Directors' Report and Financial Statements

for the financial year ended 31 December 2025



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 €965,080 in 2025 (2024: €939,084), equating 95% in 2025 (2024: 97%) of Brighter Communities Worldwide's total expenditure for the year.

EXPENDITURE ON CHARITABLE ACTIVITIES

€965,080

95%

Directors and other information

Board of Directors
Roisin O'Neill
Catherine Donohoe
Mark Cumming
Lisa Doherty
Carole Barry-Kinsella
Leo McHugh (Appointed 9 December 2025)
Tom Gilligan (Resigned 7 October 2025)
Andrew Bird (Resigned 17 December 2025)
Linden Edgell (Resigned 7 October 2025)
Susan McCarthy (Appointed 10 April 2025)
Naomi Muswamba Mudiay (Appointed 2 October 2025)

Secretary: Mark Cumming
Chief Executuive Officer: Martin Ballantyne
Charity register number: CHY 16505
Charities regulatory authority number: 20059583
Company number: 398094
Registered address: Lower Ground Floor, 2 Westbourne Place, Cobh, Co. Cork, P24 DY65

Auditors: MC2 Audit Limited t/a S&W Ireland Chartered Accountants & Statutory Audit firm, Penrose Wharf, Penrose Quay, 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 2025. 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 the 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 2025, there were 8 members whose guarantee is limited to €1 each. This guarantee continues for one year after membership ceases. The current membership is the Board of Directors.

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

Brighter Communities Worldwide works in partnership with Brighter Communities Worldwide in Kenya. The partnership is governed by a Memorandum of Understanding (last signed in 2025). 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 to build resilience, enrich lives and help create equitable and sustainable futures for individuals and their communities.

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 delivery.
- **Passion:** We work passionately in all that we do to realise our vision across communities.
- **Togetherness:** We stand side-by-side with the communities we serve; we are committed to partnerships founded on respect and reciprocity.

The principles that shape the way we work:

Locally led, community-driven: Our programmes are community-driven and designed to put local actors in the lead, strengthen local systems and respond to needs identified by communities themselves. We believe that local actors are best placed to drive decisions on their own development.

Accountability and transparency: We are committed to the highest standards of accountability and transparency in all aspects of our work

Inclusivity: We seek to promote human rights, equality and inclusion in all that we do, prioritising the weakest and most marginalised across our work.

Volunteerism: We are committed to fostering volunteerism in all areas of our work, as a strategy to drive sustainable change and to foster global citizenship

Our model: Locally led, community defined

Brighter Communities Worldwide has developed a unique approach to working within communities to deliver sustainable, local development. Our model is defined by the communities we serve, reflecting their experience of what is important and their commitment to working with us to transform lives.

It is grounded in trust, driven by partnership, and built to last. We listen deeply, respond to local priorities, and walk alongside communities through both opportunities and challenges.

Our impact is best expressed in the words of those at the heart of our work. They describe Brighter Communities Worldwide as a locally led, reliable, and responsive organisation that supports them across many areas of life – from healthcare to education, livelihoods to leadership. They tell us that Brighter Communities Worldwide is a catalyst for change, an advocate for equality, and a true partner in building stronger, more resilient communities.

Because of this model:

- Families have better access to essential services.
- People have the knowledge and tools to improve their lives.
- Communities are more resilient and inclusive.
- Women and girls are empowered to shape their futures.

This is development as defined by the people living it – and that's what makes our model work.

Monitoring

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 2025.

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 €965,080 in 2025 (2024: €939,084), equating 95% in 2025 (2024: 97%) of Brighter Communities Worldwide's total expenditure for the year.

Achievements and performance

In 2025, Brighter Communities Worldwide supported many projects under its programme areas of Health, Education and Economic Empowerment.

Between January and December **2025, 240,642 direct beneficiaries** were reached across our programmes, comprising **92,340 women**, **62,532 girls**, **45,218 boys** and **40,552 men**. Programmes also reached a further **35,260 indirect beneficiaries** – **19,356 women and 15,904 men** – through community-level systems strengthening, capacity building and awareness-raising interventions.

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 women of reproductive age receiving family planning

2023 target	2023 achievement	2024 target	2024 achievement	2025 target	2025 achievement
Increase by 2% per year	24% of women of reproductive age received family planning (22% increase on last year) Total women reached – 59,633	Increase by 2% per year reaching 60,826 women	27% of women of reproductive age received family planning (14% increase on last year) Total women reached – 69,521	Increase by 2% per year reaching 70,911 women	36% of women of reproductive age received family planning (35% increase on last year) Total women reached – 94,131

Family planning uptake among women of reproductive age increased from 69,521 women in 2024 to 94,131 women in 2025, a 35% increase in uptake across Kericho County. This increase reflects the combined effect of Outreach Clinics bringing services and awareness closer to women, Field Days reinforcing that awareness at community level, the Community Unit structure improving knowledge of how to access family planning, and improved quality of care following Continuing Medical Education (CME) for health care workers.

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

2023 target	2023 achievement	2024 target	2024 achievement	2025 target	2025 achievement
Increase by 5% per year	118,324 household (increase of 15%)	Increase by 5% per year	168,421 households (increase of 43%)	Increase by 5% per year	196,513 households (increase of 17%)

The number of households accessing safe water has increased from 168,421 to 196,513, a 17% increase. This can be attributed to an increase in the number of Community Units, community mobilisation by Community Health Promoters (CHPs), and increased protection of springs cross communities.

6 small-scale water protection schemes were completed, bringing clean water to 7,375 people (1,351 women, 1,070 men, 2,686 girls, 2,268 boys).

