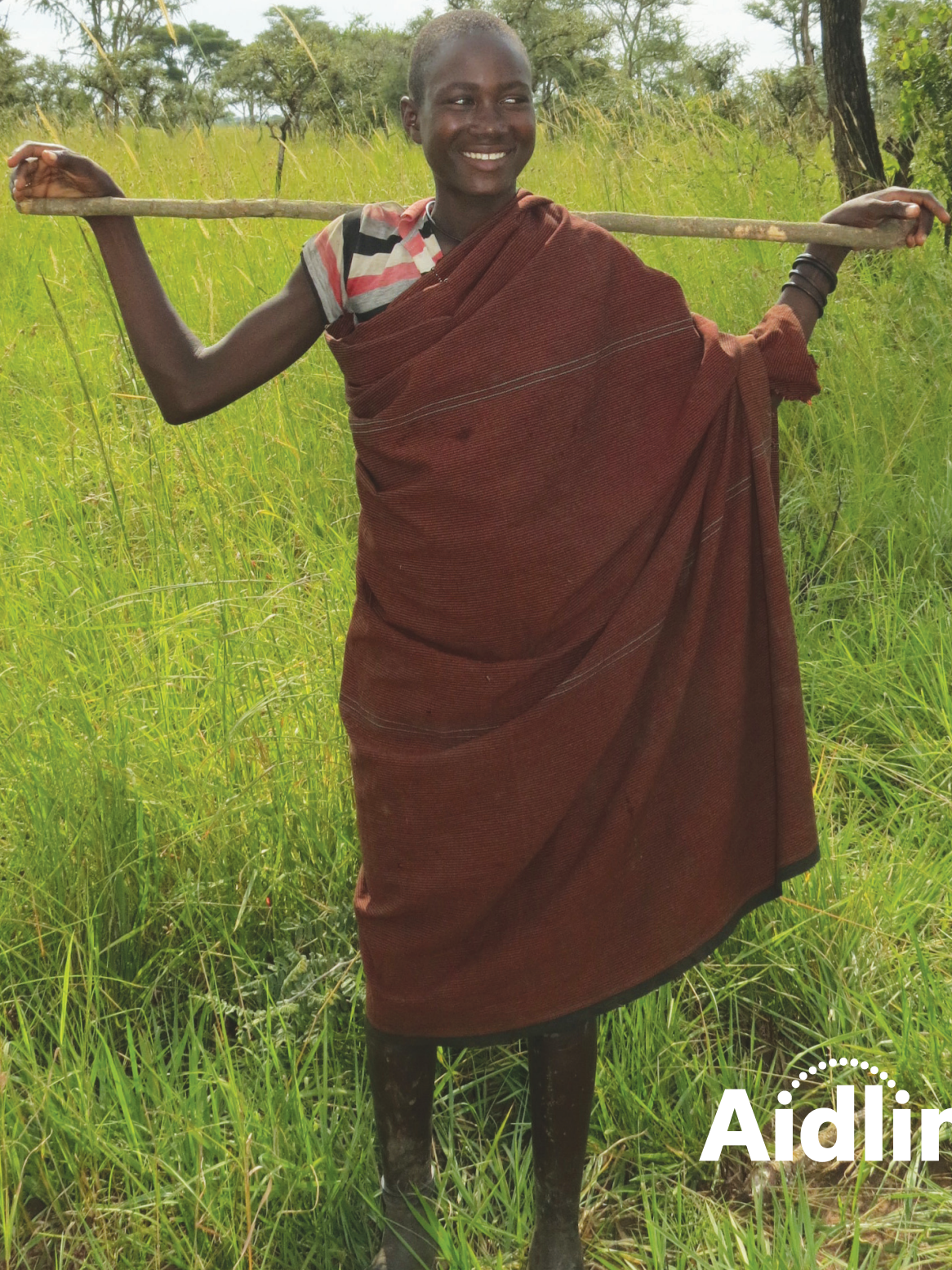


Annual Report 2017




Aidlink

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A message from the Chairperson and Executive Director



John Lynch Chairperson
Anne Cleary Executive Director

During 2017, working with targeted communities in Kenya, Uganda and Ghana, Aidlink together with our partners delivered sustainable, positive outcomes for thousands of the world's poorest people. 15,000 people now live with improved access to cleaner, safer water, 8,500 children now attend child-friendly primary schools and 677 farming families have been trained to strengthen their household food security. In Turkana, Kenya our emergency feeding projects reached over 5,000 children at risk of malnutrition due to drought.

