entity. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company’s ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities, and the responsibilities of the directors, with respect to going concern are described in the relevant sections of this report.

Other matter

The financial statements of Brighter Communities Worldwide Company Limited by Guarantee for the year ended 31 December 2020 were audited by Deloitte Ireland LLP who expressed an unmodified opinion on those statements on 13 October 2021.

Other information

Other information comprises information included in the Annual Report, other than the financial statements and our auditor’s report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies in the financial statements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.
We have nothing to report in this regard.

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

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited.
- The 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.
- Based solely on the work undertaken in the course of our audit, in our opinion, the Directors’ Report has been prepared in accordance with the requirements of the Companies Act 2014.

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

Based on our knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors’ Report.

Under the Companies Act 2014, we are required to report to you if, in our opinion, the disclosures of directors’ remuneration and transactions specified by sections 305 to 312 of the Act have not been made. We have no exceptions to report arising from this responsibility.

**Responsibilities of the management and those charged with governance for the financial statements**

As explained more fully in the directors’ responsibilities statement, management is responsible for the preparation of the financial statements which give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland, including FRS102, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company’s financial reporting process.

**Responsibilities of the auditor for the audit of the financial statements**

The auditor’s objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Company’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company’s ability to continue as a going concern. If they conclude that a material uncertainty exists, they are required to draw attention in the auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify their opinion. Their conclusions are based on the audit evidence obtained up to the date of the auditor’s report.
However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

The Auditor shall communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that may be identified during the audit.

**The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the Company’s members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company’s members those matters we are required to state to them in an auditor’s report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company’s members as a body, for our audit work, for this report, or for the opinions we have formed.

Michael Nolan

For and on behalf of

Grant Thornton

Chartered Accountants
Statutory Audit Firm

Cork

Date: 28 September 2022
## Statement of financial activities

(In Incorporating income and expenditure account)

For the financial year ended 31 December 2021

<table>
<thead>
<tr>
<th>Income</th>
<th>Note</th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Total funds</th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Total funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>2021</td>
<td>2021</td>
<td>2021</td>
<td>2020</td>
<td>2020</td>
<td>2020</td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>3</td>
<td>201,344</td>
<td>201,344</td>
<td>45,174</td>
<td>84,824</td>
<td>129,998</td>
<td></td>
</tr>
<tr>
<td>Charitable activities</td>
<td>4</td>
<td>357,167</td>
<td>357,167</td>
<td>13,540</td>
<td>303,998</td>
<td>317,538</td>
<td></td>
</tr>
<tr>
<td>Other trading activities</td>
<td>5</td>
<td>153,888</td>
<td>712,399</td>
<td>123,145</td>
<td>-</td>
<td>123,145</td>
<td></td>
</tr>
<tr>
<td>Total income</td>
<td></td>
<td>355,232</td>
<td>357,167</td>
<td>712,399</td>
<td>181,859</td>
<td>388,822</td>
<td>570,681</td>
</tr>
</tbody>
</table>

### Expenditure

<table>
<thead>
<tr>
<th>Expenditure</th>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Total funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charitable activities</td>
<td>6</td>
<td>147,986</td>
<td>313,483</td>
<td>461,469</td>
</tr>
<tr>
<td>Costs of generating income</td>
<td>9</td>
<td>40,290</td>
<td>40,290</td>
<td>80,580</td>
</tr>
<tr>
<td>Total expenditure</td>
<td></td>
<td>188,276</td>
<td>313,483</td>
<td>501,759</td>
</tr>
</tbody>
</table>

| Net surplus (deficit)               |      | 166,956            | 43,684           | 210,640     | (12,517)           | (9,658)        | (22,175)    |

### Reconciliation of funds:

<table>
<thead>
<tr>
<th>Reconciliation of funds:</th>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Total funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total funds brought forward</td>
<td></td>
<td>163,342</td>
<td>171,391</td>
<td>334,733</td>
</tr>
<tr>
<td>Total funds at 31 December 2021</td>
<td></td>
<td>330,298</td>
<td>215,075</td>
<td>545,373</td>
</tr>
</tbody>
</table>