Performance indicator: Outreach Clinics

2023 target	2023 achievement	2024 target	2024 achievement	2025 target	2025 achievement
360	473 Outreach Clinics were held in unserved communities reaching 17,020 people (3,668F, 1,031M, 9,789G, 2,532B)	460 (including 360 routine Outreach Clinics and 100 HPV Vaccine Clinics)	582 Outreach Clinics were held in unserved communities reaching 19,486 people (5,118F, 1,302M, 9,268G, 3,798B)	150	310 Outreach Clinics were held in unserved communities reaching 16,974 people (5,866F, 1,591M, 5,197G, 4,320B)

Outreach Clinics bring health services to communities including Antenatal care, Health Education, Immunisation; Vitamin A distribution; Mother and Child Health (MCH) clinics; reproductive health clinics and malaria treatment and prevention. They also include a public health education element. In 2025, 310 outreach clinics were conducted, providing essential services (including immunisation, antenatal care and health education etc.

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: Number of latrines/washrooms installed in schools

2023 target	2023 results	2024 target	2024 achievement	2025 target	2025 achievement
4 latrine blocks for boys; 4 latrine/ washroom structures for girls	4 boys' latrine blocks (impacting 1,135 boys) and 4 latrine /washroom blocks for girls (impacting 827 girls) were constructed in 8 schools	8 latrine blocks for boys; 12 latrine/ washroom blocks for girls	8 boys' latrine blocks (impacting 2,196 boys) and 12 latrine / washroom blocks for girls (impacting 2,912 girls) were constructed in 20 schools	2 latrine blocks for boys; 4 latrine/ washroom blocks for girls	2 boys' latrine blocks (impacting 434 boys) and 4 latrine /washroom blocks for girls (impacting 591 girls) were constructed in 4 schools

Construction projects continued in the year; including new latrines for girls and boys, water tanks, handwashing stations.

Performance indicator: Number of smokeless stoves installed in schools

2023 target	2023 achievement	2024 target	2024 achievement	2025 target	2025 achievement
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 and non-teaching staff	34 industrial smokeless stoves	34 industrial smokeless stoves were installed in 34 schools impacting 12,860 students (6,378B, 6,482G) and (364M, 394F) teachers and non-teaching staff	24 industrial smokeless stoves	24 industrial smokeless stoves were installed in 24 schools impacting 7,616 of the school population, including 7,189 students (3,697B, 3,492G) and 427 teachers and non-teaching staff (172M, 255F)

Smokeless stoves cut firewood use significantly, reducing respiratory illness and burns among kitchen staff while also easing pressure on the local environment. Faster, safer meal preparation supports a more conducive learning environment for students.

Performance indicator: Number of people sensitised on Sexual Reproductive Health and Rights (SRHR)

2023 target	2023 achievement	2024 target	2024 achievement	2025 target	2025 achievement
1,000	6,182 people (2,373F, 488M, 2,465G, 856B)	1,000	15,673 people (8,141F, 2,375M, 3,846G, 1,311B)	1,000 youths and 1,000 men and women	8,893 people (3,584 F, 1,571M, 2,657G, 1,081B) were sensitised on Sexual Reproductive Health and Rights (SRHR)

SRHR Ambassadors bring households and small groups of community members together to share accurate SRHR information, creating safe spaces where people can access information and discuss the issues and challenges they face. This increased knowledge and awareness enables individuals to make informed, positive decisions about their own sexual and reproductive health.

Economic Empowerment programme

Objective

1. Improved standard of living across households.

Achievements

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

2023 target	2023 achievement	2024 target	2024 achievement	2025 target	2025 achievement
Increase by 20 per year of which at least 50% are women groups	20 groups with 325 participants (170F, 155M) of which 52% are women	Increase by 20 per year of which at least 50% are women groups	23 groups of which 61% (14) are women groups	Increase by 46 groups with IGAs of which at least 50% are women groups and 10% are people living with disability groups	55 groups (19 women, 4 mixed, 21 youth, 11 people living with disability groups) with IGAs reaching 1,047 group members (706F, 341M)

The economic empowerment programme equips groups with entrepreneurship skills and resources to start income-generating businesses. Each beneficiary group identifies the specific income-generating activity it needs support with, such as agricultural inputs, equipment or materials, ensuring the support is tailored to what will most improve their livelihood.

Department of Foreign Affairs programme

In 2025, the organisation implemented year one of a three-year Department of Foreign Affairs project *"Equal Opportunities, Transformed 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. "No community exists in isolation. In our interconnected and interdependent world, the issues we face are linked – and achieving sustainable development for all means acting 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 2025, 28 international volunteers travelled to Kenya.

Financial review

Results

The results for the financial year and appropriation thereof are set out in the Statement of Financial Activities on page 61.

In 2025, total income was €917,490, a decrease of 1% on 2024 income (€927,047). Growth in income from charitable activities, up 5.5% to €491,794 (2024: €466,136), was offset by a decline in income from fundraising events and other sources during the year.

Income from Friends of Kipkelion fell by 1% to €127,168 (2024: €127,998). Total income from fundraising events was €209,678, a 4% decrease from 2024 (€219,075). This was partly offset by strong growth in grant funding: income from the Sunflower Charitable Foundation increased by 67% to €50,000 (2024: €30,000), and funding from the JP McManus Charitable Foundation more than doubled to €25,000 (2024: €10,000). Brighter Communities Worldwide also secured two new funders during the year, the Joe & Helen O'Toole Trust and the Tomar Trust. Together with continued support from the Department of Foreign Affairs, Electric Aid, Surgeon Noonan, the Irish Forum Global Health, SHARP and ERM Foundation, grant income contributed significantly to this year's income and supported delivery across our thematic areas.

Total expenditure for 2025 was €1,017,969, compared to €970,497 in 2024, reflecting increased programme delivery during the year, particularly within our health programmes. As a result, Brighter Communities Worldwide recorded a net deficit of €100,479 for the year (2024: €43,450), which was met from reserves carried forward.