While we are deeply proud of our impact, 2017 was a year of transition and change for Aidlink. Following the conclusion of our 2012–2016 programme, it was with great disappointment that we learned of our exclusion from Irish Aid's Programme Grant II (2017–2021) funding scheme. Aidlink was subsequently invited to apply to Irish Aid's Civil Society Fund (2018–2020) and in the interim, a one-year grant of €431,228 (2016: €525,888) was received.

The reduced grant catalysed a revision of planned 2017 projects. Aidlink reaffirmed our commitment to working with the poorest and most excluded, specifically the nomadic pastoralist Masai and Turkana (Kenya) and the Karamojong (Uganda) communities. We were thrilled, this year, to expand our primary education projects to Turkana, Kenya and Karamoja, Uganda. Initial results have proven extremely positive with increased rates of enrolment and attendance, especially amongst girls. In addition to primary school interventions, Aidlink continued to work with rural families to improve access to water and food security. Following the third year of persistent drought in Turkana, Kenya our emergency feeding projects targeting children, and family water and agriculture projects played a pivotal role in empowering communities to navigate such adverse conditions.

None of these achievements would be possible without our partners and our supporters. We were very pleased to welcome our Kenyan colleagues, Mercy Musomi and Peris Kandie (Girl Child Network) and Willimena Asekoni (Caritas Lodwar) to Dublin in November. In a series of educational engagements, our guests shared their experiences as local development leaders. The visit culminated in the "Aidlink for Turkana" benefit concert at the National Concert Hall. This incredible evening of celebration brought together our Kenyan partners, Irish community choirs, artists and Aidlink supporters.

"It was on a monitoring visit to Turkana in March 2018, assessing the impact of our projects there when an elderly man pointed to the crops he'd grown and told me: "We are no longer afraid of the drought". This is what Aidlink is about – supporting communities to become more resilient, with the resources and capabilities they need to achieve healthy and fulfilling lives"

Anne Cleary, Executive Director

‘8,500 children now attend child-friendly primary schools across Kenya and Uganda’

We are delighted to report our commitment to the highest standards in governance and financial reporting was recognised this year, with wins for Aidlink at both The Carmichael Centre’s Good Governance Awards and the Chartered Accountants Ireland Leinster Society Published Accounts Awards. We continue to develop our governance standards to guarantee accountability to our beneficiaries and to ensure that Aidlink is an organisation of which our funders, partners, staff and supporters can be justifiably proud. We extend our gratitude to Clive Byrne (former Chairperson) and Mary Scully, who retired from the Board this year having completed their maximum terms of office. We welcome our four new Directors appointed in 2017; Marie Moynihan, Eoghan Caffrey, Brian Ingarfield and John Lynch (Chairperson).

Income for the year of €778,955 is down €417,971 on 2016. This reflects an anticipated reduction in the number of Immersion Programmes 2017: €50,325 (2016: €311,006) and that the major legacy donation has been paid in full (2016: €106,709). As noted, 2017 also saw an 18% (€94,660) cut in income from Irish Aid 2017: €431,228 (2016: €525,888). Total expenditure was €907,628 (2016: €1,160,394) of which expenditure on Charitable Activities was €859,936 (2016: €1,112,419). This generated a deficit of €128,673 as we supported our partners through the reduced Irish Aid funding and implemented emergency feeding projects in Turkana to limit the impact of drought.

Beyond 2017, Aidlink will continue to prioritise nomadic pastoralists and has secured a multi-annual grant of €930,000 (€310,000 per annum 2018–2020) from Irish Aid as co-funding for the Kenya Inclusive Quality Education project in Turkana and Kajiado. While a reduction in historic levels of funding, the Irish Aid grant provides a solid foundation from which to move forward.

