





Creating better futures

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Front cover: The Menstruation Bracelet is a global symbol for menstruation. These boys made their own at workshops marking Menstrual Hygiene Day, May 2023



Our vision

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

Chairperson's message

On behalf of Brighter Communities Worldwide, I would like to thank all our partners, donors, volunteers, board members and staff for your hard work and support throughout 2023. Together, we are making an impact on the lives of individuals, households and communities in Kenya.

The communities with whom we work continue to face many challenges – with the social and economic impacts of the pandemic years still being experienced. This is compounded by climate change crisis that threatens the livelihoods and resilience of individuals, families and communities on a daily basis. The primary source of income for the majority of householders are cash crops including maize, coffee and tea and households rely on subsistence farming to feed their families.

Changing weather patterns make food security a real issue and also places pressure on essential infrastructure and services including roads, water and electricity supply and the provision of government services. Unpredictable and more extreme weather events, from heavy rains to no rains, cause flooding or drought and the impact for communities already living on the margins with little or no resources to manage these events can be devastating.

The daily lives of these communities are woven around the ecosystems that climate change is destroying and collectively we have incorporated climate change actions across all our programme areas in response to these changes. We will continue to work with communities to strengthen our response to a changing climate through mitigation and adaptation measures.

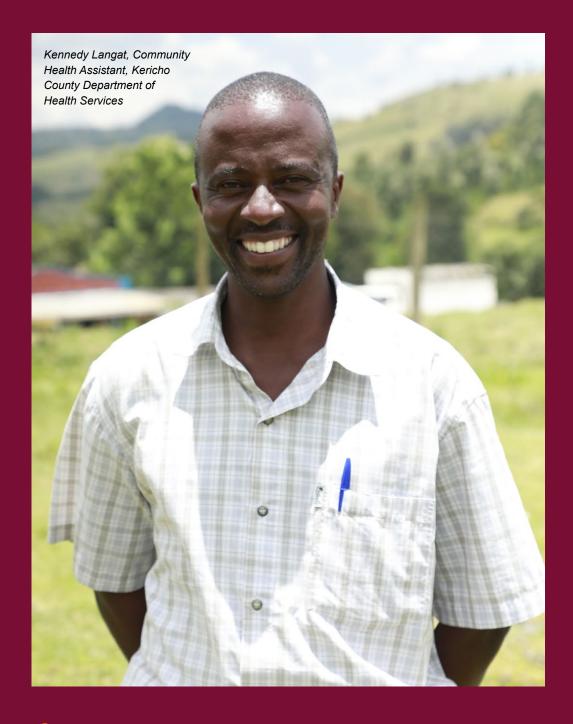


Linden Edgell, Chairperson

I thank the board for their support throughout the year and acknowledge the contribution of the former chairperson Sean O'Sullivan who stepped down during the year. We have focused on the recruitment of 4 new members to join the board and we are delighted to have been joined by Lisa Doherty, Carole Barry Kinsella, Mark Cumming and Tom Gilligan who officially joined the board in January 2024.

I take this opportunity to thank our CEO, Martin Ballantyne, for his hard work and dedication this year and to the passionate and committed staff team in Ireland and in Kenya – your hard work is truly appreciated.

Best regards, **Linden Edgell** Chairperson



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.

CEO's message

2023 was a year of highs and lows. Our celebrations marking 20 years of community development continued into the first half of the year. In May over 600 people gathered at Chepseon Secondary School in celebration. Students, representatives from across all communities we work with, county government, Ministries of Health, Water, Education, Gender, BCW staff, volunteers and representatives from the Irish Embassy joined in the celebration.

The excitement, the joy, the transformation was visible everywhere – through the stories, the photographs, the testimonies, the dancing and singing. People celebrating transformational change, and celebrating all that is possible when we work together, when we share a vision, where there is mutual trust, mutual partnership - the evidence of our impact was everywhere. Pure joy and excitement, pure friendship and togetherness. Truly shining a light on inequality and ensuring no one is left behind.

On the last day of June, one of Kenya's most horrific road traffic accidents happened at Londiani Junction. This is a very busy intersection with roadside vendors, people waiting on transport from buses and motor bikes, hawkers selling roasted maize and fruit to passing motorists. A lorry carrying a shipping container lost control and crashed into junction wiping out several other vehicles, the roadside stalls and people waiting to make their way home.

52 people were killed and many more injured. We worked with the Red Cross in the immediate aftermath of the accident and supported the emergency response in the weeks and months that followed. The dead and injured were taken to Londiani Sub-County hospital because it is the closest facility. The staff fought relentlessly to save lives under harrowing conditions and extremely limited resources.

The accident has highlighted the desperate need to strengthen trauma care services at the hospital. With the completion of a major highway nearby, the hospital has become a busy trauma centre despite lack of resources, training, systems and a dedicated space to asses and treat patients. The Martin Ballantyne, nearest facility with these services is 50km away and every second counts in the first 60 minutes from the time of trauma injury. Strengthening trauma care services will save lives and limit life changing injuries. In October, staff members from Mayo University hospital provided training for the hospital staff in trauma care. We launched a fundraising campaign to build and equip a dedicated trauma care centre at the hospital and in June 2024, significantly 1 year on from

CEO

I would like thank and acknowledge both Sean O Sullivan and Linden Edgell for your time and commitment in chairing the board and to all members of the Board of Directors in Ireland and in Kenya for your hard work and support this year.

the accident, construction has started.

I am very grateful for the passionate, driven members of the staff team in Kenya and in Ireland. I have enjoyed working with you this year and I thank you for your determination, energy and motivation that goes into the work that you do.

Yours sincerely, **Martin Ballantyne** CEO

Our climate change strategy

The communities of Kericho County are experiencing climate change on a daily basis. The primary source of income for the majority of householders is agricultural cash crops including maize, coffee and tea. Households rely on subsistence farming to feed their families, and the uncertainty from changing weather patterns makes food security a real issue.

Changing weather patterns are placing pressure on essential infrastructure and services including roads, water and electricity supply and the provision of government services. Either too much rain including increasingly heavy downpours and flooding through to drought events have outsized impacts for communities living on the margins with little resources to manage major events.

Over the 21 years of working in these communities, Brighter Communities Worldwide has incorporated climate change actions into programme areas – though not always explicitly named them as such given they are so much a part of daily life and therefore integrated into all programmes.

In October, we launched our climate change strategy to draw together current climate actions and set out the next steps as we develop our program of action for 2024 and beyond.

Principles of our climate change strategy

Community led – as authors of their own development, the people with whom we work lead healthier lives and apply increased education and knowledge to creating sustainable livelihoods and stronger communities.

Climate mitigation – we will work with communities to reduce the human impacts that exacerbate the impacts of climate change. This includes through education and awareness, providing alternative options (eg sources of fuel for cooking) and empowering local action

Climate adaptation – helping households and communities to be more resilient to a changing climate (e.g. diversified sources of food), developing skills for alternative sources of income; creating healthier household compounds and strengthening community water supplies

Advocacy and awareness – partnering with the Ministries of Health, Education and Water to strengthen local infrastructure and service delivery; supporting communities to identify priority needs and source resources and expertise; educating and empowering young people through the HECA schools program.



During 2023, 13,207 trees were planted by Brighter Communities Worldwide across our programmes on Lifeskills, Sexual Reproductive Health and Rights, Healthy Schools, Community Health Volunteers, Business trainings and with oversea volunteers on Harambee project.



Who we are

Founded in 2002, Brighter Communities Worldwide deliver programmes focusing on Health, Education and Economic Empowerment in Kericho County, Kenya.

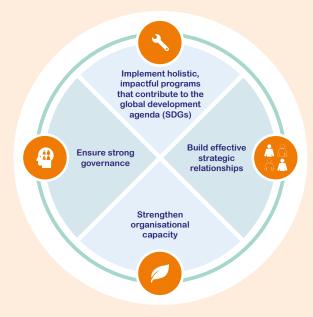
As two individual organisations, Brighter Communities Worldwide in Ireland and in Kenya work in partnership and are aligned in our vision, mission, values and strategic plan.

Our current 5 year strategic plan ran from 2019 to 2023 and is extended to the end of 2024 to allow for delays due to our response to the global pandemic. In 2024 we will undertake the process of evaluation and developing a new 5 year strategic plan to run from 2025.

Our strategic direction

We strive to create sustainable development, help end poverty, fight inequality and reduce the impacts of climate change.

We are committed to contributing to the achievement of the Sustainable Development Goals (SDGs) and we intend to keep the two key principles of the SDGs at the foundation of our strategic plan – 'leave no one behind' and universality. We will respond to current and emerging needs in the communities we work with as well as being an effective partner. We will leave no one behind.



The four main goals of our current strategic plan

The Global Goals for Sustainable Development





























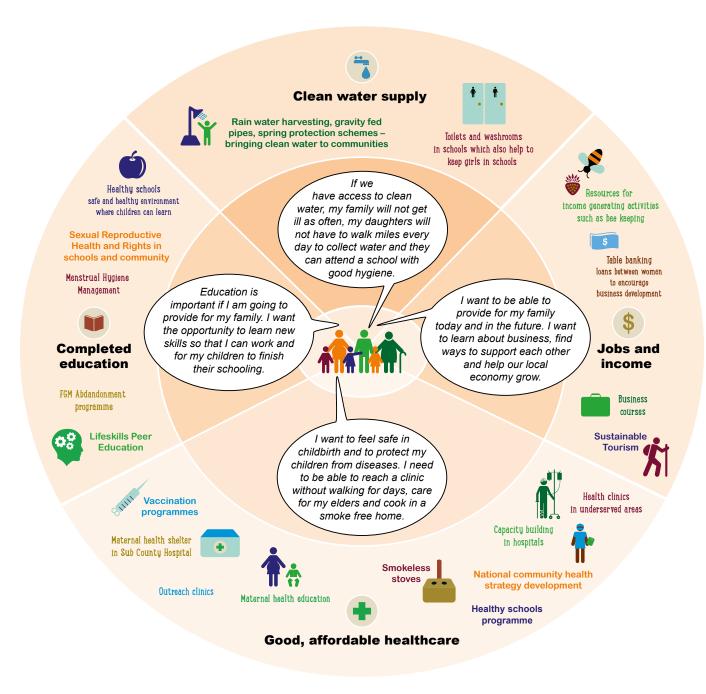








Our Unique Approach



We work with integrity, passion and togetherness:



As advocates for people who don't have a voice.