Brighter Communities Worldwide recorded a deficit of €100,479 in 2025 (2024: €43,450). This reflects a combination of factors. Brighter Communities Worldwide receives a significant proportion of its funding through multi-year projects and appeals, and income raised for a specific purpose is not always spent within the same financial year in which it is received. Following an accident in June 2023, Brighter Communities Worldwide launched an appeal to fund a Trauma Centre in Kenya; funds raised in the appeal's earlier years were substantially spent during 2025 as construction and delivery progressed. The Board also approved increased investment in staffing and programme delivery during 2024 and 2025, funded from reserves built up in prior years. Both deficits were met in full from reserves, do not represent an unfunded shortfall, and Brighter Communities Worldwide's reserve position remains adequate to meet its ongoing obligations. The Board continues to develop its financial planning and Income Strategy to ensure the organisation's funding base and expenditure remain well matched over time.

The contract period for the Department of Foreign Affairs Civil Society Fund grant runs from October to September, and Brighter Communities Worldwide reports to Irish Aid on this same October-to-September basis. Separately, Brighter Communities Worldwide's own financial year for its audited accounts runs from January to December.

In 2025, Brighter Communities Worldwide received a grant of €340,000 from the Department of Foreign Affairs to support Year 2 of the Equal Opportunities, Transformed Futures project, which runs from October 2025 to September 2026. At year-end, €165,498 remained in restricted funds, which will be spent during the remainder of Year 2, up to 30th September 2026.

Brighter Communities Worldwide is deeply grateful for the continued support of all its donors, partners, and supporters.

Reserves

Brighter Communities Worldwide has a Reserves Policy (last reviewed in February 2026). 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 2026 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 2026 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 Department of Foreign Affairs money where the grant year is 12 months from October (At the end of 2025 this was €165,498.)

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 GDPR/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 existing controls 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 then responsible for managing that risk.

Based on the most recent review of the Risk Register (May 2026), the top five organisational risks are outlined in the table below.

Risk table

Definition	Category	Occurrence	Impact	Controls	Risk level	Mitigation strategies
Uncertain charitable income. The Irish fund-raising environment continues to be affected by challenging world events/crises e.g. Ukraine, Gaza, and the wider economy.	Finance and Funding	2	4	2	Medium	Fundraising and Funding Plan in place and monitored at each board meeting; Income Strategy in place since July 2024; new Fundraiser role recruited in the Irish office (May 2026); ongoing social media fundraising campaigns and Global Giving bonus campaigns; adherence to Charities Institute Ireland fundraising principles. Next step: turn the Income Strategy into a workable strategy with measurable indicators and timeframes once the new Fundraiser is established.
Inability to deliver day to day programmes due to political interference.	Programme Delivery	2	4	2	Medium	Ongoing monitoring of the political situation in Kenya (media, NGO groups, INSO Kenya); compliance with the NGO Coordination Board in Kenya; contingency built into programme planning, particularly around elections and Gen Z protests. The Incident Plan, Risk Register and Operational Plan were updated in May 2026 to reflect the Gen Z protests, flooding, and the Ebola threat. Continual monitoring of the political situation and continuous strengthening of partnerships will continue.
Change in focus of donor funding.	Political	2	5	2	Medium	Maintaining good communication and strong relationships with donors; focusing on non-institutional donors such as philanthropy where possible; additional donors secured during 2025/2026. Brighter Communities Worldwide continues to keep abreast of donor priorities.
Changing context in the Horn of Africa.	Political	3	4	2	Medium	Daily/regular monitoring via INSO Kenya, Business Ireland Kenya, Kenya Irish Society and media; links maintained with NGO forums and the Irish Embassy. The Incident Plan review was completed in May 2026, with the Ebola outbreak (Bundibugyo Virus Disease, DRC/Uganda, WHO-declared 17 May 2026) noted as an additional regional risk factor and added to the daily monitoring brief. This review was completed ahead of the June 2026 Harambee.
Recurrent strikes or industrial action within the public health system, causing temporary closure or reduced operation of health facilities and disrupting access to essential services.	Programme Delivery / Operational	3	3	2	Medium	Continuous coordination with County and Sub-County Health Management Teams for early alerts and joint problem-solving; reallocation of resources to community-based interventions (Community Health Promoters, outreach, education) during strike periods; flexibility built into workplans to allow rescheduling of facility-based activities; disruptions and adaptive actions documented in quarterly reviews. Early warning signs (union announcements, delayed salaries, absenteeism, reduced service uptake) are monitored, and learning is integrated into annual Theory of Change reviews.

At the time of writing this report, a number of risks have been reviewed given the changing donor landscape and changing context in Kenya. The uncertain charitable income continues to be a medium risk, and is being monitored closely due to the unexpected and turbulent changes in the donor landscape in 2025.

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 2026. We will leverage our learnings and achievements from 2025 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 is now in Year 2 of its three-year Department of Foreign Affairs Civil Society Fund project, Equal Opportunities, Transformed Futures, which runs from October 2024 to September 2027. The project aims for women, girls and youth to reach their full potential, resulting in healthier, empowered and resilient communities, and a more equitable society. During Year 2, Brighter Communities Worldwide built on the foundations established in Year 1, deepening the reach and quality of interventions across health, education and community resilience, while continuing to address the inequalities – gender, ability, poverty, economic, and age-related – that have been exacerbated by climate change and the rising cost of living. Progress against the project's three outcomes is reflected in the achievements set out earlier in this report.

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.

Strategic planning: looking back and looking forward

In 2024, Brighter Communities Worldwide completed the final year of our 2019–2024 Strategic Plan and launched our new five-year strategy for 2025–2029, developed through an inclusive, participatory process involving staff, volunteers, community members, partners and donors. 2025 marked the first full year of implementation of this new strategy, and – guided by its four outcome areas – a significant focus of the year was strengthening the organisation itself, as outlined below.

Our vision for the next five years

Our new strategy sets out how we will work with communities and partners during the final stretch toward the 2030 Sustainable Development Goals. Our goal is for the communities with whom we work to reach their full potential, resulting in a healthier, empowered, resilient and more equitable society.