At the very core of what Aidlink does is the concept of partnership: fostering relationships, building linkages and connecting communities committed to delivering a more just and equal world. To all who have supported us we extend our heartfelt thanks and together we will continue to pursue our goal, that “People, especially women and girls, living in the poorest communities in Africa will be able to achieve healthy and fulfilling lives”.



“Aidlink’s model is unique, building empowered communities with greater resilience through genuine partnership. Seeing the impact of Aidlink’s work in our partner communities over the last 10 years is what motivates me to continue our important work.”

John Lynch, Chairman

About Aidlink

Students from Aidlink supported
Bbaale Primary School, Uganda 2017



Our Mission

Founded in 1982, Aidlink exists to improve the lives of those living in poverty in Africa.

Our Ultimate Goal

People, especially women and girls, living in the poorest communities in Africa will be able to achieve healthy and fulfilling lives.

Our Strategic Goals

Strategic Goal 1

People in target communities in Africa will be better able to secure what they need to have healthy and fulfilling lives.

Strategic Goal 2

Aidlink's partners will have the requisite capacity for sustainably supporting programmatic initiatives with and on behalf of the poorest communities.

Strategic Goal 3

Aidlink's partners will have the requisite funding to undertake programmatic initiatives with, and on behalf of the poorest communities.

Strategic Goal 4

More people in Ireland, especially young people, will support a global, social justice-oriented agenda that advances the interests of people living in the poorest communities in Africa and elsewhere in the world.

Strategic Goal 5

Development efforts will be strategically focused and advanced through coordinated action by a range of relevant stakeholders.

How we work

The Village

Aidlink works with some of the world's poorest and most isolated communities to improve access to education, water and food, and to empower communities to lead their own development.

The family

When families become resource secure, no longer walking long distances for water or fearing a lack of food, they can devote time and energy to other activities. Parents invest in their children's education, women engage in the local economy and families can plan and save for the future.

The Community

Community ownership is at the heart of all Aidlink's work. By participating in Water User Committees, School PTAs or Boards of Management, local people gain vital, transferable skills to manage the development of their wider community and ensure the sustainability of project outcomes.

Development Education

Through our development education and public engagement activities, we connect communities in Ireland with communities in Africa, raising awareness about the causes and impact of global poverty and fostering solidarity.

The individual

Our projects enable people to lead immediately healthier lives through improved access to water and food, but also ensure that through education, training and engagement, individuals gain the personal skills and capacity to become active citizens in their communities.

Partnership

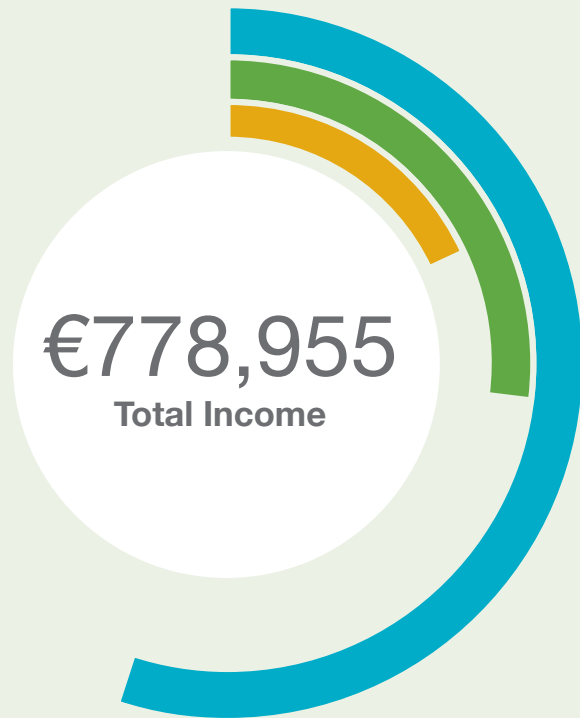
Through the Aidlink Partnership Approach, our local partners are empowered to become strong, independent development leaders in their own communities, capable of effecting change and holding local duty bearers to account.

Results

Men, women and children from target communities are empowered to live healthier and more fulfilling lives.