In partnerships 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.

Looking forward

Our current strategic plan will come to an end in 2024 and the process of creating a new plan, to launch in 2025, will begin. This process will include a review of the current strategic plan looking at achievements and challenges; consultation with all key stakeholders through a combination of online and face-to-face interviews to ensure that the strategy is inclusive, participatory and collaborative; a field visit to Kenya and workshops with staff and board members in Kenya and Ireland.

Meanwhile, here are some of the plans for 2024 under each of our current Strategic Plan goals:



Goal 1

Implement impactful programmes

- Sensitise the community on the Triple
 Threat to adolescents which refers to
 the combination of a rise in teenage
 pregnancies, new HIV infections and gender
 based violence.
- Support teenage mothers through programmes already in place e.g. Lifeskills, Sexual Reproductive Health and Rights, Business training and Income generating activities.
- Plan and recruit for two Harambee volunteer projects to Kenya including engaging with a new partner: University of Galway School of Nursing and Midwifery.



Goal 2

Build effective strategic relationships

- Hold 2-day in person partnership seminars across the sub-counties we work with to evaluate the work implemented with the communities and looking ahead to agree priorities, needs and opportunities for the following year.
- To extend network of active supporters based in Ireland, start 2024 with a town hall to share plans for events during the year and identify supporters who would like to support specific events and activities.



Goal 3

Strengthen organisational capacity

- Strengthen the capacity of the staff and board in Kenya in resource mobilisation within Kenya.
- Complete Tourism Campsite renovations in 2024 to welcome new visitors and explore opportunities as a source of income going forward.
- Renew efforts to recruit for new roles in Ireland early in 2024, taking on board feedback and lessons learned from 2023 recruitment efforts which were met with challenges.



Goal 4

Ensure strong governance

- Complete capacity development plans for the Kenyan board to strengthen their role.
- Complete Comhlámh Code of Good Practice review of revised code due to launch early 2024.
- Ensure compliance with the Governance Code and apply for Triple Lock status with Charities Institute Ireland.

Partnership Seminar, Kipkelion West, May 2023



Financial summary 2023

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

€767,182



Irish Aid	€320,000				
Donations and legacies	€157,328				
Fundraising	€204,814				
Other grants	€85,040				

Expenditure

Development Programmes	€650,845
Health, Water and Sanitation	€308,831
Education	€253,197
Economic Empowerment	€57,472
Development Education	€31,345
Raising funds	€27,994
Total	€678,839

2023 Programme expenditure

Total

























Stronger, healthier families create stronger communities

Thriving communities are sustained by strong, healthy households. In creating a safe, healthy home environment, access to clean water; nutrition & food supply; good sanitation; rubbish disposal; smoke free cooking; space & ventilation; mother & child healthcare; and a means to generate an income, are key aspects of a Healthy Homestead. Brighter Communities Worldwide promotes the health and strength of the people we work with by ensuring access to health information and the opportunity to create a healthy homestead. In partnership with healthcare workers, volunteers, community groups and the Ministry of Health, our work contributes to a Community Health Strategy that aims to deliver to the needs of the people.

Community Units (CUs) are the foundation of the Community Health Strategy, which is an integral part of the Ministry of Health in Kenya. During 2023, **6 CUs** were completed in Kipkelion West, Sigowet Soin, Ainamoi and Belgut Sub-Counties. The process of forming CUs begins with sensitisation meetings, where communities learn about the Community Health Strategy, its operations, and the unit's role within the strategy.

Each CU has approximately **5,000 people** and has a Community Health Committee (CHC) who manage Community Health Volunteers (CHVs) and Community Health Assistants (CHAs). The CHAs act as a link between the CU and the health facility. In 2023, **145 (71M, 74F) CHVs** and **65 (28M, 37F)** CHAs were trained.

Kaylet
Dispensary
vaccination
fridge and
HPV vaccine,
June 2023





Newly built Smokeless Stove with stove installer, householder and neighbours, October 2023

Each unit is served by 10 CHVs who are trained and equipped to deliver basic health services in their communities. They collect data that is analysed monthly and activities are created and prioritised based on the findings.

Training for the Community Health Volunteers includes:

Remote Emergency Care – a course focusing on immediate and urgent care in remote settings which includes first response, stabilisation and transfer of patients to the nearest health facility. During 2023, 8 Remote Emergency Care courses were held with 230 (121M, 109F) participants.

Maternal Health Course – training on maternal, newborn and child health to support CHVs to recognise the warning signs of complications in expectant women, the importance of Ante Natal Care, Post Natal Care and how to refer women to a health facility. In 2023 5 Maternal Health Courses were completed by 68 (31M, 37F) CHVs.

Smokeless Stove installations – smokeless cooking stoves are made using locally made bricks and a tin chimney which extracts the smoke from the home. CHV's are trained as installers and in 2023, one 4-day Smokeless Stove Installers Workshop was completed with 32 (14M, 18F) participants. Surveys are undertaken before the stove is installed and then 6 months later to measure the impact. This year a total of 1,190 stoves were installed in households, benefitting 6,284 (1,870M, 1,989F, 1,223B, 1,192G) community members.

Strengthening the Health Care System involves:

The training and support of health care workers is vital to reaching a sustainable capacity for health clinics and hospitals and their ability to deliver health services. During 2023, 10 Continuous Medical Education (CME) activities took place with 631 (229M, 402F) Health Care Workers. CME sessions included topics on Infection Prevention and Control, Obstetric Care, TB, mental health, Diabetes, Physiotherapy, Ebola preparedness, Covid-19

prevention and control, and Family Planning. During the year, **21 Supportive Supervision** visits were carried out with 136 (55M; 81F) Health Care Workers.

A Maternal, New-born and Child Health (MNCH) programme which includes sexual and reproductive health, maternal new-born and child health care, adolescent health, family planning and communicable diseases that contribute to maternal, neonatal and child mortality. It operates on three levels - community health education, Community Health Volunteers (CHVs) and professional development improving skills in obstetric and neonatal care. Outreach clinics, held across the county each month, continued enabling 17,517 (1340M, 3856F, 2532B, 9789G) beneficiaries to avail of services including immunisation, maternal health, health clinics.

The Ante-Natal Care (ANC) Tracker is an integral part of MNCH. It supports expectant women to complete the recommended number of 4 ANC visits in advance of delivery. CHVs are trained in data collection tools to track a woman from the time she becomes pregnant, accompanying her to her first ANC visit and supporting her up to the birth of the child and beyond. During 2023, 4 Local Leaders

Workshops on ANC were completed with 40 (23M, 17F) participants; 4 ANC Tracking Trainings for 98 (32M, 66F) Community Health Assistants; 4 trainings for 53 (22M, 31F) Community Health Volunteers. 25 Quarterly Supervision visits to support ANC tracker were completed for 360 (147M; 213F) participants.

Essential Obstetric and Neonatal Care (EONC) workshops support and maintain obstetric skills and knowledge for health care workers. As a form of mentorship, EONC workshops are onsite, facility-based learning and developmental partnership between a person with greater experience and the person who wants to learn. In areas where we implemented a tracking system to enable women attend their antenatal check-ups, 284 monitoring events were completed enabling 113 expectant women to attain their 4th Antenatal Care Visit. During 2023, 4 5-day EONC workshops were completed for 38 (18M, 20F) healthcare workers from 19 health facilities. EONC follow-ups were delivered in 15 health facilities through one day development workshops for 100 (39M; 61F) participants. During these workshops, staff skill levels are assessed at the facility level and the staff are supported in areas where capacity is need.

Essential Obstetrics Neonatal Care Mentorship, Kericho County Hospital, May 2023



Health Programme objectives

- **1.** Community members, particularly women and girls, will have access to a strengthened and more effective and equitable healthcare system
- 2. Increased resilience of community members through improved health and hygiene knowledge and practices.

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

2021 target	2021 achievement	2022 target	2022 achievement	2023 target	2023 achievement
Form 8 new unitsStrengthen 56 existing units	8 new units set up56 existing units strengthened	• Form 8 new units	8 new units set upSupporting 64 existing units	Form 8 new unitsStrengthen 71 Community Units	8 new units set upSupporting 71 existing units

The process of forming Community Units begins with sensitisation meetings, where communities learn about the Community Health Strategy, its operations, and the unit's role within the strategy. During the year, **24 community mobilisation** events were held with **701 (409M, 292F) participants**.

Performance indicator: Vaccine rollout support

2021 achievement	2022 target	2022 achievement	2023 target	2023 achievement
 Construction of a vaccine centre in Londiani Sub County Hospital to facilitate the distribution of the Covid-19 vaccine. 5 health facilities were supplied with vaccine refrigerators and vaccine carriers were delivered to 20 Covid-19 Vaccine Outreach sites across the County 	 Supply of vaccine refrigerators to 10 facilities, and vaccine carriers to 25 facilities Sensitisation of communities on Covid-19 vaccine 	Vaccine refrigerators supplied to 10 facilities, and vaccine carriers supplied to 25 facilities	Supply of vaccine refrigerators to 18 facilities, and vaccine carriers to 16 facilities	Supply of Vaccine refrigerators to 18 facilities, and vaccine carriers to 16 facilities

A total of 66,972 catchment population for facilities supported with Fridges/ Banners and 32,504 for facilities supported with vaccine carrier

Performance indicator: Number of homesteads with a smokeless stove installed

2021 target	2021 achievement	2022 target	2022 achievement	2023 target	2023 achievement
• Increase by 1,200	 1,200 smokeless stoves installed 	• Increase by 1,200	 1,406 smokeless stoves installed 	• Increase by 1,200	 1,219 smokeless stoves installed

Smokeless stoves improve respiratory health for household members, especially women and children who are most affected. The stoves burn more efficiently which means less wood needs to be collected, allowing girls and women more time for education.