There are no other recognised gains or losses other than those listed above and the net expenditure for the financial year. All income and expenditure derives from continuing activities.
## Balance Sheet as at 31 December 2021

<table>
<thead>
<tr>
<th>Current assets</th>
<th>Note</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash at bank and in hand</td>
<td></td>
<td>560,218</td>
<td>355,162</td>
</tr>
<tr>
<td>Debtors</td>
<td>13</td>
<td>6,359</td>
<td>1,966</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>566,577</strong></td>
<td><strong>357,128</strong></td>
</tr>
</tbody>
</table>

| Creditors: amounts due within one year | 14 | (21,204) | (22,395) |

| Net current assets                  |     | 545,373 | 334,733 |
| Total assets less current liabilities |     | 545,373 | 334,733 |

### Charity funds

<table>
<thead>
<tr>
<th>Charity funds</th>
<th>17</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accumulated funds – unrestricted</td>
<td></td>
<td>305,298</td>
<td>138,342</td>
</tr>
<tr>
<td>Accumulated funds – restricted</td>
<td></td>
<td>215,075</td>
<td>171,391</td>
</tr>
<tr>
<td>Accumulated – designated</td>
<td></td>
<td>25,000</td>
<td>25,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>545,373</strong></td>
<td><strong>334,733</strong></td>
</tr>
</tbody>
</table>

The financial statements were approved by the Directors on 21 September 2022 and signed on their behalf, by:

**Sean O Sullivan**  
Director

**Anne Healy**  
Director

The notes on pages 53 to 61 form part of these financial statements.
## Statement of cash flows

For the financial year ended 31 December 2021

<table>
<thead>
<tr>
<th>Description</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash flows from charitable activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net cash used by charitable activities</td>
<td>205,045</td>
<td>(11,879)</td>
</tr>
<tr>
<td><strong>Increase in cash and cash equivalents in the financial year</strong></td>
<td>205,045</td>
<td>(11,879)</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents at the beginning of the financial year</strong></td>
<td>355,162</td>
<td>367,041</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents at the end of the financial year</strong></td>
<td>560,218</td>
<td>355,162</td>
</tr>
</tbody>
</table>
1. General information

Brighter Communities Worldwide Company Limited by Guarantee is a company incorporated in Ireland under the Companies Act 2014. In accordance with Section 1180(8) of the Companies Act, 2014, the company is exempt from including the word "Limited" in its name. The company is limited by guarantee and has no share capital.

2. Accounting policies

2.1. Basis of preparation of financial statements

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

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

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

The Company meets the definition of a Public Benefit Entity under FRS102. As a registered charity, the Company is exempt from the reporting and disclosure requirements to prepare a directors’ report under section 325 (1) (c), Companies Act 2014 but does so in compliance with the Charities SORP (FRS102). There is nothing to disclose in respect of directors’ interests in shares or debentures of the Company under section 329, Companies Act 2014.

2.2. Significant judgements and estimates

When preparing the financial statements, management makes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Significant management judgements

The following are significant management judgements in applying the accounting policies of the company that have the most significant effect on the financial statements.

Going concern

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

Estimation uncertainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

Useful lives of depreciable assets

The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of fair values and residual values. The directors annually review these asset lives and adjust them as necessary to reflect current thinking on remaining lives in light of technological change, prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have significant impact on depreciation charges for the period. It is not practical to quantify the impact of changes in asset lives on an overall basis, as asset lives are individually determined, and there are a significant number of asset lives in use. The impact of any change would vary significantly depending on the individual changes in assets and the classes of assets impacted.
2.3. Company status
The company is a company limited by guarantee not having a share capital. The Directors are named on page 3 whose liability along with other members of the company in respect of the guarantee is limited to €1.27 per member of the company in the event of the company being wound up.

2.4. Fund accounting – restricted and unrestricted
General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.5. Income
(i) Income from voluntary donations is recognised when received. As with many similar charitable organisations, independent companies from time to time organise fundraising activities. However, as amounts collected in this way are outside the control of the company, they are not included in the financial statements until received by the company.

