

FRIENDS OF LONDIANI IRELAND LIMITED

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

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

FRIENDS OF LONDIANI IRELAND LIMITED

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FRIENDS OF LONDIANI IRELAND LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS	Maria Kidney - Chairperson Sally O'Neill - Vice Chairperson Helen Concannon Anita Layden Hazel Murphy Audry Deane Eva Creely Kieran Curtis Siobhan Cully Charlie Daly
COMPANY SECRETARY	Anita Layden
COMPANY NUMBER	398094
CHARITY REGISTERED NUMBER	CHY 16505
REGISTERED OFFICE	9 Cois Cuain Mosestown Whitegate Co. Cork
AUDITOR	Deloitte Chartered Accountants and Statutory Audit Firm No. 6 Lapps Quay Cork
BANKERS	Permanent TSB Patrick Street Cork
SOLICITORS	Charles C. Daly 2 Westbourne Place Cobh Co. Cork
COUNTRY OF INCORPORATION	Ireland

FRIENDS OF LONDIANI IRELAND LIMITED

DIRECTORS' REPORT

The Directors present herewith their report and the audited financial statements for the financial year ended 31 December 2015.

Structure, Governance and Management

Structure

Board of Directors and Executive Committee

Friends of Londiani Ireland Limited (FOL) is governed by the Board of Directors. The Board is composed of 10 Non-Executive Directors plus the Chief Executive Officer. The Board meet 6 times a year and has ultimate responsibility for directing the affairs of Friends of Londiani, ensuring it is solvent, well-run and delivering the outcomes for which it has been set up. The Board is responsible for the strategic direction of Friends of Londiani, safeguards the ethos of Friends of Londiani and is responsible for the audit and finance of Friends of Londiani including money, insurance and legalities. The Directors have responsibility for, and are aware of the risks associated with the operating activities of Friends of Londiani. Adequate systems of internal control are in place which aim to ensure compliance with laws and policies, ensure efficient and effective use of resources, safeguard assets and maintain the integrity of financial information produced. Financial information is subject to detailed review at Board level.

In between Board meetings, the day-to-day management of the organisation is delegated to the Chief Executive Officer and the Staff Team. The Executive Committee consists of the Chief Executive Officer, the Chairperson, Vice Chairperson and the Company Secretary. They meet at least once a month and deal with any urgent matters; they ensure that Board decisions are implemented; they deal with any Conflict of Interest, budgeting and authorise volunteer projects.

Board Committees

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

Staff & Operations

Day to day operations are undertaken by the Chief Executive Officer and the Officer Manager. From time to time third party services are provided to Friends of Londiani and these are coordinated by the Chief Executive Officer. These include suppliers, auditors and solicitors.

Governance

Governing document

The Company was incorporated on 23 February 2005 and is a Company limited by guarantee not having a share capital. As of 31 December 2015, there were 10 members whose guarantee is limited to €1 each. This guarantee continues for one year after membership ceases.

The Board

The board has a transparent Board Renewal process in place to ensure that board has the desired blend of skills and experience at any given time. New board members are elected by the members of Friends of Londiani at the Annual General Meeting of the Charity.

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Appointment of Directors

The Board of Friends of Londiani is comprised of 10 Directors and 1 Chief Executive Officer.

Directors' induction and training

New Directors and staff have an induction programme to ensure that collectively they have the necessary knowledge required for proper governance of the charity. Continuous support is provided to board members throughout their term.

Governance Codes

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

Friends of Londiani complies with the Governance Code Type B for community, voluntary and charitable organisations in Ireland. We confirm that a review of our organisation's compliance with the principles in the Code was conducted on the 7th June 2015. This review was based on an assessment of our organisational practice against the recommended actions for each principle. The review sets out actions and completion dates for any issues that the assessment identifies needs to be addressed.

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

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

Charities Regulatory Authority

Friends of Londiani is compliant with the requirements of the CRA and submitted its first annual report before the deadline of 31st October 2015.

Board Performance

Friends of Londiani has a self-evaluation process in place using the Dóchas Checklist for Board Self Evaluation. This self-evaluation is undertaken once a year by the board.

Finance and Fundraising

Friends of Londiani is committed to achieving the standards outlined in the Statement of Guiding Principles for Fundraising supplied by ICTR, the organisation representing the interests of Irish charities.

Friends of Londiani's financial statements follow the recommendations set out in the Statement of Recommended Practice (SORP) standard and with the Dóchas/Irish Aid guidelines on financial reporting.

Friends of Londiani publishes its financial statements online every year and these are available on our website <http://www.friendsoflondiani.com>.

Directors Expenses & Pensions

All Friends of Londiani board members are voluntary and do not receive payments to attend board meetings. All expenses incurred by board members in fulfilling their duties as board members are paid according to Friends of Londiani's Expense Policy.

Friends of Londiani does not pay any pension allowances for its employees but has a PRSA scheme in place should any employee wish to avail of this.

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Risk management

The Directors are aware of the risks to which Friends of Londiani is exposed, in particular, to the financial and operational risks and are satisfied that appropriate systems are in place to mitigate exposure to the risks.

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

Dóchas Code of Conduct on Images and Messages

Friends of Londiani is a signatory of the Dóchas Code of Conduct on Images and Messages ("the Code") and commits to applying the Code's principles for all their communications. Friends of Londiani strives to support the Code's implementation and to promote it across all members of staff, as well as partners, contractors and the wider NGO sector.

By signing the Code, Friends of Londiani commits to a set of principles, ensuring that it will avoid stereotypical or sensational images, respect the dignity and equality of all people portrayed and promote fairness, solidarity and justice through all its communications. Friends of Londiani also agrees a number of commitments to ensure the Code's principles are implemented throughout all activities of the organisation.

In June 2015, Friends of Londiani was notified by Dóchas that it has fulfilled all nine minimum criteria for the Code.

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

Comhlámh Code of Good Practice (CoGP)

Friends of Londiani are signatories to the Comhlámh Code of Good Practice (CoGP) for Volunteer Sending Agencies. This is a set of standards for organisations involved in facilitating international volunteer placements in developing countries. The focus is to ensure overseas volunteering has a positive impact for the three main stakeholders: the volunteer, the sending agency and the local project and community.

Additionally, it reflects a number of core values. These are: partnership, quality, security, encouraging appropriate volunteer attitudes, valuing volunteering, sustainability, development education, solidarity, and the importance of contributing to development.

As signatories to the CoGP, Friends of Londiani undertake an annual self-audit of our volunteer programme to check that we are adhering to the standards and to outline areas where we can strengthen and improve within the coming year.

Friends of Londiani achieved the Core Indicators Award in 2015 for our adherence to the code. This means that we are deemed to have all the core indicators in place and have attained comprehensive compliance.

If you feel we are not adhering to the Code please contact us info@friendsoflondiani.com or info@comhlamh.org.

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The Core Humanitarian Standard on Quality and Accountability (CHS)

This replaced the People in Aid Code of Good Practice at the end of 2014. The CHS sets out Nine commitments that organisations and individuals involved in humanitarian response can use to improve the quality and effectiveness of the assistance they provide. It also facilitates greater accountability to communities and people affected by crisis: knowing what humanitarian organisations have committed to will enable them to hold those organisations to account. Friends of Londiani supports the CHS and is striving to implement the code throughout the organisation.