Stories of IMPACT

Before receiving the stove in November 2022, Hellen said she experienced problems with her vision and could not see or read very well. She said her kitchen was constantly dirty due to the high amount of smoke produced by her traditional stove. Hellen told us that her kitchen was a dangerous area for her children to be in as the hot stove was a safety hazard and the air quality of the kitchen was unsafe.

The installation of smokeless stoves is a key element in creating a healthy homestead across the communities we work with.





"I am happy that there is no smoke at all, my kitchen is clean while cooking and my children are safe using the smokeless stove, and it cooks faster compared to the previous stove".

Hellen Sigilai, mother and community member from Sugutek, Kedowa Kimugul ward



"Appreciation goes to Brighter Communities Worldwide for supporting Maternal Heath Training, because it's vital for Community Health Promoters when giving out health talks, monitoring mothers within the child bearing age and promoting health seeking behaviour by the general population."

Emily Cherono, nurse at Kapcheptoror Dispensary

As a nurse at Kapcheptoror Dispensary, Emily Cherono trained a group of Community Health Volunteers (CHVs) in a module on Maternal, New-Born and Child Health. The participants leaned about identifying potential issues during pregnancy, recognising signs of maternal health problems, understanding prenatal and postnatal danger signs and the importance of referring people to health facilities.

Before the training, there was a low uptake of maternal health services at her clinic. Emily says the training has enabled CHVs to encourage expectant mothers to come for Antenatal care visits, deliver in the hospital and bring their children for immunisation. The efforts of CHVs help to strengthen healthcare systems to meet the needs of the population, promoting an environment where everyone can thrive.









Providing access to safe water

Performance indicator: Number of water tanks installed in schools

2021 target	2021 achievement	2022 target	2022 achievement	2023 target	2023 achievement
• 8 x 32,000 litre tanks	 8 water tanks constructed in 8 schools impacting 2,856 students and 120 teachers 	• 8 x 32,000 litre tanks	 9 water tanks constructed in 8 schools impacting 3,618 students 127 teachers. 	• 8 x 32,000 litre tanks	 8 water tanks constructed in 8 schools impacting 2,099 students and 104 teachers.

Tanks to harvest rain water address water scarcity issues, enhance sanitation and promote a healthier learning environment in schools.

Our WASH – Water, Sanitation, and Hygiene – programme strives to ensure the communities we work with have access to safe water for drinking and washing. The programme aims to improve sanitation infrastructure with updated home and school pit latrines and hand-washing facilities.

Over half of the households in these communities lack access to safe water. Contaminated water and poor sanitation can result in the transmission of diseases such as cholera, polio, and typhoid. Without proper handwashing facilities in schools, disease is spread rapidly. Children are likely to miss out on classes when disease and sickness are prevalent, thus interfering with their access to quality education.

In 2023, Brighter Communities Worldwide supported several infrastructure projects, with costs shared 50/50 between the community and the organisation. Completed projects

include constructing 4 boy's latrine blocks, with 8 cubicles, and 4 girl's latrine and washroom structures for 8 schools. These structures included a gutter and tank system designed to harvest and store rainwater for handwashing. These 8 water tanks impacted 2,099 (1,197B, 902G) students and 104 (48M, 56F) teachers.

Global Handwashing Day was celebrated in October with the theme "Clean Hands Are Within Reach" to encourage handwashing with water and soap. The events reached 11,270 students and 348 teachers and included activities emphasizing the importance of handwashing and sanitization.

Access to safe, drinkable water is essential for health, education, and economic stability. In our commitment to reaching the Sustainable Development Goals, our WASH program contributes to the objectives of achieving good health and clean water for all.

Story of IMPACT

Alfred Rono is from Jagoror village in Kipkelion East and is known for advocating for members of his community. He was concerned about his community's access to clean and safe drinking water because the water spring used by the Jagoror community was not protected and was being used by both animals and humans. The contaminated water was not safe for for human consumption by nearby households and schools.

When there is no supply of clean water within the village, women and girls have to walk long distances to collect water for their households. This means girls miss out in school, preventing them from achieving their right to education.

Alfred mobilised community members who agreed to contribute towards the protection of the spring and invest in clean, safe water for the community. By investing in measures to protect the spring, Jagoror Village has made clean water available and eliminated the threat of waterborne diseases such as typhoid, cholera and diarrhoea, which pose serious

health risks to humans. In partnership
with Brighter Communities
Worldwide, the community has
established a safe, sustainable
supply of clean water to be
looked after and accessed by
future generations.



Alfred Rono, community member

"We are grateful to Brighter Communities Worldwide for supporting our community. We can now access clean safe water".

Alfred Rono, community member Jagoror village

Lamaiyat Community Water Project, September 2023 Inset: Schools demonstration of a tippy tappy on Global Handwashing Day, October 2023













Knowledge is power

Operating within schools and the community, our Education Programme aims to equip community members of all ages with the knowledge, strength and confidence that will support a healthy and fulfilling life.

Schools education

Our Healthy Schools Programme provides a safe and healthy space in which children can learn. The programme brings together students, teachers, school management, the Ministry of Education and the Ministry of Health. There are 372 primary and secondary schools involved in the programme.

Teacher training, classroom studies and the direct involvement of children come together to create healthy schools clubs that identify risks and create strategies to address them. In 2023, 1,812 (568B, 650G) took part in girls and boys workshops across **60 new schools**.

26 schools were awarded with HECA flag which mark 3 levels of improvements (Bronze, Silver, Gold) in providing a healthy learning environment. 60 schools participated in Action Days reaching a population of 24,821 (12,082B, 11853G, 451M, 435F) students and teachers. For Golabal Handwashing Day, 7 Healthy Schools with a total population of 2,837 (1,281B, 1,556G) students and 125 (59M, 66F) teachers participated in the events.

Community education

Brighter Communities Worldwide deliver Lifeskills Courses in which 11 modules covering Communications & Values; Relationships; Stages of Development; Sexuality; HIV & AIDS; Nutrition; Family Planning; Maternal & New-born Health; Mental Health; Drugs &



Workshop on Sexual Reproductive Health and Rights, Lekwenyi Community Unit, February 2023

Addiction and Safeguarding are carried out for community groups. Participants explore the values of relationships, communications and sexuality within a safe setting. Courses run over 5 days and contribute to the strengthening of trust between community members, and often lead to the formation of groups who address key community issues.

In 2023, **40 Lifeskills** trainings were delivered reaching 1,390 (362M, 1,028F) community members. The courses are facilitated by volunteers from the community trained by Brighter Communities Worldwide. During 2023, 2 Maternal Health and Lifeskills facilitators workshops were completed by **68 (31M, 37F) CHVs**.

Sexual, Reproductive Health and Rights (SRHR) is a programme that has developed out of our menstrual health programme in schools and in the community. SRHR is a



topic that is difficult for the community to talk about and to access information on to inform themselves. To overcome this, local volunteers train as ambassadors who facilitate workshops. In 2023, 34 (12M, 22F) volunteers were trained as Sexual Reproductive Health and Rights Ambassadors across 2 communities. These Ambassadors reached 249 (26B, 223G) youths and 898 (92M; 806F) adults with information on SRHR. These workshops reach men, women, boys and girls in the community, providing facts, raising awareness and supporting girls and women with menstrual health. During 2023, 15 workshops were held on SRHR for 461 (169M, 292F) community members.

We train teachers to deliver the programmes in schools. During the year, **106 (64M, 42F) teachers** were trained on SRHR skills while **20 schools** with a total population of 7,280 (3,671B, 3,609G) students participated in the SRHR programme. Further, 1,022 (502B, 520G) students were enabled to form SRHR clubs and recieve leaning materials.

Brighter Communities Worldwide provide 'starter' reusable sanitary kits for vulnerable girls and women. These kits contain underwear, soap, liners, information pamphlets and cotton reusable pads. A total of **4,680 girls** and **940 women** were provided with these sustainable 'starter' kits throughout 2023. During the workshops participants are shown how to make additional reusable pads from locally available materials e.g. cotton t-shirts.

Our Female Genital Mutilation (FGM)

Abandonment programme encourages communities to Say No to FGM and replace the practice with a safer, culturally appropriate alternative. During 2023, 38 public one-day meetings were held across the county with 896 (396M, 500F) participants, increasing awareness on this issue. The programme engages the whole community, providing information and raising awareness of the dangers of FGM. 6 Alternative Rite of Passage Facilitator meetings were held to discuss progress, identify hotspots and plan ARP Girls courses with 241 (86M, 154F) Facilitators participating. This year, Alternative Rite of Passage (ARP) facilitators continued to sensitise communities on FGM across the county, reaching 15,765 (4,834M, 6,686F, 1,645B, 2,600G) people in 194 Days. Further,

81 Alternative Rite of Passage (ARP) courses

were delivered to 4,046 girls across the

260F) powerbrokers and local leaders.

county. The courses attracted 522 (262M,

Tree planting for climate action, September 2023

Education Programme objectives

- 1. Increased number of boys and girls attending school in a healthy and safe environment.
- 2. Girls and boys have increased access to education on sexual reproductive health and rights (SRHR).
- **3.** Communities will be proactive in addressing inequality and have zero tolerance to violence particularly against women and girls.

Performance indicator: Number of girls attending Alternative Rite of Passage Trainings

2021 target	2021 achievement	2022 target	2022 achievement	2023 target	2023 achievement
• 1,200 girls	 No trainings took place due to Covid-19 restrictions 	• 4,500 girls	 94 Alternative Rites of Passage courses took place in 2022 with 4,864 girls graduating 	• 2,340 girls	 46 Alternative Rites of Passage courses took place in 2023 with 2,468 girls graduating

⁴⁶ courses completed with the help of trained facilitators.