(ii) Proceeds from the sale of donated goods are recognised in the financial statements in the period in which they are realised. Volunteer time is not included in the financial statements.

(iii) Grants from the government and other agencies are recognised as income when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreement. All statutory grants are treated as restricted income.

(iv) Income from legacies are recognised when the likelihood of receipt is probable, the company is entitled to the funds and the amount can be measured with sufficient reliability.

(v) Interest income is recognised on a receivable basis.

(vi) Revenue refunds in respect of tax relief on voluntary donations are recognised on a receivable basis in so far as the receivable can be established with a reasonable amount of accuracy.

2.6. Expenditure
Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include multidisciplinary therapy, central nursing supports, transport, catering, administration services and payments to pensioners. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

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

Financial assets and liabilities
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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

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

2.10. Debtors
Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from statutory and other sources, but not yet received at the year end, is included in debtors.
2.11. Creditors
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be reliably measured or estimated. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due and at their present value where the time value of money is deemed.

2.12. Cash and cash equivalents
Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company’s cash management.

2.13. Reserves policy
In order to secure the long term viability of the charity and to maintain the smooth operation of the organisation, it is critical to ensure that the organisation has adequate reserves. The level of reserves is required to cover the following activities of the organisation:
- Provide funding for sustainable programmes.
- Meet contractual liabilities such as lease agreements, statutory staff payments and payments to creditors.
- Maintain a required level of funding available for overseas programmes during times of financial difficulty where fundraising income is diminished.
- To facilitate programme/project continuation especially where a partner submits a new or additional phase proposal in advance of the current activity being completed, in order to meet seasonal requirements (i.e. farming season) and prevent development gaps
- Meet unanticipated expenses such as repairs and maintenance, currency variances and legal costs.
- Cover day to day expenditure of the company.
- Ensure there is adequate funding should any winding up costs ever arise.
- Provide for any other unanticipated expenditure of significance.

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

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

3. Donations and legacies

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds 2021</th>
<th>Restricted funds 2021</th>
<th>Total funds 2021</th>
<th>Total funds 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Friends of Kipkelion</td>
<td>122,848 €</td>
<td>-</td>
<td>122,848 €</td>
<td>84,824 €</td>
</tr>
<tr>
<td>Education fund</td>
<td>12,000 €</td>
<td>12,000 €</td>
<td>5,000 €</td>
<td></td>
</tr>
<tr>
<td>General donations</td>
<td>29,512 €</td>
<td>29,512 €</td>
<td>7,076 €</td>
<td></td>
</tr>
<tr>
<td>Standing orders</td>
<td>22,929 €</td>
<td>22,929 €</td>
<td>21,847 €</td>
<td></td>
</tr>
<tr>
<td>Taxation refunds</td>
<td>14,054 €</td>
<td>14,054 €</td>
<td>11,251 €</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>201,344 €</strong></td>
<td><strong>201,344 €</strong></td>
<td><strong>129,998 €</strong></td>
<td></td>
</tr>
</tbody>
</table>
## 4. Charitable activities – income

<table>
<thead>
<tr>
<th>Charity trading income</th>
<th>Unrestricted funds 2021 €</th>
<th>Restricted funds 2021 €</th>
<th>Total funds 2021 €</th>
<th>Total funds 2020 €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Irish Aid CSF funding</td>
<td>-</td>
<td>320,000</td>
<td>320,000</td>
<td>260,000</td>
</tr>
<tr>
<td>Electric Aid</td>
<td>16,500</td>
<td>16,500</td>
<td>7,850</td>
<td></td>
</tr>
<tr>
<td>Engineers Without Borders</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>17,248</td>
</tr>
<tr>
<td>Irish Forum Global Health Esther Alliance</td>
<td>9,600</td>
<td>9,600</td>
<td>5,400</td>
<td></td>
</tr>
<tr>
<td>SHARP</td>
<td>8,000</td>
<td>8,000</td>
<td>13,500</td>
<td></td>
</tr>
<tr>
<td>For Her Dignity</td>
<td>3,067</td>
<td>3,067</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>TWSS</td>
<td>-</td>
<td>-</td>
<td>13,040</td>
<td></td>
</tr>
<tr>
<td>Volunteer project income</td>
<td>-</td>
<td>-</td>
<td>500</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>357,167</strong></td>
<td><strong>357,167</strong></td>
<td><strong>317,538</strong></td>
<td></td>
</tr>
</tbody>
</table>