Board initiatives during 2015

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

- * Holding several meetings and discussions during the year to develop and govern the organisation.
- * In October a workshop was held for all board members and this was facilitated by an external facilitator. The workshop focused on setting the framework for the future of Friends of Londiani through to 2025.
- * The Board has developed and enhanced several policies and strategies during 2015 including its Child Safeguarding Policy; Vulnerable Adults Safeguarding Policy; Volunteer Policy; Age Policy; Garda Vetting Policy; Data Protection Policy; Conflict of Interest Policy; Conflict of Loyalty Policy; Directors Code of Conduct; Complaints Policy; Risk Management Policy.
- * During 2015 the Board continued its governance work ensuring compliance with appropriate codes and Charities regulation.

Mission

The mission of Friends of Londiani is to work with the people of Londiani and its surrounding villages to develop and complete sustainable community projects to enable and empower the people to achieve an improved quality of life based on their values and become the authors of their own development. The Friends of Londiani will endeavour to achieve these goals in a spirit of co-operation and mutual respect with one another and with the people of the area. This partnership will enable members of Friends of Londiani to further develop skills and a deeper cultural understanding.

Vision

The vision of Friends of Londiani is for the communities with whom they work with to have an improved quality of life based on Kenyan values. This development will occur through participation in community projects. The projects will be implemented through partnerships based on the local communities self-identified needs in the areas of health, education, water provisions and sanitation.

The importance of cooperation will be evident in the work of the charity and its sustainability will be apparent through the involvement of the communities and their ownership of the projects.

Programme Areas

These programmes are based on helping to achieve the Millennium Development Goals and are in line with the Government of Kenya Kericho County Development Plan & the Kenyan Ministry of Health Community Health Strategy.

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- * The Health Programme which includes Water & Sanitation as well as public and clinical health and involves Friends of Londiani working closely with the Ministry of Health to ensure consistency with mainstreaming opportunities and the Ministry of Health "Norms & standards for Health Service Delivery" document.
- * The Economic Empowerment Programme looks at the sourcing of funding for Community Groups, capacity building in terms of accessing this funding and basic skills on Business Training as well as skills training income generation activities.
- * The Education Programme includes both formal and non-formal education and includes supporting the Kenyan education system and community education.
- * The Development Education Programme aims to deepen peoples understanding of global issues and encourage people to act to create a more just and equal world.

Programme Objectives 2015 - 2017

Friends of Londiani 's overall strategy in the period 2014-2017 aims to enhance the community's ability to improve their basic health care in order to improve productivity and thus reduce poverty, hunger, child and maternal deaths as well as improve education performance across communities.

Friends of Londiani Overall Strategic Direction 2015 and beyond - Friends of Londiani has a strategic plan outlining the strategic direction for the organisation from 2015 -2017. Building on the strong foundations of the first 10 years, a new Planning Framework was developed with extensive stakeholder engagement during 2012/3 to set the future direction for all the organisations in contributing to the work of Friends of Londiani. These Strategic Directions set the path for the future. They reflect the aspirations of the communities with whom Friends of Londiani works and Friends of Londiani's role in supporting the realisation of these aspirations. The Strategic Plan is focused on three main areas of work:

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

Friends of Londiani Kenya's current operational plan is from 2015 to 2017 'Creating Better Futures'; it is focused around 4 main themes, which are the basis of the needs based programmes. These included Better Education (increased access to strengthened formal and informal educational opportunities for communities); Improved Health care (Improved health of community members together with increased coverage and effectiveness of health systems); Clean Water (Access to clean water for communities) and Thriving Economy (Increased household income in the District.)

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

Achievements and performance

In 2015, Friends of Londiani has supported many projects under its programme areas of Health, Economic Empowerment, Education and Development Education.

Health programme

Londiani Sub County Hospital

- * The ESTHER Alliance is a European initiative that involves twinning hospitals in the European Union with hospitals in developing countries. ESTHER Ireland uses the twinning model to foster effective north-south and south-south partnerships that can build capacity of the health workforce and health institutions.
- * Friends of Londiani facilitates a link between Mayo General Hospital and Londiani Sub County Hospital in Kenya. In September, Friends of Londiani was accredited with the ESTHER Ireland and in October, Londiani Sub County Hospital participated in the ESTHER Alliance African Regional Workshop.
- * One of the targeted interventions supported by this partnership through the work of Friends of Londiani has been towards the provision of essential obstetric and new born care (EONC) packages as well as training in lifesaving skills for assisted delivery and new-born resuscitation. Additional joint activities included the orchestration of a peer education health care project to reduce mother-to-child HIV transmission, as well as commissioning and building an operating theatre for Londiani Sub County Hospital.

Maternal Health

- * Friends of Londiani's Maternal Health Programme focuses on three levels - Community (through Life skills), Community Health Workers (CHWs) and Health Practitioners. The Essential Obstetric and Neonatal Care (EONC) course is run by Friends of Londiani in partnership with the Ministry of Health and uses a syllabus from the Royal College of Obstetricians and Gynaecologists in London.
- * In total 3 courses were run during the year training 87 Health Professionals. The aim is to improve the obstetric care skills and knowledge amongst Health Professionals across the region.
- * This improvement in skills contributes to the improvement in indicators including perinatal mortality rate (PMR) and Caesarean Section Rate (CSR).
- * During the year there was a growth of 1.24% the number of births taking place in facilities in the region (facility birth rate increased from 16% to 20%). 54% of all births in the region take place in Londiani District Hospital.
- * As part of the Community Health Strategy roll out, maternal health training were included in all Community Unit (CU) training for CHWs. During the year 8 Maternal Health Courses were completed with a total of 252 participants trained.