Over the next five years, we will work to deliver change in four key areas:

1. **Protecting and empowering the most marginalised** – by collaborating with communities and other actors to address the root causes of inequality and discrimination.
2. **Building community resilience** – by strengthening skills to respond to external shocks, adapt to climate change, and diversify livelihoods.
3. **Expanding access and autonomy** – by ensuring the most vulnerable, especially women, children, and youth, have greater autonomy over their health and improved access to sustainable, quality services.
4. **Strengthening our organisation** – by building a capable, community-driven organisation committed to partnerships, learning, and excellence.

How we will do this

Brighter Communities Worldwide remains locally led, with people and communities at our core. We respond to needs in a holistic, practical way and work side-by-side with communities through both challenges and celebrations. Over the next five years, we will continue to strengthen the capacity and sustainability of our organisation to deepen our impact and support systemic change that creates lasting, equitable development

Outcome 2 and Outcome 4: Climate resilience and organisational strengthening

In 2025, with the support of the Sunflower Charitable Foundation, Brighter Communities Worldwide advanced work under Outcome 2 (Building Community Resilience) and Outcome 4 (Strengthening our Organisation) of our Strategic Plan 2025–2029, structured around four priority areas: Climate Action, Programme Management, Human Resources and Finance. This first year was deliberately focused on foundations – clarifying direction, strengthening leadership, and establishing the processes and relationships needed to support deeper change over time.

- **Climate Action (Outcome 2)**. Brighter Communities Worldwide strengthened climate resilience as a core organisational priority during 2025. The Climate Change Ambassador (CCA) Programme, a community-led approach to household-level climate resilience, expanded to 80 Ambassadors across Kericho County, reaching 11,952 community members through awareness sessions and household visits, and supporting the planting of 1,639 trees. An external climate specialist review in October 2025 examined Brighter Communities Worldwide's climate-related work and identified opportunities to strengthen quality and long-term resilience outcomes, informing the next phase of this work. New partnerships were also established with the Ministry of Agriculture, the Ministry of Forestry, and the Department of Water, Environment, Energy and Natural Resources in Kericho County.
- **Programme Management (Outcome 4)**. Work continued on strengthening programme leadership, coherence and delivery. Three Programme Coordinators completed the Dóchas–UCD Innovation Academy Creative Leadership Programme, and three senior programme staff attended the Pan-African Conference on Environment, Climate Change and Health in Nairobi. The Equity-Based School Selection Matrix, piloted within the education programme, was rolled out and is now actively informing more transparent, equitable resource allocation decisions. Initial work also began on strengthening how programme data and results are used internally, ahead of a planned specialist review of Brighter Communities Worldwide's Monitoring, Evaluation and Learning systems.
- **Human Resources (Outcome 4)**. A structured organisational change process, supported by an external HR consultant, progressed throughout the year – including extensive staff consultation, workshops, and a week-long visit to Kenya in November 2025 to validate the emerging organisational design. This work resulted in a phased organisational structure covering the current configuration, a Phase 1 structure for 2026–2027, and a longer-term structure aligned with the Strategic Plan. A review of Brighter Communities Worldwide's performance management approach also began, and a new Board member with specific business plan development expertise was appointed in November 2025.
- **Finance (Outcome 4)**. Preparatory work was undertaken to position the organisation for a comprehensive financial systems review, including streamlining monthly accounting and audit processes. Progress also continued on the feasibility and design of a proposed Entrepreneurship Centre in Kericho County: Brighter Communities Worldwide began working with an architectural firm on initial design concepts, and the Governor of Kericho County committed to providing land for the centre.

Building on this foundation, 2026 will focus on consolidation and embedding rather than new foundation-building. Priorities for the year ahead include: completing a financial systems review across Ireland and Kenya; developing a comprehensive Business Plan aligned with the Strategic Plan; phased recruitment of key roles including a Human Resources Manager, a Resilience Programme Manager, and Programme Officers; designing and testing a revised performance management system; and continuing to advance

the Entrepreneurship Centre and diversify Brighter Communities Worldwide's funding base.

2026 development programmes

At the time of preparing this Annual Report, the global context is marked by growing uncertainty. Geopolitical tensions, economic volatility, and the accelerating impacts of climate change are reshaping the development landscape and influencing priorities across the aid sector. In Kenya, high inflation, political and financial instability, and ongoing public protests are deepening the vulnerability of the communities we serve.

In this challenging environment, Brighter Communities Worldwide remains committed to delivering relevant, responsive, and sustainable programmes. Guided by our new Strategic Plan, we will build on over 24 years of experience to continue reaching those furthest behind and supporting communities to navigate these complex and evolving challenges.

2025 income and 2026 outlook

In 2025 Brighter Communities Worldwide continued to implement our Income Strategy through board approved plans that included fundraising activity and sustainable sources of funding. Our fundraising activity focused on strengthening donor and volunteer engagement, in-person events, digital campaigns and sales of crafts made in Kenya. Our efforts to attract grants through philanthropic and foundation sources continued to succeed and strengthen our income mix. As we look to 2026, we will build on this momentum with a renewed fundraising plan that prioritises stability, flexibility, and alignment with our Strategic Plan. Our focus will remain on diversifying income, building long-term relationships, and ensuring that our funding base can support the continued growth and impact of our programmes.

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 eight members, 67% of whom are women. Their professional biographies are available on the Brighter Communities Worldwide website (brightercommunities.org/our-people). During 2025 the board met seven times (2024: eight times), with an average attendance of 78% (2024: 88%). (*Table of attendance on next page*)

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 of the outcome.