## 5. Other trading activities

<table>
<thead>
<tr>
<th>Other trading activities</th>
<th>Unrestricted funds 2021 €</th>
<th>Restricted funds 2021 €</th>
<th>Total funds 2021 €</th>
<th>Total funds 2020 €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Walks, runs and marathons</td>
<td>8,681</td>
<td>8,681</td>
<td>3,935</td>
<td></td>
</tr>
<tr>
<td>Kenya Ball</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>150</td>
</tr>
<tr>
<td>Merchandise</td>
<td>10,808</td>
<td>10,808</td>
<td>8,094</td>
<td></td>
</tr>
<tr>
<td>Other fundraising events</td>
<td>134,399</td>
<td>134,399</td>
<td>110,966</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>153,888</strong></td>
<td><strong>-</strong></td>
<td><strong>153,888</strong></td>
<td><strong>123,145</strong></td>
</tr>
</tbody>
</table>
6. Charitable activities – expenditure

<table>
<thead>
<tr>
<th></th>
<th>Direct costs 2021</th>
<th>Support costs 2021</th>
<th>Total costs 2021</th>
<th>Total costs 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education projects</td>
<td>85,982</td>
<td>41,299</td>
<td>127,281</td>
<td>220,806</td>
</tr>
<tr>
<td>Health including water</td>
<td>212,148</td>
<td>98,822</td>
<td>310,970</td>
<td>299,044</td>
</tr>
<tr>
<td>Economic Empowerment</td>
<td>15,353</td>
<td>7,374</td>
<td>22,729</td>
<td>26,928</td>
</tr>
<tr>
<td>Development Education</td>
<td>-</td>
<td>491</td>
<td>491</td>
<td>2,463</td>
</tr>
<tr>
<td></td>
<td>313,483</td>
<td>147,986</td>
<td>461,471</td>
<td>549,241</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>Direct costs 2021</th>
<th>Support costs 2021</th>
<th>Total costs 2021</th>
<th>Total costs 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kenya</td>
<td>313,483</td>
<td>147,495</td>
<td>460,978</td>
<td>546,778</td>
</tr>
<tr>
<td>Ireland</td>
<td>-</td>
<td>491</td>
<td>491</td>
<td>2,463</td>
</tr>
<tr>
<td></td>
<td>313,483</td>
<td>147,986</td>
<td>461,469</td>
<td>549,241</td>
</tr>
</tbody>
</table>

Field programme expenditure is directly incurred by Brighter Communities Worldwide (Kenya) through grant aid from Brighter Communities Worldwide in Ireland. Brighter Communities Worldwide in Ireland has a partnership with Brighter Communities Worldwide in Kenya which is governed by a Memorandum of Understanding. The funds are provided directly to the Kenyan entity to assist them in undertaking approved projects as a result of a detailed application process undertaken in advance of provision of funds.

7. Raising funds

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds 2021</th>
<th>Restricted funds 2021</th>
<th>Total funds 2021</th>
<th>Total funds 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fundraising expenses</td>
<td>769</td>
<td>769</td>
<td>5,440</td>
<td></td>
</tr>
<tr>
<td>Support costs</td>
<td>39,521</td>
<td>39,521</td>
<td>38,175</td>
<td></td>
</tr>
<tr>
<td></td>
<td>40,290</td>
<td>40,290</td>
<td>43,615</td>
<td></td>
</tr>
</tbody>
</table>
8. Charitable activities – support costs