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Community Health

- * The Community Health Strategy is a community led holistic approach to health care. It is an initiative of the Ministry of Health (MOH) in Kenya, and correlates with the Friends of Londiani Healthy Village model. It involves taking health to the community level through the formation of Community Units (CU). Each CU contains approximately 1,000 households, and is managed by a Community Health Committee (CHC), and volunteer Community Health Workers (CHW) who link with Community Health Extension Workers (CHEW) in health facilities.
- * During this year 4 CU's were rolled out across the Region. This involved the training of CHC, CHWs and CHEWS; the collection of baseline data and the prioritisation of needs in each CU at Dialogue Days. Action Days were carried out in the 4 CUs as well as in 4 other locations where CHWs educate the community on key health issues.
- * The CU structure brings health closer to community members. Health issues are identified at source and so actions can be taken immediately - for example if an outbreak occurs in a community. Community Members have increased knowledge and awareness of health issues; the CHWs are community members and therefore are known and trusted by the communities.
- * The Remote Emergency Care is a 2 day First Aid Course for remote settings. It focuses on basic first aid administration, transferring patients using locally available materials. During the year 2 courses were run for 55 CHWs.
- * Field Days continue to be an effective method of reaching large numbers of people. Stations including de-worming, Vitamin A, Maternal and Child Health, Hygiene/Water/Sanitation, Alternative Rites of Passage (an alternative rite to Female Genital Cutting), HIV/AIDS including voluntary counselling and testing (VCT) and Malaria Prevention were available at all events as well as any necessary stations if there was an outbreak at the time for example polio, measles or cholera.
- * Field Days were rolled out in 17 locations across the region in 2015. This enabled 7,659 people to access key health information in preventable diseases, water treatment, deworming, HIV/AIDS, Malaria, and MCH services.
- * Outreach Clinics bring services to remote areas and enable communities to access these services. The services include immunisation, Vitamin A distribution, mother and child health (MCH) clinics, Reproductive Health Clinics, Malaria Treatment and prevention. If required patients are referred to the nearest health facility. The results show that Outreach Clinics have contributed positively to maternal health indicators around ANC, and immunisation.
- * During the year 81 Outreach Clinics were supported by Friends of Londiani. These are held monthly in 10 remote areas across the region. The results show that 8,878 people attended including 2,120 children under 5 and the majority of the adults attending were women.
- * Friends of Londiani's smokeless stove technology is an innovation which enables communities in this region to better manage the effects of climate change and reduce deforestation. Throughout the year 357 smokeless stoves were installed across the region. 92 Stove Installers were trained across 28 units.
- * The health of community members is showing some improvement due to the installation of smokeless stoves with the level of respiratory illness reported across the region reducing by 5.72 % in this grant period.

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- * The smokeless stove programme also has an impact on economic empowerment - both directly and indirectly. Directly local businesses (brick makers, chimney makers) are increasing their output, and installers receive a fee for installing each stove. The installers are the CHWs who are volunteers and so installing smokeless stoves creates an income opportunity. Indirectly, due to reducing the amount of firewood needed, households are better off as they pay less on firewood. Women are the key beneficiaries as they spend less time going to the forest and many use this additional time to engage in economic activity.
- * Friends of Londiani facilitated a number of Health Information Days during the last 12 months. In March Friends of Londiani supported International Women's Day. In April Friends of Londiani supported World Malaria Day and worked in partnership with the MOH on a malaria net distribution programme. In May, Friends of Londiani participated in Menstrual Hygiene Day. The aim of this day is to increase awareness of the challenges and taboos surrounding menstrual hygiene across the world. 25 schools in the region participated through awareness raising events, and activities.
- * Friends of Londiani supported Global Hand-washing Day in October. Friends of Londiani in partnership with the MOH organised awareness events, hand washing demonstrations across multiple schools in the region.
- * From 25th November, the International Day for the Elimination of Violence against Women to 10th December, Human Rights Day, Friends of Londiani participated in the 16 Days of Activism against Gender-Based Violence Campaign. Awareness raising events were held across the region.
- * In December Friends of Londiani supported the World Aids Day Event in Kericho County.
- * Friends of Londiani used its social media channels (Facebook, Twitter and Google+) to support all these Health Information Days.

Ndubusat Water Project

- * In 2015, the Ndubusat Water Committee extended the project to Mtaragon village.

Water Tanks

- * In 2015 five 32,000 litre ferrous-cement rain water harvesting tanks were installed in schools.
- * Twelve 2,000 litre rainwater harvesting tanks were installed in 5 schools throughout the District.

Nduro water project

- * Funding was approved by the County Government to bring water to the Kapwen Trading Centre.
- * Phase 5 to bring water from the Source storage tank to Ngorimori Centre was started in August with works continuing into 2016.

Economic Empowerment Programme

Business Courses

- * During the last 12 months, 4 business courses were facilitated by Friends of Londiani with 90 communities represented.

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- * These courses give basic business knowledge to community members - from income and expenditure to business plans.
- * Friends of Londiani through its partnerships with financial institutions in the region creates important connections for community members. These financial institutions are an integral part of the course, and their representatives present their services and opportunities for community members. The business course breaks down these barriers for community members and enables them to access finance.
- * Friends of Londiani continues to support community members after the course through supporting the development of their business plan, informing them of potential opportunities etc.

Sustainable Tourism

- * Several pilot treks were held throughout 2015 in the area of the sustainable tourism project. The purpose of the pilot treks included enabling participating villages to be familiar with the entire trekking route and learn about the features of each community and to encourage interaction between villages and within villages and to gain an insight into what visitors like and want so preparations can be made.
- * Friends of Londiani partnered with the Irish Foundation for Cooperative Development to develop a campsite along the route.
- * Work on the campsite is ongoing, and will enable trekkers to stay overnight along the proposed trekking route. In November the first group of trekkers stayed in the campsite for two nights.

Education Programme

Lifeskills Programme

- * Life Skills courses were rolled out in 19 locations across the region. The Life skills programme focuses on HIV/AIDS awareness, treatment and prevention; relationships; maternal health; and other issues requested by communities including drug awareness and mental health.
- * In total 858 people attended. This programme is often Friends of Londiani's first intervention in a community and as well as increasing knowledge and awareness it leads to the formation of community groups, and greater trust between community members. Many of these groups work together to bring change to their communities.

Female Genital Mutilation/Cutting (FGC/M) Abandonment Programme

- * The overall aim of the Female Genital Mutilation/Cutting (FGC/M) Abandonment programme is to transform the social convention of cutting girls and encourage the mass abandonment of the practice, which is infringing on Girls' Human Rights and replacing it with a safer culturally-appropriate alternative. There are five parts to this programme including community based education programme; Provision of reproductive information and educative materials; Alternative Rites of Passage (ARP) Programme; Working with Health Workers and Positive Public Affirmation.

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- * During the last 12 months 195 Power Brokers supported this programme through attending ARP, sensitisation & mobilisation events. 2,137 girls graduated from the ARP programme in December and January, bringing to 7,590 the number of girls who have graduated from the programme since its inception in 2009. Throughout the year 5 events were organised for the Programme Facilitators including the Annual Learning Seminar, Feedback Sessions, and Planning Sessions. These Facilitators are voluntary and engage with the programme throughout the year. Friends of Londiani works with these facilitators, Community Leaders, and CHWs to identify "hot-spot" areas throughout the region. These are areas where girls are at risk of FGM/C. During the last 12 months, 90 mobilisation and sensitisation events were held.