Performance indicator: Number of menstrual health ambassadors trained

2021 target	2021 achievement	2022 target	2022 achievement	2023 target	2023 achievement	
• 200	• 201	• 225	• 316	• 150	• 153	
10 workshops implemented						

Performance indicator: Number and percentage of SRHR Workshop participants with improved knowledge of SRHR

2021 target 2021 achievem	ent 2022 target	2022 achievement	2023 target	2023 achievement
• 0 • 94% of participants o which 78% ar women		 79% of participants of which 58% are women 	 More than 75% participants of which at least 50% are women 	 79% of participants of which 58% are women

 $269\ (79\%)$ participants with improved knowledge of SRHR of which $58\%\ (157)$ are women

Performance indicator: Number of sustainable reusable sanitary kits distributed to girls and women

2021 target	2021 achievement	2022 target	2022 achievement	2023 target	2023 achievement
 1,000 women and 2,000 girls 	• 1,000 women and 2,690 girls	• 1,000 women and 2,000 girls	• 1,622 women and 5,302 girls	• 1,000 women and 1,000 girls	 1,198 women and 2,194 girls

Distribution of reusable sustainable sanitary kits continues to be an essential part of our SRHR programme.

Performance indicator: Percentage of girls and women sensitised who make their own sanitary kits

2021 target	2021 achievement	2022 target	2022 achievement	2023 target	2023 achievement
• 25%	 57% of girls and 37% of women are making their own sanitary kits 	• 25%	 60% of girls and 51% of women are making their own sanitary kits 	• 25%	 61% of girls and 37% of women are making their own sanitary kits

More than 50% (865/1424) of girls trained made their own sanitary kits

Story of IMPACT

Nancy Njeri, a young girl from Tendeno-Tumaini, participated in Brighter
Communities Worldwide Alternative Rite
of Passage (ARP) course in her school. The
ARP course is a five day training as part of
our Female Genital Mutilation Abandonment
Programme which engages the entire
community, providing information and
raising awareness of the dangers of FGM.
During her time at the course, Nancy learned
about her communities traditional rites of
passage and cultural wisdom.

The Alternative Rite of Passage course provides girls like Nancy with a safe space to learn about their bodies and their rights with the help of local healthcare workers and volunteers. Topics include menstrual health management, healthy relationships, self-esteem, healthy homestead, cultural traditions, morals and ethics, FGM, climate change, maternal health.

When asked about the course, Nancy said:

"I was happy learning many things trained by Jane Nganga, school teacher and supported by Brighter Communities with food, certificates and t-shirts with training books."



"I come from Tendeno village and join many girls for No More FGM/C course which was done for five days at Tumaini primary school. I will like this course to be done again and again."

Nancy Njeri – participant in Alternative Rite of Passage course

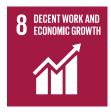


Participants of an Alternative Rite of Passage course publicly declare their commitment to saying No to FGM in Bureti Sub-county, December 2022









Objective

Improved standard of living across households.

Performance indicator: Number of business training courses held

2021 target	2021 achievement	2022 target	2022 achievement	2023 target	2023 achievement
• 15	 21 workshops with 303 participants 	• 20	• 22 course with 342 participants	• 20	 26 courses with 382 participants

124 Communities represented, prior to implementation stakeholder meetings were held across the 6 sub-counties involving 73 (43M, 30F) participants

The aim of the Economic Empowerment Programme is to support projects that will raise the incomes, and subsequently, the standard of living of people in the communities we work with. The programme provides skills, information, and resources for setting up income generating projects.

There are several elements to the programme:

Business Training Courses are provided where participants learn about bookkeeping, budgeting, marketing and writing a business plan. In 2023, business courses were completed for 31 groups with 452 (140M, 312F) people participating.

Income Generating resources and support are provided following the business training. Groups are encouraged to plan income generating projects and apply to Brighter Communities Worldwide for the resources they need. During 2023, Brighter Communities Worldwide supported 23 community groups with 336 (100M, 236F) members to start income generation projects including poultry farming, tree nurseries, equipment hire, chicken rearing, coffee planting, goat rearing, sheep rearing, coffee nursery, firewood for brick making and bee keeping. Providing groups with resources and training has a bigger impact than providing them to an individual alone.

Business and Income Generating project follow-up meetings were held for participants to share learnings, discuss challenges, check progress and assess changes to participants standard of living. During 2023, 23 business follow-up meetings were run for 328 (93M, 235F) beneficiaries.

Business Network meetings are held to bring together groups with similar income generating activities. Meetings with 328 (99M, 229F) participants from 23 groups were completed in 2023. The meetings explored participants progress, challenges, solutions, learnings, marketing and future plans.

The **sustainable tourism** project is based in Ndubusat where we have been working with the local community to develop an eco-friendly campsite and a series of trekking routes. The project will provide employment and financial benefit to the local communities through the provision of goods and services to visitors and trekkers. This will raise the standard of living, encourage gender and social equality and promote biodiversity and conservation. It will also improve the health of the communities as families are supported to improve their homesteads, developing ventilated pit latrines, smokeless stoves, kitchen gardens and planting indigenous trees.

Story of **IMPACT**

Victor Kiplangat, a 21 year old community member from Kaplemur Tingatela, Kipkelion East, is a member of a poultry business comprised of peoples living with disabilities. The group, Kaplemur PWD Group, submitted their business proposal to Brighter Communities Worldwide and once approved took part in a Business Skills Training. In their training, the group learned about the value of bookkeeping, managing competition, and how to invest in themselves and their business. Once the training is completed, groups like Kaplemur PWD will receive their income generating support materials through Brighter Communities Worldwide. Victor acknowledges Brighter Communities Worldwide as an organisation that works to reach all communities and does not discriminate based on disability.

Income generating activities like the ones taking place in Victors group are an opportunity for households to develop a sustainable income, supporting themselves with food, health and education. By enabling communities and individuals to use their skills, Brighter Communities Worldwide puts economic power and resources to create positive change into their hands.



"As a person with disability, poultry is the best I can do, which can help me grow in business and give me a reason to be part of Community and show other that disability is not inability, I cannot beg for food."

Victor Kiplangat, community member from Kaplemur Tingatela



Members of '16 riders youth group' on completion of 3 day business training, June 2023

Volunteers and supporters

Kenya 20 year celebration – there was great excitement in Nairobi at the end of May when the Ambassador Fionnuala Quinlan and the Irish Embassy in Kenya team hosted an event for Brighter Communities Worldwide to mark our 20 year anniversary. It was an unforgettable gathering of friends and supporters and one of the highlights was the arrival of the Marafiki womens group from Londiani. These women were the first group to train in Lifeskills and have worked closely with Brighter Communities Worldwide ever since. It was an honour and privilege to welcome them.



In **Kenya** thousands of volunteers helped to facilitate workshops across the county advocating for sexual reproductive health and rights, healthy schools, FGM Abandonment, Remote Emergency Care, Lifeskills and smokeless stoves. Volunteers are held in high esteem and the value of their contribution in the community cannot be underestimated. When the road traffic accident sent shock waves through the community in July, volunteers were at the ready to help in any way they could.

In **Ireland** and around the world, volunteers helped organise and supported fundraising activities and events like the Kenya Ball, the BIG Walk and craft sales, provided administrative support at our office in Cobh and offered professional skills such as HR and marketing. We spent 2 days at the Ballymaloe May Fair showcasing the Health Homestead and building a Smokeless Stove with the help of a team of volunteers raising awareness and promoting the organisation.

Harambee is the
Swahili word meaning
'working together' and it
is the name we give to
our overseas volunteer
programme. In October,
16 volunteers became the
first team to travel to Kenya
after the pandemic. They spent

2 weeks working with the community sharing a mixture of professional and life skills and focusing on programmes including Lifeskills, Stoves installations, Remote Emergency Care, Business training and Trauma Care. They were welcomed with open arms and it was a an emotional time to be in a position to open up Harambee projects again.

Huge thanks to all the

volunteers who

supported the work

of the organisation

throughout

2023

Volunteer Aidan Ennis, his wife Emily and son Alex took on a mammoth **BIG Walk** with an expedition that required their combined powers of fitness, resilience, logistics and determination! Aidan walked the entire **1,400km coastal path around Wales**, climbed all 15 of the Welsh 3,000ft mountains in Snowdonia and finished it off by walking the **285km Offa's Dyke Path** along the land border with England over 36 days covering 1,935km with Emily and Alex as support crew. Emily was a member of the very first Harambee team in 2002.



Aidan Ennis at Trefor Pier on the Lyn Penninsula during his BIG Walk of the entire 1,400km coastal path around Wales, June 2023

Between March and August, Denise Kelleher, a student of International Development from University College Cork, volunteered on placement during her third year degree course, spending time in Ireland and Kenya learning and providing valuable support.

Global citizenship

Brighter Communities Worldwide is passionate about global citizenship and the role that we can play as an NGO to facilitate and encourage people to engage with global issues and question their role and responsibility as global citizens.

With the return of the Harambee programme, we were able to include topics as part of the pre-departure training that encourage volunteers to explore and question inequalities in the world we live in. We do this in different ways, for example, through examination of stereotypes as part of introducing the Dochas Guide to Ethical Communications and exploration of the Global Goals (SDGs) in relation to the programmes they would be working with.

Throughout the year we also supported various global days of activism, raising awareness of specific issues that are not always spoken about and encouraging advocacy on behalf of the people we work with whose voices are not always heard. We did this in various ways using our social media channels, eshots to our support base and arranging in person

and virtual meetings for days such as International Womens Day in March.

In Kenya we marked several global days with events across the county including International Womens Day, Menstrual Hygiene Day in May, World Water Day, Global Handwashing Day in October and the UN 16 Days of Activism against gender based violence during November and December.



International Women's Day 2023 #Embrace Equity to create a more inclusive and gender equal world, equal opportunities alone are not enough to ensure all members of the community are included

Harambee volunteer team break from business training cours to try out hurling, October 2023



World Water Day, March 22nd 2023 asked people to "Be the change you want to see in the world" and the focus was on accelerating change to solve the water and sanitation crisis. Koru Primary School New Toilets, July 2023

Partnerships

Partnerships are the foundation of Brighter Communities Worldwide's approach to community development. Since 2002, we have been building partnerships with local community groups, government Ministries and stakeholders in Kenya, Ireland and around the world. We believe that partnerships are fundamental to strong, local ownership of all our programmes and will lead communities to long-term sustainability.

