

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

EXPENDITURE ON

Charitable activities

€650,845

96%

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.

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.
- **Togetherness** – We work together with all our stakeholders; all programmes are based on community needs as identified by themselves.

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

Creating brighter communities means ensuring:

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

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

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

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

Monitoring is carried out on a continual basis and involves collecting and recording data with information in order to track our progress towards expected results. Evaluation is an exercise that assesses systematically and objectively the relevance, performance and

success of ongoing and completed programmes and projects at a key point in time for example monthly, quarterly and annually. As a learning organisation, 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% per year	• Increase of 8%	• Increase by 5% per year	• Increase of 25.71%	• Increase by 5% per year	• Increase of 37%

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 achievement	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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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	M	<ul style="list-style-type: none"> 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	M	<ul style="list-style-type: none"> 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	M	<ul style="list-style-type: none"> 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 matters reserved for the Board.

The Board of Directors:

- Has ultimate responsibility for directing the affairs of Brighter Communities Worldwide, ensuring it is solvent, well-run, and delivering the outcomes for which it has been set up.
- Is responsible for the strategic direction of Brighter

Communities Worldwide. They develop, own and review the strategy of the organisation. The delivery of the strategy is delegated to the CEO.

- Provides policies 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-to-day 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.

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 self-evaluation 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

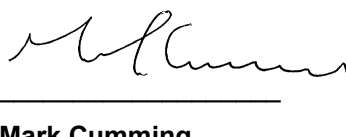
The auditor, Grant Thornton, Penrose One, Penrose Dock, Cork continues in office in accordance with Section 383(2) of the Companies Act, 2014

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.

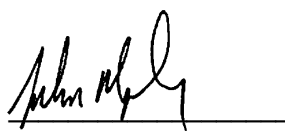
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

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



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
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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

	Note	2023 €	2022 €
Current assets			
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

	Note	2023 €	2022 €
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 incoming 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	Restricted funds	Total funds	Total funds
	2023	2023	2023	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 €
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
<i>Adjustments for:</i>		
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 2023 €	Restricted funds 2023 €	Designated funds 2023 €	Total funds 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 2023 €	Restricted funds 2023 €	Designated funds 2023 €	Total funds 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.

Help us Create Better Futures

- Volunteer from Kenya, Ireland or around the world
- Join in our fundraising events
- Make a donation
- Leave a legacy
- Buy gifts from our online shop
- Advocate for the people we work with

SHINING A LIGHT ON INEQUALITY

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