Healthy Schools Programme (HSP)

- * The Healthy Schools Programme is a joint partnership between Friends of Londiani, School Management, staff and students, the local Ministry of Education and the local Ministry of Health. It utilises the concept underlying the World Health Organisation's initiative of the Healthy Environments for Children Alliance (HECA). The aim is to reduce environmental risks to children's health that arise from the settings where they live, learn and play by providing knowledge, increasing will, mobilizing resources, and catalysing urgent action.
- * This is achieved through a programme that provides training for teachers and increases students' awareness of environmental health issues through classroom studies. A student HECA club is formed in each school, which aims to transfer knowledge into positive environmental action in the school and also in the wider community.
- * During the last 12 months 30 schools with a population of 9,530 students were added to the Healthy Schools Programme.
- * 90 teachers from these schools were trained in the HSP Programme in February 2015 and a further 90 teachers in October 2015.
- * Following this training, HECA Committees were elected in each of the 30 schools, and HECA Clubs started. The HECA Committee includes students, parents and teachers. The HECA Club includes students, and teachers. Between April and June 2015, 30 HECA Clubs (each with 20 members) were trained in the HECA programme. These HECA Clubs will work together to create healthy environments in their schools and improve the health of all students and their surrounding communities.
- * Based on a seven step cyclical programme, schools work towards one of three levels of Bronze, Silver and Gold. Upon attainment of the criteria of that level, schools are awarded a HECA flag to be flown with pride and as a symbol showing that particular school is a healthy place. During March/April 2015 assessments were carried out in all the HECA schools. Each school was evaluated according to HECA criteria for each award level. In total 26 HECA Flags were awarded to schools in the programme - 20 Bronze, 5 Silver and 1 Gold.
- * Improvement of school hygiene, sanitation and water infrastructure is a key component of the HECA and Girls for Girls programme. During this year, 5 latrines/washroom structures were constructed in 5 schools; 4 water tanks (30,000 litres) were constructed in 4 schools, and 8 smokeless stoves were installed in 4 schools. All these infrastructure projects were implemented using cost sharing of up to 50% with the schools.

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Girls for Girls Programme (G4G)

- * During 2015 10 more schools (475 girls) were added to the Girls for Girls (G4G) programme. These schools are already in the HECA programme.
- * G4G asserts that no girl should ever miss a day of school because of lack of access to affordable, hygienic sanitary products. G4G integrates education, health and economic empowerment initiatives to enable girls to stay in school. It includes a modularised education programme delivered by trained facilitators; Peer learning and mentoring; Access to sanitary products (low cost, various options, available each month); Income generation that includes: training; seed funding; mentoring and support and the provision of infrastructure ("girl friendly" latrines & washrooms).
- * In February 2015, an Economic Empowerment workshop was held for teachers from 3 schools already in G4G. The aim of this workshop was to enable teachers to implement the economic empowerment element of G4G in their schools. Through the economic empowerment element of G4G basic business skills are given to girls and each school develops an income generation project in order to sustain the programme. Reusable sanitary towels (environmentally sustainable) are given to members of the G4G club in each school, and the income from the income generation project is used to supplement the cost of the kits, and sustain their supply into the future. Two teachers from each of the ten 'new' schools attended a Hygiene Workshop in May 2015, with Principals attending one day of the training.

Education Bursary Programme

- * Friends of Londiani continued to support 63 students on its bursary programme in 2015.

Partnership & Capacity Development

- * Friends of Londiani held several partner meetings in 2015, the purpose of these is to keep updated with all partner activities and enable partners to feedback on the various programmes they are involved with.

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Development Education Programme

- * During 2015 Friends of Londiani continued to work on its development education and advocacy programme in Ireland.
- * 2015 was the European Year of Development and Dóchas were appointed as the National Coordinator for the EYD programme of action in Ireland. The theme of the year challenged people in Ireland to take action and consider themselves to be change makers. It was an opportunity to raise awareness of development across Europe and to highlight the work being done in development both in Ireland and overseas.
- * Friends of Londiani used our social media channels, blog & e-shots to challenge ordinary people to make a real difference starting with promoting the New Year's resolution campaign to help build a better world #NewYearNewWorld. The challenges continued during the year with promotion of our volunteer opportunities in Ireland and in Kenya, suggestions for ways to take action around various Global days throughout the year and news of the Global Goals for Sustainable Development as they were finalised & agreed in September.

Schools Network Programme

- * The Friends of Londiani Schools Network is made up of schools in Ireland linked with schools in Kenya. The network is part funded by the Irish Aid Worldwide Global Schools who provide a range of supports for development education initiatives at secondary school level.
- * Links between the schools began in 2009 and at the beginning of 2015 there were 5 Irish and 5 Kenyan schools in the network. The theme for the first half of 2015 was Human Rights, Human Responsibilities and from September for the new school year the focus was on the Global Goals for Sustainable Development and the Post 2015 Agenda.
- * Students in Ireland and Kenya focused on the Human Rights theme with books and DVDs of Ben Carson's story Gifted Hands and Wangari Maathai's story Unbowed. They wrote reviews on both stories and swapped them between Ireland and Kenya sharing their views and opinions. Kenya days were organised in the schools to promote the link between Ireland and Kenya and informing the rest of the students in the school.
- * The highlight for the students in the early part of the year was a student workshop. This took place on the same day in Ireland and Kenya. In total 9 schools were involved in the day which focused on the new Global Goals for sustainable development and included a workshop to introduce the new goals and the process involved in finalising what they would be. Each student had the opportunity to add their input and vote on MyWorld.org for what they believed were priority. Drumming and gymnastic sessions were also involved encouraging communication skills and team work among the students.
- * Each school had the opportunity during the day to skype with their partner school and talk about how the workshops were going in both countries. That part of the day was a big hit on both sides of the network.

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- * The Global Goals theme continued into the new school terms in late 2015. Three of the Irish schools in the network completed their partnerships and new schools are invited to join for the new year. The Global Goals provide the opportunity for students to explore their shared hopes and expectations for the future as they will live in a world shaped by them.

Volunteer "Harambee Projects"

- * In 2015 Friends of Londiani had several volunteers who spent time in Kenya working with the communities and staff there.
- * A student from UCC International Development and Food Policy degree course divided her work placement between Ireland and Kenya. She volunteered schools engagement, office administration and fundraising in Ireland and monitoring and evaluation and report writing in Kenya.
- * The Rescue and Emergency care course benefited from 2 volunteers who spent time in Kenya during 2015 adding extra capacity to further development of the course and the training of local facilitators.
- * In November a team of six took part in a Harambee project made up of Irish, Australian, Portuguese and Kenyan volunteers. They supported the Rescue and Emergency Care courses; the smokeless stove building; the business training courses, Life skills, peer education and the sustainable tourism trekking route. The Kenyan volunteer stayed on after the project to volunteer at the FOL office for the rest of the year.
- * The Irish office had several volunteers throughout the year who helped with administration, fundraising, volunteer training and more.

Friends of Londiani Ambassador Programme

- * The Friends of Londiani Ambassador programme is about continuous engagement of regular volunteers who support Friends of Londiani. These volunteers & supporters share their experiences and help to inspire other people to volunteer in Kenya, fundraise and raise awareness of our work.
- * During 2015 ambassadors helped with fundraising events such as the Mountain Challenge in August and the Christmas Craft Fairs in November & December. One specific volunteer committed to working on engaging with the corporate sector throughout 2015. We had several ambassadors on our stand at this year's Irish Aid Comhlámh Volunteer Fair in Dublin in October.
- * Two Ambassador evenings were hosted by Friends of Londiani in October to tie in with the launch of the Global Goals and provide latest updates on our strategic plan and the progress of the community development programmes in Kenya.