We build our partnerships around a number of core principles including: a *shared vision* of development, *participation*, *mutual accountability*, *trust* and a mutual *commitment to long-term change*. These are set out in our Partnership Policy available online: tinyurl.com/BCWPartnerships

Partnership seminars

We hold partnerships seminars annually to bring our local partners together for an opportunity to evaluate, feedback and share learnings on the programmes we have been involved in. The participants are representative of the communities and stakeholders we work with including the Government ministries we partner with. In advance of the seminars, they are given questionnaires to fill out with the people they represent along with the task of agreeing priorities, needs and opportunities for their group which they bring with them to the seminar.

Partnerships seminars are held for each sub-county and in 2023 the partners were drawn from Kipkelion West; Kipkelion East; Ainamoi; Sigowet Soin; Belgut and Bureti. They take place over 2 days and include: organisational updates and reflection on 2022; sharing their most significant change; partnerships evaluation; external environment changes in 2023; review of standard of living criteria; planning the future together and climate change.

West of Ireland Kenyan Partnership

Brighter Communities Worldwide facilitate a partnership between Mayo University Hospital (MUH) in Castlebar, Londiani Sub-County Hospital (LSCH), University of Galway and Kenyatta University Nairobi. The partnership enables shared learning between healthcare workers in western Kenya and western Ireland, with the aim of improving health outcomes for all.

During 2023 the renovation and equipping of a Newborn Care Unit in LSCH was completed and will contribute to better outcomes for newborns and mothers to be treated on site instead of being referred. Training for 6 Health Care Workers from LSCH on Emergency Triage Assessment & Treatment plus Admission Care of the Severely ill child and Newborn took place.

Several Continuous Medical Education (CME) sessions took place throughout the year using zoom and in person. In October, 5 members of MUH staff volunteered in Kenya sharing their skills in radiography, pharmacy, nurse tutoring, remote emergency care, trauma care and triage. This was of huge support to the staff of LSCH following the Londiani road traffic accident in June.

Trauma Care training for hospital staff with Dr. Bridget Hughes from Mayo University Hospital, October 2023







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 on the delivery of our health, education and economic empowerment programmes. During 2023, the partnership implemented many of our programmes through generous funding from various organisations. We are very grateful to Michael Deriaz, Chairman of Friends of Kipkelion, their board and their donors for their continued friendship and support.



Global Giving is a non-profit foundation that connects other non-profits, 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 2023, we took part in several match funding campaigns the biggest of them being Giving Tuesday in November.

Medical Expo and Conference Kericho County held by Ministry of Health with a theme of Universal Health Care, October 2023

Thank you all our donors and partners who have supported the communities we work with during 2023 including:

Links with companies

- Aspira
- Janssen Pharmaceutical Sciences
- Limerick City and County Council Staff Humanitarian and Benevolent Committee
- · Moneenatieve Windfarm Ltd.

Funding partners

- Benevity Giving Founation
- Electric Aid
- · For Her Dignity, Canada
- Friends of Kipkelion
- GlobalGiving Foundation
- Irish Aid
- Irish Global Health Network Esther Ireland
- Self Help Africa
- Soroptimist International Cork
- Soroptimist International Bangor
- Staff of HSE (Cork and Kerry) Association for the Relief of Poverty (SHARP)
- Sunflower Charitable Foundation
- Tralee Lions Club



Small Charity, Big Impact

Emergency response

We launched an emergency response in July following a horrific road traffic accident at Londiani Junction. This is a very busy intersection with roadside vendors, people waiting on transport from buses and motorbikes, hawkers selling roasted maize and fruit to passing motorists. Late on a rainy Friday night, 30 June, a lorry carrying a shipping container lost control and crashed wiping out several other vehicles, the roadside stalls, and people waiting to make their way home. 52 people were killed and many injured. The accident made worldwide headlines and fundraising has continued to support training for staff and first responders and building of a trauma care centre at Londiani Sub-County Hospital in 2024.

Brighter Communities Worldwide were excited and proud to win the Small Charity, Big Impact Award at the Charities Institute Ireland 2023 Charity Excellence Awards. It was our first time entering these awards and the win was a great boost and testimony to supportive role volunteers play in our fundraising activities.

The programmes we deliver are funded through grants received from various bodies including Irish Aid. These funds are tied to specific projects and most do not cover 100% of the costs. We rely on fundraising through events and donations to make up the shortfall and provide funding to respond to additional needs in any programme. During 2023, 27% of our income was generated through fundraising. Thank you to everyone who supported our fundraising efforts during 2023. Every single donation makes such a huge difference. This is just a sample of some of the events:

- We launched the BIG Walk in May which ran through to October and raised €9,184 with participants raising funds for clean water and pledging km's from walks, swims, cycles to collectively gather 10,000km – the distance from Cork to Kenya.
- Giving Tuesday the biggest GlobalGiving match funding campaign of the year, gave us the opportunity to gather as many donations

as we could in a 24-hour time frame online and with great support through sponsored swims, coffee mornings, bake offs, 5km walks.

 We danced til dawn at the Kenya Ball in September welcoming 160 guests and raising €24,174.



The Harambee volunteer team fundraised
 €23,000 as part of their commitment to taking
 part in Harambee in October.

Kenya Ball, September 2023

2023 FUNDRAISING

GENERATED

- Friends and supporters on Achill Island held a music concert in May and for the third year running Mayo volunteers took part in the Westport Sea-2-Summit 30km race involved running, cycling and a climb of Croagh Patrick.
- Crafts from Kenya were a big hit again in 2023 with volunteers selling crafts made in Kenya at various markets around Ireland as well as online we raised almost €20,000.
- Donations from regular donors who are committed to monthly giving raised €25,000 and Revenue's Charitable Donation scheme allows us to claim a refund on tax paid on donations from individuals of €250 or more in a year, in 2023 we received €15,000.

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. Our Value for Money approach is based on four principles – economy, effectiveness, efficiency and equity alongside robust operational and financial management systems and processes, monitoring and evaluations systems.

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

- In Kenya more than 6,000 local trained volunteers are actively engaged in project and programme delivery, they in turn train more volunteers creating a multiplier effect invaluable in reaching communities across the county, building capacity and contributing to sustainability.
- We implement cost-sharing across all programmes. For example – schools contribute up to 50% of the costs of infrastructure development, parents contribute food and accommodation for ARP courses which also strengthens community ownerships adding to sustainability.
- Access to professional support from skills based volunteers, for example – Human Resources for recruitment; medical skills for training Remote Emergency Care and Advanced Life Support.

- Monitoring, evaluation and learning

 we monitor our costs carefully against the outcomes of our programmes and continuously compare and ensure we are spending wisely and getting the best results possible.
- We are clever in our use of resources
 when planning day to day activities for
 example, scheduling vehicle trips to complete
 more than one task with each trip thereby
 making more efficient use of fuel and mileage.
- Money saving technology our use of Kenya's mobile banking systems (MPESA) reduced our transaction costs and saved time through it's efficiency.



Skills sharing with with staff from Londiani Sub-County Hospital and Mayo University hospital, October 2023

Governance

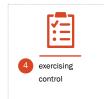
Good governance involves putting in place systems and processes to ensure that every charity achieves its charitable objectives with integrity and is managed in an **effective**, **efficient**, **accountable** and **transparent** way. We comply with the Charities Governance Code which was put in place by the Charities Regulator to ensure that charities follow good governance.

Every year we review the Code to make sure we are meeting each of these six principles:













We record our compliance along with the actions we have taken that year to meet each standard. **We are fully compliant with the Code**.

Our financing

We publish our accounts annually and they comply with the Statement of Recommended Practice (SORP) standard and with the Dochas/Irish Aid guidelines on financial reporting.

Structure

We are governed by a board of directors in Ireland and a Board of Management in Kenya. The role of these boards is to govern the organisation in accordance with our mission, vision and legal obligations.

Staff

We have a small staff team in Ireland and a larger staff team in Kenya who look after day to day operations under the leadership of the Chief Executive Officer. These teams are supported by the time, energy and skills of hundreds of volunteers in Ireland, Kenya and around the world.

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.













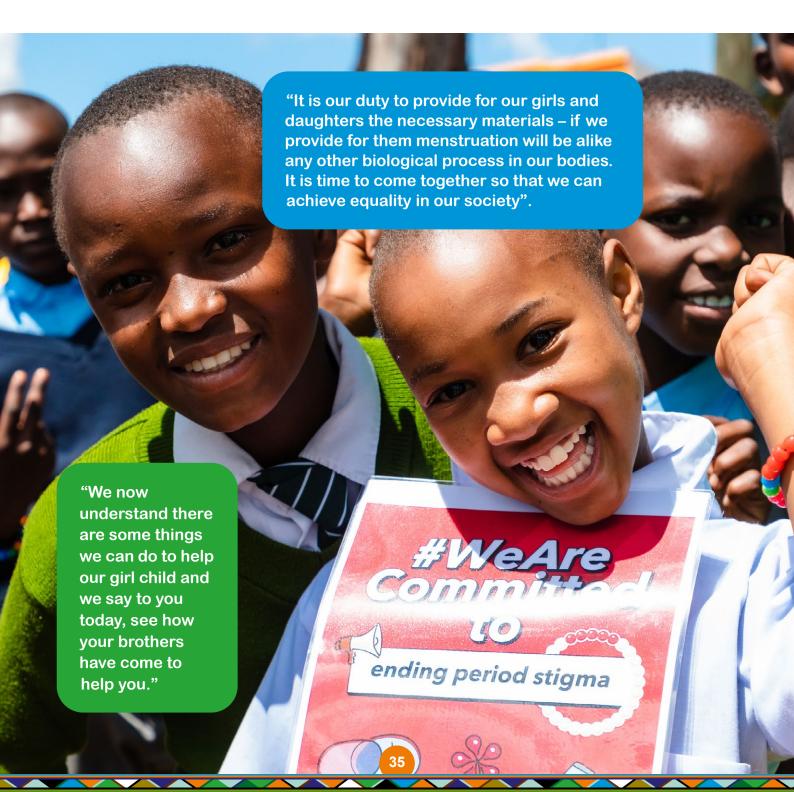
We value and appreciate the solidarity and support we receive as signatories to each of these organisations. We strive to achieve the standards set out because we believe in the importance of working in the best interest of all those involved in the work that we do.