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds 2021 €</th>
<th>Restricted funds 2021 €</th>
<th>Total funds 2021</th>
<th>Total funds 2020 €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff salaries</td>
<td>92,898</td>
<td>17,695</td>
<td>110,592</td>
<td>110,271</td>
</tr>
<tr>
<td>Office expenses</td>
<td>10,825</td>
<td>2,062</td>
<td>12,886</td>
<td>13,397</td>
</tr>
<tr>
<td>Website &amp; IT</td>
<td>3,674</td>
<td>3,674</td>
<td>5,094</td>
<td>4,837</td>
</tr>
<tr>
<td>Insurance</td>
<td>2,676</td>
<td>510</td>
<td>3,186</td>
<td>4,837</td>
</tr>
<tr>
<td>PR/Events</td>
<td>25,233</td>
<td>17,866</td>
<td>42,330</td>
<td>40,466</td>
</tr>
<tr>
<td>Governance</td>
<td>10,149</td>
<td>1,933</td>
<td>12,083</td>
<td>11,066</td>
</tr>
<tr>
<td>Travel expenses</td>
<td>2,040</td>
<td>224</td>
<td>2,264</td>
<td>1,342</td>
</tr>
<tr>
<td>Development Education</td>
<td>491</td>
<td>491</td>
<td>2,463</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>147,986</strong></td>
<td><strong>40,290</strong></td>
<td><strong>187,507</strong></td>
<td><strong>188,936</strong></td>
</tr>
</tbody>
</table>

The basis of allocation of the support costs identified above is the percentage of time spent by employees on each activity.

9. Net surplus/(deficit)

This is stated after charging/(crediting):

<table>
<thead>
<tr>
<th></th>
<th>2021 €</th>
<th>2020 €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government grants</td>
<td>320,000</td>
<td>260,000</td>
</tr>
<tr>
<td>Auditors’ remuneration, including expenses – audit of the financial statements</td>
<td>9,750</td>
<td>7,500</td>
</tr>
</tbody>
</table>

10. Wages and salaries

<table>
<thead>
<tr>
<th></th>
<th>2021 €</th>
<th>2020 €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ireland:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wages and salaries</td>
<td>90,510</td>
<td>92,789</td>
</tr>
<tr>
<td>Social welfare costs</td>
<td>9,282</td>
<td>6,682</td>
</tr>
<tr>
<td>Pension costs</td>
<td>10,880</td>
<td>10,800</td>
</tr>
<tr>
<td></td>
<td><strong>110,592</strong></td>
<td><strong>110,271</strong></td>
</tr>
</tbody>
</table>

Where pension costs are incurred in more than one activity, they are apportioned between the related activities based on the amount of staff cost that each activity absorbs. Approximately 84% of defined contribution pension costs are paid from restricted funds.

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

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ireland</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>

No employee of the company acts as director. The total remuneration package of the Chief Executive Officer comprised salary of €58,800 (2020: €57,987). No member of staff received remuneration in excess of €60,000 during the financial year (2020: €60,000). No member of staff received remuneration in excess of €60,000 during the financial year (2019: Nil).
11. Director remuneration and expenses

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

Travel and accommodation expenses relating to meetings of the Board that were reimbursed to the relevant Board members amounted to €Nil in 2021 (2020: €Nil).

12. Key management compensation

The total remuneration for key management personnel for the financial year amounted to €93,282 – 2 Staff) (2020: €85,755 – 2 staff).

13. Debtors

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepayments</td>
<td>6,369</td>
<td>1,966</td>
</tr>
</tbody>
</table>

All debtors and prepayments are due within one year.