Fundraising Activities

- * During the year Friends of Londiani organised many events to ensure that in addition to the grants Friends of Londiani received it had enough funds to support the operations of the Charity in Ireland as well as the projects it supports through the NGO Friends of Londiani, Kenya. Among these fundraising activities were;

FRIENDS OF LONDIANI IRELAND LIMITED

DIRECTORS' REPORT

- * Mountain Challenge - 4 groups of participants took to the hills in each of the 4 provinces of Ireland in August 2015. They climbed for Kenya tackling 4 of the highest mountains in Ireland: - Carrantuohill, Crough Patrick, Slieve Donard and Lugnaquilla. On the same day local volunteers in Kenya took to the sustainable trekking route under development by the community in Ndubusat.
- * Coffee mornings - supporters & volunteers invited friends, family and community around for coffee at various locations throughout the year.
- * Christmas Crafts - Friends of Londiani have established contacts with local producers of Kenyan Crafts over the past number of years and these beautifully made items were very popular in 2015. With the help of volunteers, they sold at craft fairs and stalls and through places of work as well as through our website and from our office.
- * Christmas wreaths - a door wreath or a tribute for a grave are a popular item at Christmas and with the help of local secondary school students, Friends of Londiani produced and sold over 180 pieces locally around Midleton and East Cork.
- * Girls for Girls - this programme was supported through several fundraising events during the year organised by the Soroptimist International groups in Cork and Banger and the Ulster Girl Guides.
- * Harambee Volunteer Project - a team of volunteers took part in Harambee in November 2015. As well as provided extra capacity to the people working on our community development programmes in Kenya, these projects raise much needed funds as each volunteer fundraises with different events such as table quizzes, coffee mornings, marathons.
- * Starfish Jewellery - these handcrafted sterling silver pieces continued to sell via our website and office. They are available as bracelets or pendants and inspired by the Starfish Story which celebrates the idea that we can all make a difference with our actions.
- * Wedding Favours - these are name place cards based on the theme of the big six safari animals in Kenya - elephant, lion, giraffe, buffalo, rhinoceros and leopard. They are available through Friends of Londiani's office and an opportunity for couples to make a donation on behalf of their guests to support the programmes in Kenya.
- * Coin collections - Friends of Londiani have coin boxes in various locations such as shops and post offices and also did their annual bucket collection at Douglas court shopping centre where the public generously supported the work that we do.
- * Key Ring sales - beaded keyrings made in Kenya sold at various locations and with the help of volunteers.
- * Schools - Friends of Londiani received support from local schools and schools around the country who undertook cake sales and marathons to support the children in Healthy schools programme in Kenya.
- * Corporates - Friends of Londiani's connections with corporate sector were supportive in donations made during 2015.

FRIENDS OF LONDIANI IRELAND LIMITED

DIRECTORS' REPORT

Lessons Learnt

Throughout the year Friends of Londiani has learnt many lessons which are outlined below.

Connecting people and communities

- * Friends of Londiani has enabled many connections between communities throughout the year, and through these connections there is learning and development - for example CHWs from different CUs meeting together, sharing their learning, challenges etc. These connections strengthen programme delivery across the region.

Communications

- * Communication is essential to the successful implementation of all programmes, and to generate awareness and support for Friends of Londiani itself. The Ambassador Programme has assisted this throughout this year, and will continue in the future. Friends of Londiani has also increased its social media presence during the year.

Knowledge Sharing

- * Friends of Londiani are a member of the Comhlámh Peer Support Group and through the group has shared many of its programme lessons. Friends of Londiani has also shared its programme learning through conferences (such as WEDC), County Meetings, links with Universities (UCC, and NUI Galway) and the NGO group attached to the Irish Embassy in Nairobi.

Partnerships

- * Friends of Londiani believes that partnership is the key to sustainable development. Since its inception Friends of Londiani has worked in partnership with communities, Government Ministries, other organisations, donors and businesses. We achieve greater impact through partnerships.
- * Friends of Londiani actively engages with partners to implement its programmes in Kenya.
- * Through ongoing partner engagement and partnership seminars Friends of Londiani ensures its programmes are all inclusive and sustainable.
- * Active involvement of all partners in programme planning and implementation is key to the success of that programme. This active involvement also strengthens ownership of all programmes.
- * Feedback from partners emphasised the fact that Friends of Londiani is inclusive of all communities in the area, including those hard to reach areas. This is something Friends of Londiani will continue to do.

Flexibility/Adaptability

- * The environment in which Friends of Londiani operates is constantly changing. Friends of Londiani is flexible and adaptable to respond to challenges as they arise. This will continue in the future.
- * Friends of Londiani's ability to be flexible and adapt to changing environments has been well demonstrated throughout 2015 - both at an organisational level, and a programme level.

FRIENDS OF LONDIANI IRELAND LIMITED

DIRECTORS' REPORT

Sustainable Development Goals/Post 2015 Agenda

- * During 2015 Friends of Londiani has engaged with the development of the post 2015 Agenda, and looked at how it will contribute to the Agenda going forward.
- * Friends of Londiani facilitated communities and schools across the region to input into the Agenda through discussions, and contributing to the My World survey.

Devolution - County Government Structure

- * Friends of Londiani engaged at the County Level over the last 12 months, particularly in the Health area. There have been many learnings in this process for example the structure of the County Assembly, where decisions are made, how to leverage our position as an NGO in this County for over 10 years etc. These learnings have impacted the way Friends of Londiani is working with the Government in a positive way.

Ongoing Course Development

- * Friends of Londiani used pre and post-tests to assess the learning on some of its courses this year. The feedback was hugely positive and will assist Friends of Londiani with course development and course relevancy going forward. Friends of Londiani will take this approach for all courses across all programmes.

Facilitation of Community Water Schemes

- * Friends of Londiani has taken on this role over the past 12 months, particularly in big water schemes. The costs of these schemes is often inhibitive for funders, but through partnering a lot can be achieved. Friends of Londiani is proactively recruiting possible partners in this area to enable more to be achieved. These schemes will also contribute to sustainability.

Communications

- * Friends of Londiani communicates on all levels - with partners, staff, supporters, volunteers, stakeholders.
- * In 2015 Friends of Londiani increased the number of social media campaigns it engaged with; increased the number of interactions on its social media channels and blog.
- * In 2015 the Friends of Londiani Ambassador programme continued to play a key role in raising awareness of the work that Friends of Londiani does.

Monitoring, Evaluation and Learning

Monitoring: Friends of Londiani uses a Results Framework as its Monitoring and Evaluation tool. Each objective has a set of indicators and targets, which forms the basis of measuring its progress and achievements. Friends of Londiani's staff are responsible for the monitoring and reports on the indicators and outputs at monthly staff meetings. Each Programme Objective has an implementation team including Friends of Londiani staff and partners who hold regular meetings to implement the objective and monitor progress. Challenges are dealt with as they arise and necessary changes made to implementation.

FRIENDS OF LONDIANI IRELAND LIMITED

DIRECTORS' REPORT

Data is gathered by both Friends of Londiani Staff and its partners who are involved in the programme (Ministries, Teachers, Facilitators etc.) on a monthly basis. As part of Friends of Londiani's Standard Operating Protocol with partners, project monitoring is included in all Memorandums of Understanding (MOUs). The data collected matches the indicator data needed, and feeds into the Programme Objective Report which has been designed to match the Results Framework. This report shows clearly how targets are progressing on a monthly basis.