Menstrual Hygiene Day

Menstrual Hygiene Day is a global advocacy platform that brings together non-profits, government agencies, individuals, the private sector and the media to promote good menstrual health and hygiene. It is celebrated annually on 28 May and we have been a partner to this global event since it first began in 2014.



In 2023 **Menstrual Hygiene Day** was marked with a day of workshops, games and speeches for 490 students and teachers at Londiani Township Secondary School under the theme **#WeAreCommitted** to ending period stigma. Girls and boys took part and one stand-out moment on the day were the words spoken by 2 boys who delivered speeches on behalf of their schools at the end of the day having learned and discussed Menstrual Health. They said:



DIRECTORS' REPORT

AND FINANCIAL STATEMENTS

for the financial year ended 31 December 2023



Directors and other information

Board of Directors

- Sean O Sullivan, Chairperson, resigned as Chair 23 August 2023; resigned as Director 31 December 2023
- Linden Edgell, Acting Chairperson 23 August 2023; confirmed as Chairperson 19 December 2023
- Anne Healy, resigned 1 April 2024
- Thomas Bird
- · Mark Cumming, appointed 1 January 2024
- · Lisa Doherty, appointed 1 January 2024
- Tom Gilligan, appointed 1 January 2024
- · Carole Barry-Kinsella, appointed 1 January 2024
- Eileen Moore, resigned 1 April 2024
- Roisin O'Neill
- · Catherine Donohoe

Company Secretary: Linden Edgell, resigned 3 September 2024; Mark Cumming, appointed 3 September 2024

Chief Executive Officer: Martin Ballantyne

Company registered number: 398094

Charities regulatory authority number: 20059583

Charity registered number: CHY 16505

Registered office: Lower Ground Floor,

2 Westborne Place, Cobh, Cork

Independent auditors: Grant Thornton, Penrose One, Penrose Dock, Cork

Bankers: Permanent TSB, Patrick Street, Cork

Solicitors: Charles C. Daly, 2 Westbourne Place,

Cobh, Cork

The Directors present their annual report and the audited financial statements of Brighter Communities Worldwide for the financial year ended 31 December 2023. 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 2019).

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 2023, 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 number: 20059583, and has been granted tax exemption by the Revenue Commissioners in Ireland, with registered charitable taxation number: CHY 16505.

Brighter Communities Worldwide works in partnership with Brighter Communities Worldwide in Kenya. The partnership is governed by a Memorandum of Understanding (last signed in 2021). 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.
- <u>logetherness</u> 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, Brighter Communities Worldwide 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 2023.

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 €650,845 in 2023 (2022: €646,030), equating 96% in 2023 (2022: 95%) of Brighter Communities Worldwide's total expenditure for the year.

Achievements and performance

In 2023, Brighter Communities Worldwide supported many projects under its programme areas of Health, Education and Economic Empowerment. With the end of the Covid-19 pandemic we reviewed our programmes, and leveraged the learnings to strengthen programme delivery. We have continued the innovations developed during the pandemic for example Sexual Reproductive Health and Rights (SRHR) Ambassadors, and the support of income generation resources. Due to the emerging economic and social impacts of the pandemic, we have also evolved some of our programmes to meet identified needs.

During 2023 a total of **179,693** beneficiaries were reached through our programmes. This includes **18,521** men, **28,703** women, **54,487** boys and **73,982** girls.

A selection of some of the key outcomes and results in each development programme area are outlined on the following pages.

Health Programme objectives

- **1.** Community members particularly women and girls will have access to a strengthened and more effective and equitable healthcare system.
- 2. Increased resilience of community members, especially women and girls, through improved health and hygiene knowledge and practices.

Achievements

Performance indicator: Percentage of households accessing safe water across community units

2021 target	2021 achievement	2022 target	2022 achievement	2023 target	2023 achievement
• Increase by 5%	Increase of 8%	• Increase by 5%	 Increase of 	Increase by 5%	Increase of 37%
per year		per year	25.71%	per year	

In 2023, the percentage of households accessing safe water increased from 60% to 82% (from 102,722 to 118,324 households). This can be attributed to an increase in the number of community units, community sensitisation and mobilisation by Community Health Volunteers (CHVs), and the increase in numbers of protected springs across communities.

Performance indicator: Outreach Clinics

2021 target	2021 achievement	2022 target	2022 achievement	2023 target	2023 achievement
• 240	• 288 clinics were supported reaching 15,173 people (4,931M, 10,242F)	• 360	 441 clinics held reaching 26,375 people (9,557M, 16,818F) 	• 360	• 473 Outreach Clinics were supported reaching 17,517 people (3,826M, 13,691F)

Outreach Clinics bring health services closer to communities which enables all community members receive the care they need. At the start of 2023, the focus of mass-vaccination shifted from Covid-19 to Human Papilloma Virus (HPV) vaccination for girls aged 10-14 years.

Performance indicator: No. of women using the Maternal Health Shelter at Londiani Sub-County Hospital (LSCH)

2021 target 2021 achievemen	t 2022 target	2022 achievement	2023 target	2023 achievement
• 50 • 119 (Increase of 55%)	• 50	• 231 (Increase of 94%)	• 50	• 338 (Increase of 122%)

LSCH Maternal Health Shelter contributes to reduction in maternal mortality rates and new born deaths. The facility enables expectant mothers from remote and underserved areas to be "in the right place at the right time" and so deliver their baby safely when the time comes.

Education Programme objectives

- 1. Increased number of boys and girls attending school in healthy and safe environment.
- 2. Girls and boys have increased access to education on sexual reproductive health and rights (SRHR).
- **3.** Communities will be proactive in addressing inequality and have zero tolerance to violence particularly against women and girls

Achievements

Performance indicator: No. of latrines/washrooms installed in schools

2021 target	2021 achievement	2022 target	2022 achievement	2023 target	2023 achievement
4 latrine blocks for boys; 4 latrine/ washroom structures for girls	4 boys' latrine blocks; 4 latrine/ washroom structures for girls impacting 1,522 students (598 boys, 924 girls).	4 latrine blocks for boys; 4 latrine/ washroom structures for girls	4 boys' latrine blocks; 4 latrine/ washroom structures for girls impacting 1,962 students (1,135 boys, 827 girls)	4 latrine blocks for boys; 4 latrine/ washroom structures for girls	 4 boys' latrine blocks (impacting 1,135 boys); 4 latrine/ washroom structures for girls (impacting 827 girls)

Improved latrines and washrooms contribute to a reduction of illness amongst school children, and as a result improved attendance in school. Washrooms for girls enable them to manage their menstruation, impacting positively on girl's retention in school.

Performance indicator: No. of smokeless stoves installed in schools

2021 target	2021 achievement	2022 target	2022 achievement	2023 target	2023 achievement
12 Industrial smokeless stoves	 12 smokeless stoves were installed in 12 schools impacting 3,598 students (1,760B, 1838G) and 197 (108M, 89F) 	• 24 Industrial Smokeless Stoves	• 25 smokeless stoves were installed in 25 schools impacting 6,642 students (3,372B; 3,270G) and 547 (265M; 282F) teachers	 24 Industrial smokeless stoves 	• 24 Industrial smokeless stoves were installed in 24 schools impacting 8,053 students (4,301B, 3,752G) and 394 (183M, 211F) teachers

Improved latrines and washrooms contribute to a reduction of illness amongst school children, and as a result improved attendance in school. Washrooms for girls enable them to manage their menstruation, impacting positively on girl's retention in school.

Performance indicator: No. of people sensitised on Sexual Reproductive Health and Rights

2021 target	2021 achievement	2022 target	2022 achievement	2023 target	2023 achievement
• 2,000	• 6,956 people (2,640F, 869M, 573B, 2,874G)	• 5,000	• 16,133 people (4,439F, 1,343M, 2310B, 8,041G)	• 1,000	• 6,182 people (488M, 2,373F, 856B, 2,465G)

The Sexual Reproductive Health and Rights (SRHR) Programme continued to be strengthened during 2023. The programme aims to create awareness of SRHR among all community members, develop an environment where the SRHR of young people, women and marginalized people are recognized and met leading to more open and equitable communities.

Economic Empowerment Programme objectives

1. Improved standard of living across households.

Achievements

Performance indicator: No. of men, women and youth groups provided with resources to engage in income generation activities

2021 target	2021 achievement	2022 target	2022 achievement	2023 target	2023 achievement
• 20	• 30 groups	• 20	 20 groups of which 52% are women's groups. 	 Increase by 20 per year of which at least 50% are women groups 	 23 groups of which 61% (14) are women groups.

This activity was introduced in 2020 as a result of Covid-19 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 has now been integrated into our Economic Empowerment Programme.

Department of Foreign Affairs programme

In 2023, the organisation implemented year two of a three-year Department of Foreign Affairs project *Transformed Communities, Brighter Futures* across Kericho County. The outcomes and results above contributed to the overall aim of this project which is for women and girls to reach their full potential leading healthier, more resilient and productive lives through a transformative community approach.

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 Kenya.

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 staff and local volunteers on delivery of our programmes. During 2023, 23 international volunteers travelled to Kenya.

Celebrating 20 years

Brighter Communities Worldwide celebrated its 20 years in Kenya with events in Kericho County and Nairobi hosted by the Irish Ambassador to Kenya. It was a great opportunity for the organisation to reflect on its journey since its inception in 2002.

Financial review

Results

The results for the financial year and appropriation thereof are set out in the Statement of Financial Activities on page 55.

In 2023 total income was €767,182, an increase of 2.2% on 2022 income (€750,485). The increase is due to higher return on funding application while consolidating income from fundraising events.

General donations decreased by €118 to €12,650 (2022: €12,668) and our income from Friends of Kipkelion were increased by 37.5% to €97,242 (2022: €70,703). Friends of Kipkelion funding increased due to more successful funding applications in period.

We continued to further develop online platforms for fundraising. The online events raised €170,490 a small decrease of 1.2% on 2022 (€172,710). Grants received from; Naughton Fund, Esther Alliance, Electric Aid, Surgeon Noonan, American Ireland Fund, JPMcManus and Self Help Africa were achieved during the year and contributed to the impacts on income.