New Directors participate in an induction programme to ensure they have the necessary knowledge and are aware of the governance requirements of the charity. Three board members retired during 2025. The Board successfully managed this transition, including the election of a new Chairperson and Vice Chairperson at the AGM, reflecting the strength of Brighter Communities Worldwide's succession planning process. 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 2025 Board members attended several 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
Susan Mc Carthy	2025	5/5	Committed humanitarian and community development professional with over 20 years' experience in public service, local governance and social impact leadership.	Chairperson (Elected October 2025), Executive
Lisa Doherty	2023	7/7	Vast experience working in public service, predominantly in international development, including seven years living and working in Kenya.	Vice Chairperson (Elected October 2025), Executive, Strategy
Andrew Bird	2020	6/7	Dairy and tillage farmer; wealth of board experience with involvement at board level across many organisations.	Finance, Audit and Risk (Retired December 2025)
Mark Cumming	2023	6/7	Human resource management and international development professional, who currently works as a Development Coordinator, and a Freelance Trainer, Facilitator and Organisational Development specialist.	Company Secretary, Executive, HR
Thomas Gilligan	2023	3/3	Chartered Management Account; member of CIMA with a wealth of financial and management experience.	Finance, Audit and Risk (Retired September 2025)
Carole Barry Kinsella	2023	5/7	Retired Consultant Obstetrician/Gynaecologist, Rotunda, and a Honorary Senior Lecturer Royal College of Surgeons in Ireland.	
Catherine Donohoe	2021	1/7	Hospital Manager of Mayo University Hospital; Previous Director of Nursing and Midwifery.	
Roisin O'Neill	2021	4/7	Events Executive experienced in digital and virtual event management.	Fundraising
Naomi Muswamba Mudiay	2025	5/5	Communications specialist with experience across non-profit and corporate sectors in Nairobi and Dublin; passionate about using strategic storytelling and engagement to foster meaningful community development.	Communications
Leo Mc Hugh	2025	1/1	International business and technology leader with over 35 years' experience in the semiconductor and industrial technology sectors, including multiple senior executive roles at a large multinational company.	Fundraising
Linden Edgell	2017	6/6	Social Specialist for 20+ years; Global Director of Sustainability and head of the Corporate Foundation for an international consulting firm.	Chairperson, Executive, Strategy Retired at AGM, October 2025

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. At the 2025 AGM, the board approved Susan Mc Carthy as Chairperson and Lisa Doherty as Vice Chairperson.

Board member portfolios

Brighter Communities Worldwide Board members are responsible for specific portfolios. These portfolios include Strategy,Governance; Communications; Partnering; Global Citizenship Education; Volunteer; Funding; Finance; Risk; HR; Safeguarding; Audit and Fundraising.

Board sub committees

The Board has a number of sub-committees including: Finance, Audit and Risk; Human Resources (HR); Executive and Fundraising. A subgroup also coordinates the implementation of the new strategic plan, in particular outcome 2 and outcome 4. 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 **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. 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 organisation 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 quarter. 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.

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 2025 Brighter Communities Worldwide contracted expertise in Communications (Social media, Marketing) to support its operations, and two Consultants – one to support organisational development (Outcome 4) and one to support climate and resilience (Outcome 2).

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 April 2025). This policy outlines its approach to recruitment in the organisation. Brighter Communities Worldwide includes its remuneration procedures in employees' contracts.

Brighter Communities Worldwide has a performance management policy in place (last reviewed in April 2025). 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. A new policy on Safety & Security Risk Management was developed in July 2025.

Networks and consortia

Brighter Communities Worldwide is a member of Dóchas – the Irish Association of Non-Governmental Development Organisations, the Comhlámh Code of Good Practice, Irish Development Education Association (IDEA), Irish Global Health Network (IGHN), the CHS Alliance, The Wheel, Charities Institute Ireland, Cobh Chamber of Commerce, 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 2025 it reviewed the charity's compliance across all six principles. The Board reviewed its compliance in June 2025 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 2025..

Brighter Communities Worldwide has a **Conflict of Interest** policy in place (last reviewed in April 2025) 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 assists 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 2025) 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 is a member 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 31st October 2025.

Board performance

Brighter Communities Worldwide undertook a self-evaluation process during 2025. 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 / Department of Foreign Affairs guidelines on financial reporting. Brighter Communities Worldwide publishes its annual accounts online every year and these are available on our website.

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. 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). Since 1 January 2026, Ireland's new pension auto-enrolment scheme, My Future Fund, requires eligible employees not already contributing to a qualifying workplace pension to be automatically enrolled by their employer. Brighter Communities Worldwide complies with the requirements of this legislation.

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 April 2025) 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 July 2025). This sets out the key messages to be used in all communications.

Dóchas Charter

Brighter Communities Worldwide is a signatory 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 Charter

Brighter Communities Worldwide remains a committed signatory to the Dóchas Safeguarding Charter, upholding the highest standards in safeguarding practice across all aspects of our work. We believe in a world rooted in justice, equality, solidarity, and respect for human rights – where everyone, especially the most vulnerable, is protected from all forms of violence, abuse, and exploitation.

Since its launch in December 2024, the Dóchas Leadership Safeguarding Charter serves as the sector's single, unified safeguarding framework, replacing the previous Dóchas Safeguarding Code. Brighter Communities Worldwide proudly adheres to this Charter, affirming our commitment at the highest levels of governance and management to champion a culture of safety, transparency, and survivor-centred response. During 2025, Brighter Communities Worldwide updated its Vulnerable Adult and Child Safeguarding policies to align with the Dóchas Safeguarding Charter, with specific revisions made to the introduction and definitions sections. Through strong policies, continuous staff and volunteer training, and community-based safeguarding approaches, we aim to ensure that everyone who works with or is reached by our programmes is treated with dignity, respect, and care.

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.

Comhlámh Code of Good Practice (CoGP)

Brighter Communities Worldwide is a signatory of the Comhlámh Code of Good Practice (CoGP) for Volunteer Sending Agencies (VSAs). This is a set of values-led principles that provides organisations with a framework to reflect on, adapt, and deepen their international volunteering practice. The Code has 5 core values – Solidarity; Social Justice; Ecological Sustainability; Respect and Integrity. A revised edition of the CoGP was launched in 2024 and as part of the holistic annual review, we focused on 2 key indicators to strengthen our approaches to ethical communications during 2025.