Quantitative Data is collected by accessing existing databases that are updated on a monthly basis. Friends of Londiani has access to the Kenya Health Information System (KHIS) and works closely with the District Information Officer. The KHIS provides reports on all aspects of the Kenyan Health System by County, District, and by individual health facility on a monthly basis. Friends of Londiani and the PHO have designed a survey to measure the effectiveness of the smokeless stove intervention. This comprises a pre-installation and post installation survey, and the results are used to evaluate the effectiveness of this programme. Friends of Londiani's Healthy Village survey is conducted at the beginning of its Healthy Village Methodology, and used to determine village needs and priorities. Each Community Health Committee undertakes a Community Health Survey to firstly gather a baseline for its community unit, and to assess its needs and priorities. Friends of Londiani has an internal database, which keeps the static factual data on all the schools it works with, and is updated whenever a school visit takes place. Data is also collected through event reports on a monthly basis for example Event Reports; Meeting Reports; Workshop Attendance Records and Reports. Qualitative Data particularly knowledge, attitudes and behaviours are collected by using surveys, focus groups, and interviews. In 2015 a Knowledge, Attitudes and Practice Survey was carried out in communities where Friends of Londiani works.

Challenges that arise during programme implementation are dealt with immediately and strategies discussed and developed to bring the programme back in line with objectives. The CEO together with the Staff team are responsible for the achievement of the objectives. They review all programme reports each quarter and monitor progress.

Evaluation

Friends of Londiani evaluates its programmes on an annual basis through its partnership seminars, focus groups and analysis of the overall results of the programme to date. Friends of Londiani has a participatory approach to evaluation, which involves engaging its programme partners, and beneficiaries in the process to work together to design and implement the evaluation, and together analyse the data and reach consensus about findings, conclusions and recommendations. By involving beneficiaries in its evaluation process Friends of Londiani ensures that the voices of the most vulnerable are heard. Friends of Londiani's evaluation approach involves the use of surveys, case studies, and the Most Significant Change Approach (MSC). Different approaches will be used at different times throughout the evaluation. Friends of Londiani also uses case studies gathered to promote positive development stories in Ireland and as inputs to its development education programme. They will also be used to keep Friends of Londiani's donors and supporters updated through Friends of Londiani's newsletters, and social media updates.

Friends of Londiani's 2016 Plans

Friends of Londiani will continue the implementation of its strategic plan during 2016. The Programme objectives are outlined earlier in this report.

FRIENDS OF LONDIANI IRELAND LIMITED

DIRECTORS' REPORT

Friends of Londiani's Theory of Change has as its goal "As authors of their own development, the people of Londiani lead healthier lives and apply their increased education and knowledge creating sustainable livelihoods and stronger communities" This will continue throughout 2016.

2016 is a key year globally as it will be the first year of the Sustainable Development Goals (SDGs). Friends of Londiani will contribute to the achievement of the SDGs throughout 2016.

Future Programme Areas

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

- * The Health Programme include public and clinical health and involves Friends of Londiani working closely with the Ministry of Health to roll out the Community Health Strategy.
- * The Water Programme looks at the sourcing, quality & security and distribution of water to the District. This includes management, metering & maintenance of the water supply and ensuring access for villages across the District. It is included under the Health Goal.
- * The Economic Empowerment Programme aims to work with communities to raise their incomes, and subsequently, their standard of living.
- * The Education Programme includes both formal and non-formal education and includes supporting the Kenyan education system and community education.
- * The Development Education Programme is to deepen peoples understanding of global issues and encourage people to act to create a more just and equal world.
- * Friends of Londiani will continue its Volunteer Programme throughout 2016.

Results

The results for the year and the appropriation thereof are set out in the Statement of Financial Activities on page 25.

Assets and liabilities and financial position

The total assets of the company have increased by €33,363, the total liabilities have increased by €2,749, resulting in an increase in net assets of €30,614.

Friends of Londiani Reserves Policy

Friends of Londiani has determined the following reasons for Reserves:

- * Education Reserve - Friends of Londiani supports education bursaries in the District, and so will endeavour to support a student throughout his/her complete schooling, hence the need to reserve some funds for continuing students. Due to the current fundraising climate in 2016 this reserve will be zero.
- * Emergency Reserve - This reserve is for the risk of an unforeseen emergency. In 2016 this will be €5,000.
- * Operational Reserve - This is the amount of money needed to keep the office going for an agreed period of time. Friends of Londiani has a reserve of 3 months operational costs in Ireland for 2016 which is €20,000.

FRIENDS OF LONDIANI IRELAND LIMITED

DIRECTORS' REPORT

- * Grant money received, but not spent in the current year - Grant money is rarely received and spent in its entirety within the current financial year, and so unspent grant money will be held in reserve until the following year - for example Irish Aid money.

Directors and secretary

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

Maria Kidney
Helen Concannon
Anita Layden (Director & Secretary)
Sally O' Neill
Eva Creely
Siobhan Cully
Kieran Curtis
Audry Deane
Charlie Daly
Hazel Murphy

Accounting Records

The measures that the directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's business address at No. 4 The Crescent, Mill Road, Midleton, Co. Cork.

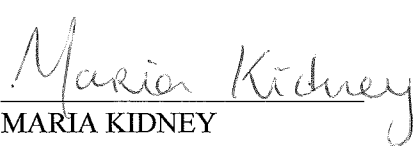
Events after the balance sheet date

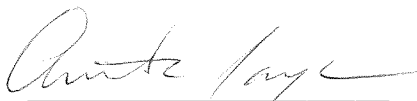
There have been no significant events affecting the company since the financial year end which would impact the amounts or disclosures in these financial statements.

Auditor

The auditor, Deloitte, Chartered Accountants and Statutory Audit Firm, continues in office in accordance with Section 383(2) of the Companies Act, 2014.

Approved by the Board and signed on its behalf by:


MARIA KIDNEY
Director


ANITA LAYDEN
Director

DATE:- 23/9/16

FRIENDS OF LONDIANI IRELAND LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors' report and the financial statements in accordance with the Companies Act 2014 and the applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("relevant financial reporting framework").

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

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

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

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FRIENDS OF LONDIANI IRELAND LIMITED

We have audited the financial statements of Friends of Londiani Ireland Limited for the financial year ended 31 December 2015 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Changes in Equity, the Cash Flow Statement and the related notes 1 to 19. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("relevant financial reporting framework").

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an 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.

Respective responsibilities of directors and auditor

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with the Companies Act 2014 and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors including "APB Ethical Standard - Provisions Available for Small Entities (revised)", in the circumstances set out in note 17 to the financial statements.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Reports and Financial Statements for the financial year ended 31 December 2015 to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- * give a true and fair view, of the assets, liabilities and financial position of the company as at 31 December 2015 and of the surplus for the financial year then ended; and
- * have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

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

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

- * We have obtained all the information and explanations we considered necessary for the purposes of our audit.
- * In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- * The financial statements are in agreement with the accounting records.
- * In our opinion the information given in the directors' report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.