Expenditure for 2023 was €678,839 (2022: €678,634). Year on year expenses are in line due to income for the year experiencing only a slight increase. Expenditure across programmes changes based on what level of restricted funding is received. The overall surplus for 2023 was €88,343, an increase from in 2022 of €71,851. The surplus is a result of increased income towards the end of the year.

The contract period of the Department of Foreign Affairs Civil Society Fund grant is October to October while Brighter Communities Worldwide reports on a calendar year. Department of Foreign Affairs total funding of €320,000 was received during the 2023 calendar year there was a balance of €213,207 included in the restricted funds at year end. This will be spent during the remaining of the grant period up to 30 September 2024.

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 June 2023). Brighter Communities Worldwide has determined the following reasons for Reserves which are reviewed and updated on an annual basis by the Board:

- 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 2023 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 €75,000 in 2023 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 2023 this was €213,207).

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.

The organisation currently has 14 categories of risk including Governance, Finance & Funding, Human Resources, Operations/Infrastructure, Reputation, Programme Delivery, Law & Compliance, Technology & Business Continuity, Political, Environmental, Communication Marketing & Branding, Safeguarding, Major Disease Outbreak and GPR/Data Protection.

Brighter Communities Worldwide continually identifies and monitors risks across all categories. Each category includes a number of risks. A matrix is used to assess the impact, likelihood and effectiveness of each risk. 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). A scale of 1 to 5 is used for Likelihood and Impact, and 1 to 3 is used for the effectiveness of existing controls.

The risk matrix outlines the risk ratings, scores and mitigation measures. Risk owners are identified for each risk, and are responsible for managing that risk.

At the end of December 2023, the top five organisational risks are outlined as follows:

Risk table

Definition	Category	Occurrence	Impact	Controls	Risk level	Mitigation strategies
Uncertain charitable income. The Irish fund raising environment is challenging due to world events/crises e.g. Ukraine, Gaza	Finance & Funding	2	4	2	M	 Implementation of Income Strategy. Funding & Fundraising Plan for 2023 in place – monitoring closely. Ongoing recruitment of fundraising resources.
Inability to deliver day to day programmes due to political interference	Reputational, financial and morale	2	5	2	M	 Ongoing monitoring of political situation in Kenya (media, NGO groups, Warrior Insight, INSO Kenya) Compliance with NGO Coordination Board in Kenya Contingency planning built into programme planning.
Unprecedented and unpredictable world events	Political	3	4	2	М	 Maintaining awareness of publications and updates across development sector (via Dóchas, Bond and Devex) Regular "environmental scan" to enable ongoing awareness and monitoring of context.
Changing context on the Horn of Africa.	Political	3	4	2	М	 Continue to keep abreast of contextual situation – via NGO forums, media, partners etc. Daily/regular monitoring – INSO Kenya, Business Ireland Kenya, Kenya Irish Society, Media etc. Linked in with NGO forums/Irish Embassy etc.
Failure to implement safeguarding policies across Brighter Communities Worldwide or for staff to adopt them.	Safeguarding	3	5	1	М	 Safeguarding policies in place, updated every 2 years at least; Staff trained every 2 years; Volunteer Facilitator training; Safeguarding mainstreamed across programmes in Kenya; Board member with special responsibility for safeguarding in place in Ireland and Kenya.

At the time of writing this report, a number of risks have been reviewed given the changing context in Kenya, and the ongoing political uncertainty. The safeguarding risk above has been mitigated against, and is now low risk. A new risk has been introduced on the possibility of the political demonstrations impacting on volunteer visits. This is rated medium at present, and will be monitored regularly in the coming months as the political situation in Kenya unfolds.

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

The Board of Directors:

matters reserved for the Board.

- 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 2024. We will leverage our learnings and achievements from 2023 to continue to work in partnership with our partner organisation in Kenya. Our Kenyan partners will continue to address the social, health and economic challenges across Kericho County.

Brighter Communities Worldwide continued its 3-year programme with Irish Aid through its Civil Society Fund during 2023. Brighter Communities Worldwide was awarded a total of €960,000 in 2021 over 3 years (€320,000 per year) to support its *Transformed Communities*, *Brighter Futures* project.

The overall aim of this project which is for women and girls to reach their full potential leading healthier, more resilient and productive lives through a transformative community approach. The project aims to achieve three outcomes including: Community members especially women and girls will have better health outcomes; Healthier and safer school learning environments for students and teachers and empowered equitable communities who have the ability to bring about positive change.

Friends of Kipkelion has committed to its partnership with Brighter Communities Worldwide until 2030. This partnership enables both parties to implement programmes together in health, education and economic empowerment in Kenya. It includes maternal, new-born and child health; Female Genital Mutilation/ Cutting (FGM/C) Abandonment; Community Health Strategy and the Healthy Schools Programme.

2019-2024 Strategic Plan

Brighter Communities Worldwide began new strategic plan on the 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:

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

The strategic plan is translated into the Operational Plan for Ireland which is monitored on a monthly basis. A mid-term evaluation of our Strategic Plan took place in 2022, and it was agreed that due to the Covid-19 pandemic to extend the strategic plan by one year to the end of 2024. Work on the new five year strategy will begin in the first quarter of 2024

2024 organisational strengthening

Our current business 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 2024 in line with the development of a new five year strategic plan to enable us to build on the learnings of the current plan, and continue to support the strengthening and development of the organisation.

2024 development programmes

At the time of preparing this Annual Report the context across the Horn of Africa continues to be of concern – the threat of famine, food insecurity, and climate change will have implication across all programmes. The soaring cost of living, the ongoing Gen-Z protests, the political and financial uncertainty in Kenya increase the vulnerability of the communities we work with. We will continue to leverage our learnings, build on our 21 year experience, and continue to prioritise the needs of those we work with throughout 2024.

2024 income

In 2023 we began the implementation of our new Income Strategy. The fundraising plan for 2024 was approved by the Board in March 2023. It was developed by the Fundraising Sub-Committee leveraging the experience and learnings of 2023 together with inputs from the new Income Strategy. We will continue to innovate across all fundraising channels to reach our targets for 2024. 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.)

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 attends Board meetings but is not a member of the Board. The day-today management of the organisation is delegated to the Chief Executive Officer and the staff team.

Brighter Communities Worldwide's Board currently has seven members, 71% of whom are women. Their professional biographies are available on the Brighter Communities Worldwide website: tinyurl.com/BCWPeople. During 2023 the board met seven times (2022: seven times), with an average attendance of 82% (2022: 84%).

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. One board member resigned during 2023, and four new board members were appointed. 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 2023 Board members attended several online meetings, workshops and webinars hosted by Dóchas, Charities Institute Ireland, Charities Regulatory Authority among others and relevant information was circulated to Board members.

Attendance at Board of Directors meetings and membership of sub committees

Name	Appointed	Attendance	Skills/profile	Sub committees
Sean O Sullivan	2018	1/4	35 years of experience in business and enterprise. Head of Enterprise, Local Enterprise Office South Cork.	Executive, Fundraising
Linden Edgell	2017	7/7	Social Specialist for 20+ years; Global Director of Sustainability & head of the Corporate Foundation for an international consulting firm.	Executive, Company Secretary (Up to Dec 2023). Appointed Chairperson in Dec 2023
Andrew Bird	2020	7/7	Dairy and tillage farmer; wealth of board experience with involvement at board level across many organisations.	Finance, Audit and Risk
Anne Healy	2018	7/7	Clinical Nurse Manager 2 qualified in emergency nursing and Midwifery.	-
Eileen Moore	2021	7/7	Senior IT professional with 20+ years' experience in Financial Services.	Human Resources
Catherine Donohoe	2021	4/7	Hospital Manager of Mayo University Hospital; Previous Director of Nursing and Midwifery.	-
Roisin O'Neill	2021	3/7	Events Executive experienced in digital and virtual event management	Fundraising

Note: the 4 new Board members appointed in late 2023 attended their first Board meeting in January 2024

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. In 2023, the board approved Linden Edgell to continue for an additional year (beyond 6 year term) due to extraordinary circumstances.

Board sub committees

The Board has a number of sub-committees including: Finance, Audit and Risk; 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.T

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. The FAR Committee ceased in mid-2022 and has been reconstituted in 2024 and has been involved in the 2023 audit process. A board member with responsibility for our risk portfolio remained active in 2023.

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.

The **Executive Committee** is responsible for ensuring that Board decisions are implemented, and to deal with any urgent matters. It authorises volunteer projects and approve visits to Kenya when required. It provides oversight of resourcing matters and communicates 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, Operations 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 Operations Manager. From time-to-time 3rd party services are provided to Brighter Communities Worldwide and these are coordinated by the Chief Executive Officer. These include suppliers, auditors and solicitors. In 2023 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. A Volunteer Coordinator is in place. 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 Code of Good Practice 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 2023 it reviewed the charity's compliance across all six principles. The Board reviewed its compliance in June 2023 and agreed that the organisation is compliant across all six principles of the code. It completed the obligatory reporting to the Charities Regulatory Authority in October 2023.

Brighter Communities Worldwide has a Conflict of Interest policy in place (last reviewed in September 2022) 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 2023.

Board performance

Brighter Communities Worldwide undertook a selfevaluation process during 2023. Each board member had the opportunity to complete 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 on line 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.

The pay of the Chief Executive Officer is reviewed annually by the HR Committee and no increments have been approved in 2023. 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 (last reviewed in June 2023). 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 Guide to Ethical Communications

Brighter Communities Worldwide is a signatory to the Dóchas Guide to Ethical Communications. By signing the Code, Brighter Communities Worldwide commits to implementing the four commitments of the Guide in all our communications both internal and external. These are (1) Authentic Representation; (2) Contributor-led stories and locally led content development; (3) Informed consent and (4) Upholding standards and Doing No Harm. In practice this has many applications for example – only using images and stories from individuals who have given permission with the full understanding of how their content will be used and for whom we have names and contact details. We welcome all feedback and comments on our communications through our feedback and complaints procedure on our website: tinyurl.com/BCWcomplaints

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 Code of Good Practice is a set of standards for Irish Volunteer Sending Agencies facilitating international placements. The Code has 5 core values – Solidarity; Social Justice; Ecological Sustainability; Respect and Integrity. Code members are encouraged to consider where these may be present in their work and to explore how they could further strengthen their practice through an annual review process.