The Core Humanitarian Standard on Quality and Accountability (CHS)

The Core Humanitarian Standard (CHS) sets out nine commitments that organisations involved in humanitarian and development work use to improve the quality, effectiveness, and accountability of their assistance. Brighter Communities Worldwide submitted its first self-assessment in June 2022 under the CHS Alliance Verification Scheme and was approved by the CHS in July 2022. Since then, we have been implementing our CHS improvement plan to strengthen our systems and deepen our accountability to the communities we serve. At the time of writing (July 2026), Brighter Communities Worldwide has begun reviewing our compliance against the revised CHS commitments. This process will guide the continued strengthening of our quality and accountability practices across all programmes and operations.

Board initiatives during 2025

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

- Maintain compliance with the Charities Regulator Authority Governance Code for Charities.
- Engage external consultants to support organisational development and climate and resilience.
- An induction was organised for our new board members and held in January 2026.
- Successfully managed a significant Board leadership transition during the year, including the retirement of three long-serving members and the election of a new Chairperson and Vice Chairperson at the AGM.

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 July 2025) 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 3 times during 2025. Brighter Communities Worldwide is audited by S&W Partners Accounting, Tax & Advisory Services (Ireland) Limited 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 2025 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.

As outlined under Governance Codes above, Brighter Communities Worldwide operates its fundraising programme to the Charities Institute Ireland's Triple Lock Standard, demonstrating openness, transparency and integrity to our beneficiaries and donors.

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 2 of the Directors' Report.

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.

Statement on relevant audit information

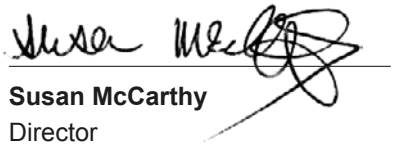
In the case of each of the persons who are directors at the time this report is approved in accordance with Section 332 of Companies Act 2014:

(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.

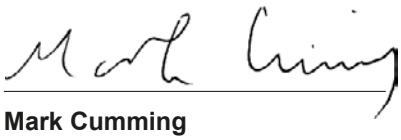
Auditor

Grant Thornton Holdings Limited resigned as auditors during the year and the members appointed MC2 Audit Limited t/a S&W Ireland as the company's auditor and in accordance with section 383(2) of the Companies Act 2014, continue in office as auditor of the company.

Approved by the Board and signed on its behalf by:



Susan McCarthy
Director



Mark Cumming
Director

Date: 19 October 2026

Statement of Directors' responsibilities

The Directors, who also act as trustees for the charitable activities of Brighter Communities Worldwide Company Limited by Guarantee, are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

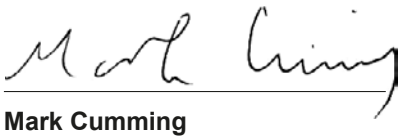
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council, as modified by the Charities SORP (FRS 102). 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 otherwise comply with the Companies Act 2014.

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

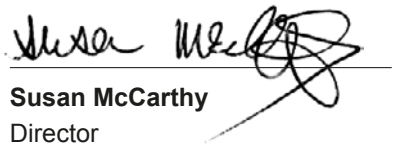
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those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

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

By order of the Board of Directors



Mark Cumming
Director



Susan McCarthy
Director

Date: 19 October 2026

Independent auditor's report

Opinion

We have audited the financial statements of Brighter Communities Worldwide Company Limited by Guarantee ('Brighter Communities Worldwide') for the year ended 31 December 2025, which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued in the United Kingdom by the Financial Reporting Council, as modified by the Charities SORP (FRS 102) Accounting and Reporting by 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).

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Brighter Communities Worldwide as at 31 December 2025 and of its deficit for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, as modified by the Charities SORP (FRS 102); 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 described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Brighter Communities Worldwide in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and 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 Brighter Communities Worldwide'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

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

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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, 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.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Brighter Communities Worldwide were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

Responsibilities of Directors for the financial statements

As explained more fully in the statement of Directors' responsibilities, the Directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the Directors determine is 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, the Directors are responsible for assessing the Brighter Communities Worldwide's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the Brighter Communities Worldwide's 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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements.

This description forms part of our auditor's report.

Use of our report

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.



James Loughrey
for and on behalf of MC2 Audit Limited
Chartered Accountants & Statutory Audit Firm
Penrose Wharf
Penrose Quay
Cork

Date: 23 October 2026

Statement of financial activities

(Including income and expenditure account)

For the financial year ended 31 December 2025

Income and endowments from:	Notes	Unrestricted funds 2025 €	Restricted funds 2025 €	Total funds 2025 €	Unrestricted funds 2024 €	Restricted funds 2024 €	Total funds 2024 €
Donations and legacies	2	180,658	-	180,658	187,986	-	187,986
Charitable activities	3	-	491,794	491,794	-	466,136	466,136
Other income	4	166,420	78,618	245,038	184,241	88,684	272,925
Total income		**347,078**	**570,412**	**917,490**	**372,227**	**554,820**	**927,047**
Expenditure on:							
Charitable activities	5	449,358	515,722	965,080	321,319	617,765	939,084
Costs of generating income	6	13,435	39,454	52,889	31,413	-	31,413
		462,793	**555,176**	**1,017,969**	**352,732**	**617,765**	**970,497**
Net income/(expenditure) for the year		**(115,715)**	**15,236**	**(100,479)**	**19,495**	**(62,945)**	**(43,450)**
Fund balances at 1 January 2025		511,855	150,262	662,117	492,360	213,207	705,567
Fund balances at 31 December 2025		**396,140**	**165,498**	**561,639**	**511,855**	**150,262**	**662,117**

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Balance sheet

As at 31 December 2025

Current assets	Notes	2025 €	€	2024 €	€
Debtors	*14*	43,526		9,179	
Cash at bank and in hand		539,979		677,127	
		583,505		**686,306**	
Creditors: amounts falling due within one year	*15*	(21,867)		(24,189)	
Net current assets			**561,638**		**662,117**
Income funds					
Restricted funds			165,498		150,262
Unrestricted funds			316,140		431,855
Designated funds			80,000		80,000
			561,638		**662,117**

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the Board of Directors on 19 October 2026 and were authorised for issue on their behalf by:

Mark Cumming
Director

Susan McCarthy
Director

Statement of cash flows

For the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Cash absorbed by operations	*16*	(137,148)	(32,453)
Net decrease in cash and cash equivalents		(137,148)	(32,453)
Cash and cash equivalents at beginning of year		677,127	709,580
Cash and cash equivalents at end of year		**539,979**	**677,127**

Notes to the financial statements

For the financial year ended 31 December 2025

1. Accounting policies

Charity information

Brighter Communities Worldwide Company Limited by Guarantee is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is 2 Westbourne Place, Cobh, Co. Cork.