14. Creditors

(Amounts falling due within one financial year)

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other creditors and accruals</td>
<td>15,113</td>
<td>16,600</td>
</tr>
<tr>
<td>PAYE/PRSI liability</td>
<td>6,091</td>
<td>5,795</td>
</tr>
</tbody>
</table>

15. Financial instruments

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial liabilities measured at amortised cost</td>
<td>9,750</td>
<td>16,600</td>
</tr>
</tbody>
</table>
16. Reconciliation of net deficit to net cash used in charitable activities

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Net expenditure for the reporting year</strong></td>
<td>€210,638</td>
<td>(€22,175)</td>
</tr>
<tr>
<td><strong>Adjustments for:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increase in debtors</td>
<td>(€4,403)</td>
<td>€2,371</td>
</tr>
<tr>
<td>Decrease in creditors</td>
<td>(€1,190)</td>
<td>€7,925</td>
</tr>
<tr>
<td><strong>Net cash used in charitable activities</strong></td>
<td>€205,045</td>
<td>(€11,879)</td>
</tr>
</tbody>
</table>

17. Statement of funds

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds 2021</th>
<th>Restricted funds 2021</th>
<th>Designated funds 2021</th>
<th>Total funds 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(i) Reconciliation of funds:</strong></td>
<td>€138,342</td>
<td>€171,391</td>
<td>€25,000</td>
<td>€334,733</td>
</tr>
<tr>
<td>Funds at 1 January 2021</td>
<td>€166,956</td>
<td>€43,684</td>
<td></td>
<td>€210,640</td>
</tr>
<tr>
<td><strong>Fund balances at 31 December 2021</strong></td>
<td>€305,298</td>
<td>€215,075</td>
<td>€25,000</td>
<td>€545,373</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds 2021</th>
<th>Restricted funds 2021</th>
<th>Designated funds 2021</th>
<th>Total funds 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(ii) Analysis of net assets between funds:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current assets</td>
<td>€326,505</td>
<td>€215,075</td>
<td>€25,000</td>
<td>€566,580</td>
</tr>
<tr>
<td>Liabilities</td>
<td>(€21,207)</td>
<td>-</td>
<td>-</td>
<td>(€21,207)</td>
</tr>
<tr>
<td><strong>Fund balances at 31 December 2021</strong></td>
<td>€305,298</td>
<td>€215,075</td>
<td>€25,000</td>
<td>€545,373</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Balance as at 1 Jan 2021</th>
<th>Income 2021</th>
<th>Expenditure 2021</th>
<th>Balance as at 31 Dec 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unrestricted funds</strong></td>
<td>€138,342</td>
<td>€355,232</td>
<td>€188,276</td>
<td>€305,298</td>
</tr>
<tr>
<td><strong>Restricted funds</strong></td>
<td>€171,391</td>
<td>€357,167</td>
<td>€313,483</td>
<td>€215,075</td>
</tr>
<tr>
<td><strong>Designated funds</strong></td>
<td>€25,000</td>
<td></td>
<td></td>
<td>€25,000</td>
</tr>
<tr>
<td><strong>Fund balances at 31 December 2021</strong></td>
<td>€334,733</td>
<td>€712,399</td>
<td>€501,759</td>
<td>€545,373</td>
</tr>
</tbody>
</table>
18. Contingent liabilities
Grant funding received during the financial year from Irish Aid Civil Society Fund of €320,000 may be repayable if it is determined that it was not spent on agreed purposes within twelve months of the allocation of the funds.

19. 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.

20. Related party transactions

Directors’ transactions
Director’s travel and motor expenses were reimbursed during the current and prior financial years. Please see note 11 for details. There were no other 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 €93,282 (2020: €85,755).

21. Taxation
The company has been granted charitable status by the Revenue Commissioners. Therefore no provision for taxation is necessary.

22. Post balance sheet events
No post balance sheet events occurred that are required to be disclosed under Section 32 of FRS 102.

23. Controlling party
The company is a limited company by guarantee with no share capital, and is controlled by its Directors.

24. Approval of financial statements
The board of directors approved these financial statements for issue on 21 September 2022.
Help us Create Better Futures

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

CREATING BETTER FUTURES

www.brightercommunities.org

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Email info@brightercommunities.org
Telephone 021 4813735

Kenya
PO Box 335, Londiani, Kenya
Email kenya@brightercommunities.org
Telephone +254 723 472 809

Brighter Communities Worldwide is a registered charity in Ireland CHY16505; Charity Regulatory Authority Number CRA 20059583
Brighter Communities Worldwide is a registered NGO in Kenya OP 218/051/2005/0295/3731

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