The Code 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. In December 2021 Brighter Communities Worldwide was awarded the Advanced Compliance Award – by Comhlámh. Full details of the Code are here. During 2022 and 2023 the Code was reviewed with a new edition to be launched early in 2024.

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 submitted its first self-assessment of the CHS in June 2022 in line with the CHS Alliance Verification Scheme. In July 2022 the organisation was approved by the CHS, and this approval is valid until July 2024. Brighter Communities Worldwide is currently working on its improvement plan.

Board initiatives during 2023

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

- Continue to navigate the changing NGO sector, and the impacts of Covid-19
- Maintain compliance with the Charities Regulator Authority Governance Code for Charities.
- Finalisation of a new Income Strategy for Brighter Communities Worldwide, and workshops on its implementation across the organisation.

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 June 2022) 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 three times during 2023. 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 2023 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 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 37 of the financial statements.

Accounting records

The measures that the Board of Directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's business address at Lower Ground Floor, 2 Westbourne Place, Cobh, Co. Cork.

Events after the balance sheet date

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

Statement on relevant audit information

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

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

Auditor

The auditor, Grant Thornton, Penrose One, Penrose Dock, Cork continues in office in accordance with Section 383(2) of the Companies Act, 2014

Approved by the Board and signed on its behalf by:

Thomas Bird

Director

Mark Cumming

Director

Date: 15 October 2024

Directors' responsibility statement

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

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

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

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

- select suitable accounting policies for the 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.

Independent auditor's report

to the members of Brighter Communities Worldwide Company Limited by Guarantee

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 2023, 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 2023 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 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.

John Murphy

For and on behalf of

Grant Thornton

Chartered Accountants Statutory Audit Firm

Cork

Date: 17 October 2024

Statement of financial activities

(Incorporating income and expenditure account)

For the financial year ended 31 December 2023

		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		2023	2023	2023	2022	2022	2022
Income	Note	€	€	€	€	€	€
Donations and legacies	3	157,328	-	157,328	134,635	-	134,635
Charitable activities	4	-	405,040	405,040	-	401,724	401,724
Other trading activities	5	97,937	106,877	204,814	214,126	-	214,126
Total income		255,265	511,917	767,182	348,761	401,724	750,485
Expenditure							
Charitable activities	6	191,500	459,345	650,845	189,866	456,164	646,030
Costs of generating income	7	27,994	-	27,994	32,604	-	32,604
Total expenditure		219,494	459,345	678,839	222,470	456,164	678,634
Net surplus (deficit)		35,771	52,572	88,343	126,291	(54,440)	71,851
Reconciliation of funds:							
Total funds brought forward		456,589	160,635	617,224	330,298	215,075	545,373
Total funds at 31 December 2023		492,360	213,207	705,567	456,589	160,635	617,224

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 2023

		2023	2022
Current assets	Note	€	€
Cash at bank and in hand		709,580	596,365
Debtors	13	6,514	26,247
		716,094	622,612
Creditors: amounts falling due within one year	14	(10,527)	(5,388)
Net current assets		705,567	617,224
Total assets less current liabilities		705,567	617,224
Charity funds			
Accumulated funds – unrestricted	17	412,360	431,589
Accumulated funds – restricted	17	213,207	160,635
Accumulated – designated	17	80,000	25,000
		705,567	617,224

The financial statements were approved by the Directors on 17 October 2024 and signed on their behalf, by:

Thomas Bird

Director

Mark Cumming

Director

The notes on pages 58 to 66 form part of these financial statements.

Statement of cash flows

For the financial year ended 31 December 2023

		2023	2022
	Note	€	€
Cash flows from charitable activities Net cash used by charitable activities	16	113,215	36,147
Increase in cash and cash equivalents in the financial year		113,215	36,147
Cash and cash equivalents at the beginning of the financial year		596,365	560,218
	,		
Cash and cash equivalents at the end of the financial year		709,580	596,365

Notes to the financial statements

For the financial year ended 31 December 2023

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 37 whose liability along with other members of the company in respect of the guarantee is limited to €1 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 inding 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

	Unrestricted funds 2023 €	Restricted funds 2023 €	Total funds 2023 €	Total funds 2022 €
Friends of Kipkelion	97,242	-	97,242	70,703
Corporate Donations	5,560	-	5,560	12,537
General Donations	12,650	-	12,650	12,668
Standing orders	26,897	-	26,897	24,733
Taxation refunds	14,979	-	14,979	13,994
	157,328	-	157,328	134,635

4. Charitable activities – income

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
Charity trading income	€	€	€	€
Department of Foreign Affairs CSF funding	-	320,000	320,000	320,000
Electric Aid	-	19,500	19,500	10,000
Surgeon Noonan	-	-	-	5,000
Irish Forum Global Health Esther Alliance	-	500	500	5,500
SHARP	-	5,040	5,040	-
JP Mc Manus	-	10,000	10,000	20,000
Self Help Africa	-	15,000	15,000	36,234
Naughton Fund	-	35,000	35,000	-
American Ireland Fund	-	-	-	4,990
	-	405,040	405,040	401,724

5. Other trading activities

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
	€	€	€	€
Walks, runs and marathons	9,184	-	9,184	1,336
Kenya Ball	24,174	-	24,174	38,271
Merchandise	966	-	966	1,809
Other fundraising events	63,613	106,877	170,490	172,710
	97,937	106,877	204,814	214,126

6. Charitable activities - expenditure

	Direct costs 2023	Support costs 2023	Total costs 2023	Total costs 2022
	€	€	€	2022
Education projects	182,930	70,267	253,197	274,262
Health including water	234,713	74,118	308,831	339,877
Economic Empowerment	41,702	15,770	57,472	31,891
Development Education	-	31,345	31,345	-
	459,345	191,500	650,845	646,030

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

	Direct costs 2023 €	Support costs 2023 €	Total costs 2023 €	Total costs 2022 €
Kenya	459,345	160,155	619,500	646,030
Ireland	-	31,345	31,345	-
	459,345	191,500	650,845	646,030

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

	Unrestricted funds 2023 €	Restricted funds 2023 €	Total funds 2023	Total funds 2022 €
Fundraising expenses	-	-	-	-
Support costs	27,994	-	27,994	32,604
	27,994	-	27,994	32,604

8. Charitable activities - support costs

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	€	€		€
Staff salaries	87,600	16,673	104,273	104,694
Office expenses	9,212	2,421	11,633	11,421
Website & IT	5,933	599	6,532	5,372
Insurance	3,442	636	4,078	3,961
PR/Events	37,841	5,189	43,030	77,522
Governance	10,074	2,426	12,500	13,052
Travel expenses	6,053	50	6,103	6,448
Development Education	31,345	-	31,345	-
	191,500	27,994	219,494	222,470

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)

	2023	2022
This is stated after charging/(crediting):	€	€
Government grants	320,000	320,000
Auditors' remuneration, including expenses – audit of the financial statements	8,750	8,750

10. Staff costs

	2023	2022
Ireland:	€	€
Wages and salaries	82,080	83,460
Social welfare costs	9,222	9,222
Pension costs	13,051	12,012
	104,353	104,694

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:

	2023	2022
Ireland	2	2

No employee of the company acts as director. The total remuneration package of the Chief Executive Officer comprised salary of €59,131 (2022: €59,472). No member of staff received remuneration in excess of €60,000 during the financial year (2022: €60,000).

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 2023 (2022: €Nil).

12. Key management compensation

The total remuneration for key management personnel for the financial year amounted to €91,302 – 2 staff (2022: €92,682 – 2 staff).

13. Debtors

	2023	2022
	€	€
Trade debtors	158	19,877
VAT receivable	6,356	6,370
	6,514	26,247

All debtors and prepayments are due within one year.

14. Creditors

(Amounts falling due within one financial year)

	2023	2022
	€	€
Other creditors and accruals	5,558	86
PAYE/PRSI liability	4,969	6,091
	10,527	5,388

15. Financial instruments

	2023	2022
	€	€
Financial liabilities measured at amortised cost	5,558	86

16. Reconciliation of net deficit to net cash used in charitable activities

	2023	2022
	€	€
Net expenditure for the reporting year	88,343	71,850
Adjustments for:		
Decrease / (Increase) in debtors	(19,741)	(13,518)
Increase / (Decrease) in creditors	(5,131)	(22,185)
Net cash used in charitable activities	113,215	36,147

17. Statement of funds

	Unrestricted funds	Restricted funds	Designated funds	Total funds
	2023	2023	2023	2023
(i) Reconciliation of funds:	€	€	€	€
Funds at 1 January 2023	431,589	160,634	25,000	617,224
Net surplus for the year	(19,229)	52,572	55,000	88,343
Fund balances at 31 December 2022	412,360	213,207	80,000	705,567
	Unrestricted funds	Restricted funds	Designated funds	Total funds
	2023	2023	2023	2023
(ii) Analysis of net assets between funds:	€	€	€	€
Current assets	422,887	213,207	80,000	716,094
Liabilities	(10,527)	-	-	(10,527)
Fund balances at 31 December 2023	412,360	213,207	80,000	705,567
	Balance as at 1 Jan 2023	Income 2023	Expenditure 2023	Balance as at 31 Dec 2023
(iii) Movements in funds:	€	€	€	€
Unrestricted funds	431,589	200,265	(219,494)	412,360
Restricted funds	160,635	511,917	(459,345)	213,207
Designated funds	25,000	55,000	-	80,000
Fund balances at 31 December 2023	617,224	767,182	(678,839)	705,567

Designated funds comprise of the Incident Management Reserve fund of €5,000 (2022: €5,000) and the Operational Reserve fund of €75,000 (2022: €20,000). These funds have been designated by the company for use in the case of an emergency.

Restricted funds comprise of grant income received during the year which has yet to be spent by the organisation.

The Unrestricted funds reserve represents cumulative surpluses and deficits, net of other adjustments.

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 €91,302 (2022: €92,682).

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 15 October 2024.



www.brightercommunities.org

Ireland

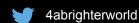
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