1.1 Accounting convention

These financial statements have been prepared in accordance with the requirements of the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by 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). The Brighter Communities Worldwide is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in euros, which is the functional currency of the Brighter Communities Worldwide. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the Brighter Communities Worldwide has adequate resources to continue in operational existence for the foreseeable future. Thus, the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Foreign currency transactions

Transactions in currencies other than euros are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

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 from the company.

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.

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.

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.

Interest income is recognised on a receivable basis.

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.

1.6 Restricted funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in Note 3 to the financial statements.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.9 Financial instruments

The Brighter Communities Worldwide has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Brighter Communities Worldwide's balance sheet when the Brighter Communities Worldwide becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Brighter Communities Worldwide's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Brighter Communities Worldwide is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 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 long-term and will be disposed of within a reasonable time frame.

1.13 Reserves policy

In order to secure the long-term viability of the charity and to maintain the smooth operation of the organisation, it is critical to ensure that the organisation has adequate reserves. The level of reserves is required to cover the following activities of the organisation:

- Provide funding for sustainable programmes.
- Meet contractual liabilities such as lease agreements, statutory staff payments and payments to creditors.
- Maintain a required level of funding available for overseas programmes during times of financial difficulty where fundraising income is diminished.
- To facilitate programme/project continuation especially where a partner submits a new or additional phase
- proposal in advance of the current activity being completed, in order to meet seasonal requirements (i.e. farming season) and prevent development gaps.
- Meet unanticipated expenses such as repairs and maintenance, currency variances and legal costs.
- Cover day to day expenditure of the company.
- Ensure there is adequate funding should any winding up costs ever arise.
- Provide for any other unanticipated expenditure of significance.

The Board may designate unrestricted reserves for specific future expenditure and any other potential future requirement(s). The Board has adopted a reserves policy based on foreseeable expenditure and in particular, long-term commitments to projects. The designated reserves are outline in Note 17 to the financial statements.

1.14 Taxation

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

1.15 VAT compensation scheme

Income received under the VAT compensation scheme is recognised when the charity has entitlement to the income, receipt is probable and the amount can be measured reliably. Amounts receivable are recognised within the Statement of Financial Activities in the period to which the claim relates.

2. Income from donations and legacies

	Unrestricted funds 2025 €	Total funds 2024 €
Friends of Kipkelion	127,168	127,998
Corporate donations	357	469
General donations	15,052	17,925
Standing orders	24,347	25,040
Taxation refunds	13,734	16,554
	180,658	**187,986**

3. Charitable activities – Income

Charity trading income	Unrestricted funds 2025 €	Restricted funds 2024 €
Department of Foreign Affairs	340,000	340,000
Electric Aid	10,993	9,997
Surgeon Noonan	20,000	20,000
Irish Forum Global Health	2,700	8,000
SHARP	10,000	13,000
JP Mc Manus Charitable Foundation	25,000	10,000
Self Help Africa	-	12,508
ERM Foundation	18,101	22,631
Sunflower Charitable Foundation	50,000	30,000
Joe & Helen O'Toole Trust	10,000	-
Tomar Trust	5,000	-
	491,794	**466,136**

4. Other trading activities

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €
Walks, runs and marathons	9,080	-	9,080	18,095	-	18,095
Kenya ball	26,280	-	26,280	35,755	-	35,755
Other fundraising events	131,060	78,618	209,678	130,391	88,684	219,075
	166,420	**78,618**	**245,038**	**184,241**	**88,684**	**272,925**

5. Charitable activities – Expenditure

	Direct costs 2025 €	Support costs 2025 €	Total 2025 €	Direct funds 2024 €	Support costs 2024 €	Total 2024 €
Education projects	251,463	87,818	339,281	279,559	127,567	407,126
Health including water	300,510	104,946	405,456	228,594	125,314	353,908
Resilience	105,042	36,683	141,725	62,758	29,450	92,208
Global citizenship	-	78,618	78,618	-	85,842	85,842
	657,015	**308,065**	**965,080**	**570,911**	**368,173**	**939,084**

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

Kenya	657,015	229,447	886,462	570,911	282,331	853,242
Ireland	-	78,618	78,618	-	85,842	85,842
	657,015	**308,065**	**965,080**	**570,911**	**368,173**	**939,084**

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.

6. Raising funds

	Direct costs 2025 €	Support costs 2025 €	Total 2025 €	Direct funds 2024 €	Support costs 2024 €	Total 2024 €
Fundraising expenses	13,435	-	13,435	-	-	-
Supporting costs	-	39,454	39,454	31,413	-	31,413
	13,435	**39,454**	**52,889**	**31,413**	**-**	**31,413**

7. Department of Foreign Affairs and Trade

	Restricted at start 2025 €	Grant income 2025 €	Grant spend 2025 €	Restricted at end 2025 €
Health projects 2024/25	213,207	-	(213,207)	-
Health projects 2025/26	-	340,000	(174,502)	165,498
	213,207	**340,000**	**(387,709)**	**165,498**

	Restricted at start 2024 €	Grant income 2024 €	Grant spend 2024 €	Restricted at end 2024 €
Health projects 2023/24	207,275	-	(207,275)	-
Health projects 2024/25	-	340,000	(126,793)	213,207
	207,275	**340,000**	**(334,068)**	**213,207**

Irish Aid provide support to Brighter Communities Worldwide under the Civil Society Fund (CSF). The CSF fund supports Brighter Communities Worldwide projects in health, water, education and economic empowerment. An amount of €165,498 was unspent as at the financial year end (2024: €213,207) and has been included in the restricted reserve at the financial year end.