Honor Moore

For and on behalf of Deloitte

Chartered Accountants and Statutory Audit Firm

Cork

Date: 23/9/16

FRIENDS OF LONDIANI IRELAND LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015
(Incorporating the income and expenditure account)**

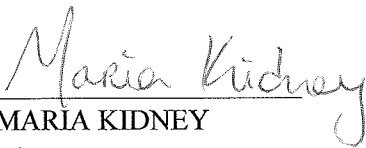
	Notes	2015 Restricted €	2015 Unrestricted €	2015 Total €	2014 Total €
Total gross domestically generated voluntary income					
Fundraising events		-	36,913	36,913	75,562
Donations		130,092	70,315	200,407	192,226
Interest receivable	6	-	345	345	1,068
		<u>130,092</u>	<u>107,573</u>	<u>237,665</u>	<u>268,856</u>
Other income					
Harambee income		13,340	-	13,340	34,385
Income from Irish Aid	3	160,645	-	160,645	143,080
Total income		<u>304,077</u>	<u>107,573</u>	<u>411,650</u>	<u>446,321</u>
Expenditure					
Ongoing projects		290,737	25,484	316,221	300,293
Harambee costs		13,340	-	13,340	34,370
Fundraising costs		-	31,159	31,159	40,673
General administration costs		-	20,316	20,316	20,847
		<u>304,077</u>	<u>76,959</u>	<u>381,036</u>	<u>396,183</u>
Net surplus in funds during the year		<u>-</u>	<u>30,614</u>	<u>30,614</u>	<u>50,138</u>

FRIENDS OF LONDIANI IRELAND LIMITED

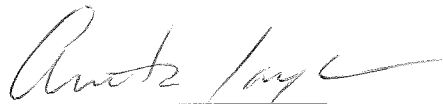
**BALANCE SHEET
AS AT 31 DECEMBER 2015**

	Notes	2015 €	2014 €
Current assets			
Debtors and prepayments	7	24,818	508
Cash at bank and in hand		195,783	188,161
Designated funds		76,871	75,440
		<u>297,472</u>	<u>264,109</u>
Creditors (amounts falling due within one year)			
	8	<u>(87,999)</u>	<u>(85,250)</u>
Net assets		<u>209,473</u>	<u>178,859</u>
Funds			
Unrestricted funds	10	184,473	153,859
Restricted funds	11	25,000	25,000
		<u>209,473</u>	<u>178,859</u>

The financial statements were approved and authorised for issue by the Board of Directors on and signed on its behalf by:


MARIA KIDNEY

Director



ANITA LAYDEN

Director

23/9/16

FRIENDS OF LONDIANI IRELAND LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

	Notes	Restricted Funds €	Unrestricted Funds €	Total €
Balance at 31 December 2013 as previously stated		25,000	103,721	128,721
Changes on transition to FRS 102	18	-	-	-
Balance at 1 January 2014 as per FRS 102		25,000	103,721	128,721
Surplus for the financial year		-	50,138	50,138
Balance at 31 December 2014		25,000	153,859	178,859
Surplus for the financial year		-	30,614	30,614
Balance at 31 December 2015		25,000	184,473	209,473

FRIENDS OF LONDIANI IRELAND LIMITED

**CASH FLOW STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

		2015	2014
	Notes	€	€
NET CASH INFLOW FROM OPERATING ACTIVITIES	15	9,053	66,227
NET CASH FLOWS FROM INVESTING ACTIVITIES		-	-
NET CASH FLOWS FROM FINANCING ACTIVITIES		-	-
		<hr/>	<hr/>
NET INCREASE IN CASH AND CASH EQUIVALENTS		9,053	66,227
		<hr/>	<hr/>
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL YEAR		263,601	197,374
		<hr/>	<hr/>
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR		272,654	263,601
		<hr/>	<hr/>
RECONCILIATION TO CASH AT BANK AND IN HAND			
Cash at bank and in hand at end of financial year		272,654	263,601
		<hr/>	<hr/>

FRIENDS OF LONDIANI IRELAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and the preceding financial year.

GENERAL INFORMATION AND BASIS OF PREPARATION

Friends of Londiani Ireland Limited is a company incorporated in Ireland under the Companies Act 2014. The address of the registered office is given on page 2. The nature of the company's operations and its principal activities are set out in the directors' report on pages 3-21.

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2014 and Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council.

No adjustments were made to the prior year financial statements on adoption of FRS 102 in the current financial year. For more information see note 18.

The functional currency of Friends of Londiani Ireland Limited is considered to be Euro because that is the currency of the primary economic environment in which the company operates.

REVENUE RECOGNITION

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

Income from various bodies including Irish Aid is recognised as income in the period in which the corresponding expenditure is recognised. Receipts from these bodies that were unspent at the balance sheet date have been included in deferred income.

EXPENDITURE

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

FRIENDS OF LONDIANI IRELAND LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

1. ACCOUNTING POLICIES (CONTINUED)

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

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

FINANCIAL INSTRUMENTS

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument.

Financial assets and liabilities

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the company, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

FRIENDS OF LONDIANI IRELAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the company's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no critical sources of estimation involved in the preparation of the financial statements.

3. INCOME

IRISH AID

Irish Aid provide support to Friends of Londiani under the Civil Society Fund CSF and the Irish Aid WWGS fund. The CSF fund supports the FOL's projects in water, health and HIV/AIDS. The Irish Aid WWGS fund is to support the FOL school network in Ireland and Kenya. An amount of €160,645 has been recognised as income in 2015 (2014: €143,080). An amount of €76,871 was unspent as at year end (2014: €75,440) and has been included in deferred income.

SUMMARY OF IRISH AID FUNDING

	Deferred 01/01/15 €	Received	Income and Expenditure €	Deferred 31/12/15 €
Irish Aid WWGS fund	10,120	16,076	(11,425)	14,771
Health projects	65,320	146,000	(149,220)	62,100
	<u>75,440</u>	<u>162,076</u>	<u>(160,645)</u>	<u>76,871</u>

FRIENDS OF LONDIANI IRELAND LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

4. STAFF NUMBERS AND COSTS

Number of employees	2015	2014
The average monthly number of persons employed by the company (including the directors) during the financial year was:	Number	Number
Management and administration	2	2
Their aggregate remuneration comprised:	2015	2014
	€	€
Wages and salaries	81,356	78,000
Social insurance costs	8,761	8,110
	90,117	86,110

5. DIRECTORS' REMUNERATION AND KEY MANAGEMENT REMUNERATION

	2015	2014
	€	€
Aggregate emoluments paid to or receivable by directors in respect of qualifying services	-	-
Chief Executive Officer's remuneration	60,000	60,000

Other than as disclosed above, other disclosures required by S.305/306 of the Companies Act 2014 are €Nil.

The remuneration of key management amounts to €81,356 (2014: €78,000).

6. INTEREST RECEIVABLE

	2015	2014
	€	€
Bank interest	345	1,068

7. DEBTORS (Amounts falling due within one year)

	2015	2014
	€	€
Prepayments	4,531	508
Accrued income	20,287	-
	24,818	508

FRIENDS OF LONDIANI IRELAND LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

8. CREDITORS (Amounts falling due within one year)	2015	2014
	€	€
Other taxes and social insurance costs	6,823	5,505
Deferred income- Irish Aid Funding (Irish Aid CSF & WWGS funds)	76,871	75,440
Accruals	4,305	4,305
	<u>87,999</u>	<u>85,250</u>
Other taxes and social insurance costs	2015	2014
	€	€
PAYE/PRSI payable	<u>6,823</u>	<u>5,505</u>

9. 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.