8. Charitable activities – Support costs

	Charitable activities – Support costs 2025 €	Raising funds – Support costs 2025 €	Total 2025 €	Charitable activities – Support costs 2024 €	Raising funds – Support costs 2024 €	Total 2024 €
Staff salaries	124,798	23,771	148,569	97,383	18,549	115,932
Office expenses	6,779	1,291	8,070	10,533	1,571	12,104
Website and IT	7,925	441	8,366	11,306	942	12,248
Insurance	2,821	537	3,358	2,771	528	3,299
PR/Events	56,604	10,895	67,499	61,322	4,084	65,406
Governance and audit	15,147	2,516	17,663	17,657	3,770	21,427
Organisational development	-	-	-	23,919	-	23,919
Travel expenses	15,373	3	15,376	10,587	1,970	12,557
Global citizenship education	78,618	-	78,618	85,841	-	85,841
	308,065	**39,454**	**347,519**	**321,319**	**31,413**	**352,732**

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

Governance and audit costs include costs for outsourcing accounts, membership fees for sector organisations and audit fees.

9. Net surplus/(deficit)

This is stated after charging/(crediting):

	2025 €	2024 €
Government grants	340,000	340,000
Auditors' remuneration, including expenses - Audit of the financial statements	13,345	13,100

10. Staff costs

	2025 €	2024 €
Wages and salaries	123,434	113,552
Social welfare costs	13,795	12,541
Pension costs	11,340	11,340
	148,569	**137,433**

Where pension costs are incurred in more than one activity, they are apportioned between the related activities the amount of staff cost that each activity absorbs. 0% of defined contribution pension costs are paid from restricted funds.

The average monthly number of employees during the year was:

	2025 number	2024 number
Ireland	3	3

There is no employee of the company that acts as a director. The total remuneration package of the Chief Executive Officer comprised salary of €76,888 (2024: €65,130). No other employee received remuneration above €60,000 in the year.

11. Directors' remuneration and expenses

None of the Directors (or any persons connected with them) received any remuneration or benefits from the Brighter Communities Worldwide during the year.

Travel and accommodation expenses relating to meetings of the Board that were reimbursed to the relevant Board members amounted to €Nil in 2025 (2024: €Nil).

12. Key management compensation

Key management compensation is disclosed in Note 19 to the financial statements.

13. Debtors: Amounts falling due within one year

	2025 €	2024 €
Trade debtors	38,123	2,832
VAT receivable	-	6,347
Prepayments and accrued income	5,403	-
	43,526	**9,179**

14. Creditors: amounts falling due within one year

	2025 €	2024 €
PAYE/PRSI/USC	6,419	8,897
Trade creditors	2,716	2,192
Accruals	12,732	13,100
	21,867	**24,189**

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

	2025 €	2024 €
Net expenditure for the reporting year	(100,479)	(43,450)
Adjustments for: (Increase) in debtors	(34,347)	(2,665)
(Decrease)/Increase in creditors	(2,322)	13,662
Deficit for the year	**(137,148)**	**(32,453)**

16. Statement of funds

(i) Reconciliation of funds:	Unrestricted funds 2025 €	Restricted funds 2025 €	Designated funds 2025 €	Total funds 2025 €
Funds at 1 January 2025	431,855	150,262	80,000	662,117
Net surplus (deficit) for the year	(115,715)	15,236	-	(100,479)
Fund balances at 31 December 2025	**316,140**	**165,498**	**80,000**	**561,638**

(ii) Analysis of net assets between funds:	Unrestricted funds 2025 €	Restricted funds 2025 €	Designated funds 2025 €	Total funds 2025 €
Current assets	338,007	165,498	80,000	583,505
Liabilities	(21,867)	-	-	(21,867)
Fund balances at 31 December 2025	**316,140**	**165,498**	**80,000**	**561,638**

(iii) Movement in funds:	Op bal 2024 €	Income 2025 €	Expenditure 2025 €	Cl bal 2025 €
Unrestricted funds	431,855	347,078	(462,793)	316,140
Restricted funds	150,262	570,412	(555,176)	165,498
Designated funds	80,000	-	-	80,000
Fund balances at 31 December	**662,117**	**917,490**	**(1,017,969)**	**561,638**

Designated funds comprise of the Incident Management Reserve fund of €5,000 (2024: €5,000) and the Operational Reserve fund of €75,000 (2024: €75,000). These funds have been designated by the company for use in 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.

17. Financial commitments, guarantees and contingent liabilities

Grant funding received during the financial year from Department of Foreign Affairs Civil Society Fund of €340,000 may be repayable if it is determined that it was not spent on agreed purposes within twelve months of the allocation of the funds.

Donations made by key management personnel and directors have not been disclosed as these were considered to be in the ordinary course of business.

18. Events after the reporting date

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

19. Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025 €	2024 €
Aggregate compensation	122,285	96,007

20. Taxation

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

21. 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.

22. Controlling party

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

23. Comparative information

Certain comparative amounts have been reclassified/represented to conform with the current year's presentation. In addition, an immaterial error was identified in the comparative figures which has been corrected in the current year's financial statements. The correction has no material impact on the previously reported profit, net assets or equity of the company.



Brighter Communities Worldwide

CREATING BETTER FUTURES

Brighter Communities Worldwide is a registered charity in Ireland CHY16505; Charity Regulatory Authority Number CRA 20059583

Brighter Communities Worldwide is a registered NGO in Kenya OP 218/051/2005/0295/3731

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