10. UNRESTRICTED FUNDS

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

11. RESTRICTED FUNDS

Restricted funds comprise the Incident Management Reserve fund of €5,000 (2014 €5,000) and the Operational Reserve fund of €20,000 (2014 €20,000).

12. TAXATION

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

FRIENDS OF LONDIANI IRELAND LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

13. RELATED PARTY TRANSACTIONS

Directors' transactions

There were no transactions to note during the current or prior financial year.

Other related party transactions

The total remuneration for key management personnel for the financial year totalled €81,356 (2014: €78,000), being remuneration disclosed in note 5 to the financial statements.

14. CONTINGENT LIABILITIES

Grant funding received during the financial year from to Irish Aid WWGS fund of €16,067 may be repayable if it is determined that it was not spent on agreed purposes within twelve months of the allocation of the funds.

Grant funding received during the financial year from to Irish Aid CSF Contract of €146,000 may be repayable if it is determined that it was not spent on agreed purposes within twelve months of the allocation of the funds.

15. CASH FLOW STATEMENT

	2015	2014
	€	€
Reconciliation of operating surplus to cash generated by operations		
Operating surplus before movement in working capital	30,614	50,138
(Increase) in debtors	(24,310)	(11)
Increase in creditors	2,749	16,100
Cash inflow generated by operations	<u>9,053</u>	<u>66,227</u>

16. COMPARATIVES

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

17. PREPARATION OF ACCOUNTS

In common with many other businesses of our size and nature we use our auditors to prepare and submit annual returns to the Companies Registration Office and assist with the preparation of the financial statements.

FRIENDS OF LONDIANI IRELAND LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

18. EXPLANATION OF TRANSITION TO FRS 102

This is the first financial year the company has presented its financial statements under Financial Reporting Standards 102 (FRS 102) issued by the Financial Reporting Council. The last financial statements under previous Irish GAAP were for the financial year ended 31 December 2014 and the date of transition to FRS 102 was therefore 1 January 2014. As a consequence of adopting FRS 102, a number of accounting policies have been changed to comply with that standard. None of these changes have resulted in an adjustment to equity reported under previous Irish GAAP at 31 December 2014 or 1 January 2014 and there was no effect on the surplus previously reported for the financial year ended 31 December 2014.

19. EVENTS AFTER THE BALANCE SHEET DATE

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

FRIENDS OF LONDIANI IRELAND LIMITED

ADDITIONAL INFORMATION NOT COVERED BY THE AUDITOR'S REPORT

FRIENDS OF LONDIANI IRELAND LIMITED

**SCHEDULES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

SCHEDULE 1 - INCOME RECEIVED	2015	2015	2015	2014
	Restricted	Unrestricted	Total	Total
	€	€	€	€
Fundraising Income				
Girls for Girls - HECA	-	9,025	9,025	12,526
Starfish collection	-	232	232	-
Walks, runs and marathons	-	7,970	7,970	4,971
Calendars	-	150	150	680
FOL merchandise	-	4,773	4,773	6,996
Fundraising from Harambee volunteers events	-	3,327	3,327	32,041
Other fundraising events	-	11,436	11,436	13,198
Golf classic	-	-	-	5,150
	-	36,913	36,913	75,562

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

Donations

Friends of Kipkelion projects	130,092	-	130,092	117,129
Education fund	-	10,000	10,000	5,000
Donations	-	21,454	21,454	29,185
Bequest	-	1,000	1,000	9,975
Collection boxes	-	415	415	627
Standing orders	-	19,123	19,123	16,549
Taxation refunds	-	14,323	14,323	13,761
Eco Tourism	-	4,000	4,000	-
	130,092	70,315	200,407	192,226

Bank Interest

Bank Interest	-	345	345	1,068
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**Total Gross Domestically
Generated Voluntary Income**

	130,092	107,573	237,665	268,856
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FRIENDS OF LONDIANI IRELAND LIMITED

**SCHEDULES TO THE REVENUE ACCOUNT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

SCHEDULE 1 - INCOME RECEIVED (continued)

	2015	2015	2015	2014
	Restricted	Unrestricted	Total	Total
	€	€	€	€
Harambee Costs Income	13,340	-	13,340	34,385
	<u>13,340</u>	<u>-</u>	<u>13,340</u>	<u>34,385</u>

Income received from the volunteers working on the Harambee 2015 project to cover their travel costs to Harambee and expenses over the course of the project. The associated costs have been shown separately.

Irish Aid Funding

Irish Aid CSF Funding - Restricted - for Health including Water, Education and Economic Empowerment projects	149,220	-	149,220	84,680
Irish Aid WWGS fund	11,425	-	11,425	58,400
	<u>160,645</u>	<u>-</u>	<u>160,645</u>	<u>143,080</u>

FRIENDS OF LONDIANI IRELAND LIMITED

**SCHEDULES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

SCHEDULE 2 - TRANSFERS TO ONGOING PROJECTS

	2015	2015	2015	2014
	Restricted	Unrestricted	Total	Total
	€	€	€	€
Transfers to ongoing projects				
Education projects	19,583	-	19,583	11,221
Economic empowerment projects	13,178	-	13,178	16,100
Health including water projects	257,976	25,484	283,460	272,972
	<u>290,737</u>	<u>25,484</u>	<u>316,221</u>	<u>300,293</u>

SCHEDULE 3 - HARAMBEE COSTS

	2015	2015	2015	2014
	Restricted	Unrestricted	Total	Total
	€	€	€	€
Harambee costs				
Team & training costs	2,787	-	2,787	11,271
Administration	2,646	-	2,646	720
Insurance and security	1,037	-	1,037	1,000
Travel, food and accommodation costs	6,870	-	6,870	21,379
	<u>13,340</u>	<u>-</u>	<u>13,340</u>	<u>34,370</u>

SCHEDULE 4 - FUNDRAISING COSTS

	2015	2015	2015	2014
	Restricted	Unrestricted	Total	Total
	€	€	€	€
Fundraising costs				
Fundraising costs	-	-----	31,159	40,673
	<u>-</u>	<u>-</u>	<u>31,159</u>	<u>40,673</u>

FRIENDS OF LONDIANI IRELAND LIMITED

**SCHEDULES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

SCHEDULE 5 - ADMINISTRATION COSTS

	2015	2015	2015	2014
	Restricted	Unrestricted	Total	Total
	€	€	€	€
Administration costs				
CEO's remuneration	-	-	-	2,667
General administration costs	-	5,662	5,662	3,340
Audit and professional fees	-	4,305	4,305	4,184
Office expenses and travel	-	4,817	4,817	6,196
Training	-	735	735	657
Bank charges and finance costs	-	190	190	183
Subscriptions	-	2,096	2,096	2,524
Insurance	-	508	508	1,096
Governance costs	-	2,003	2,003	-
	-	20,316	20,316	20,847

The CEO's remuneration is allocated across various projects.