Income and Expenditure







Irish Aid	€431,228
Foundations, Trusts and Corporate Giving	€208,940
Donations and Legacies	€138,787
• Immersion	€50,325
• Donations, Fundraising and Interest	€88,462



Development Programme	€859,936
• LHDP Kenya (and Drought Response)	€342,672
• LHDP Uganda	€395,257
• Ghana Projects	€41,867
• Development Education	€80,140
Raising Funds	€47,692

Development Programme Expenditure

Kenya	Uganda	Ghana	Development Education
			
€342,672 40%	€395,257 46%	€41,867 5%	€80,140 9%
9 primary schools with 2,982 students provided with improved water and sanitation infrastructure	5 boreholes drilled providing cleaner, safer water to 1,899 people	5 boreholes drilled	1 School Immersion Programme from Ireland to Kenya
360 children trained in child rights	38 shallow wells constructed providing cleaner, safer water to 13,250 people	5 Water User Committees established	1 School Immersion Programme from Ghana to Ireland
5,240 school children provided with daily lunch during the drought in Turkana	43 Water User Committees established		19 Irish schools participated in Walk for Water Campaign
2 boreholes drilled providing cleaner, safer water to 420 people	5,564 people trained in hygiene and sanitation		
60 people trained in hygiene and sanitation	398 households trained in business management, marketing and value addition		



Report Card: Targets and Results 2017

While 99% of the restricted income target was met, only 50% of the unrestricted income targeted was achieved.

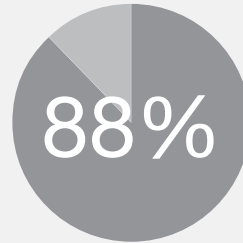
Additional strategies are in place to expand unrestricted income streams in 2018, including the expansion of Aidlink's immersion programme and a partnership with Born Optimistic event promoter to increase income from music-based events.

8 FTC donors supported Aidlink's Development Programme including one new FTC donor.

2017 saw the implementation of a new FTC Strategy, including the recruitment of a Grants Officer. The strategy targets new donors that reflect a strong thematic and geographical fit with Aidlink's work.

Building support for Aidlink's work amongst Irish communities, while raising awareness about the causes and impact of poverty, is a core requirement for the sustainability of the organisation. In 2017 the Walk for Water Campaign engaged 19 school across Ireland, exceeding the target of 15.

Total expenditure exceeded target by 3% as a result of on-granting to Turkana due to drought.



of annual target income was achieved

Target €885,000 | Result €778,955



8 of 10

targetted FTC donors secured

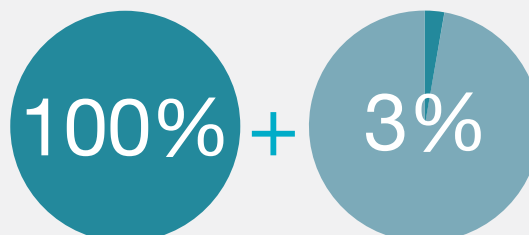
19

**Irish Schools participated in
Walk for Water Campaign**

Target 15

Result 19

total expenditure exceeded targets by



Target €881,000 | Result €907,628

24 Primary School WASH Facilities Constructed

Target 24 | Result 24



50 Water Sources Constructed or Rehabilitated

Target 51 | Result 50

132

Target

**Community
Development
Committee
meetings held**

128

Result

WASH facilities, including girl-friendly and disability accessible latrine blocks are vital in creating a safer, healthier school environment for students. As well as reducing the incidence of water-borne diseases, the girls' changing room provides a place to wash and change, so that girls don't miss out on an education during their menstrual cycle.

Access to clean, safe water results in a reduction in diseases. With better health, children can attend school and perform better while their parents work to grow more food and bring in an income. Aidlink achieved 50 of our 51 target water sources, with the final water source delayed due to soil conditions and to be completed in 2018.

Aidlink believes that the communities we work with are responsible for their own development. In 2017, 128 of a target 132 Community Development meetings were held, providing local people with the skills and knowledge to 1. Manage their resources, 2. Prioritize their needs, and 3. Engage with local government to get the support they need to continue to develop and grow.

% of students in target schools able to demonstrate knowledge of child rights

60%

Target



76%

Result

Every child has the right to an education, but in the communities where Aidlink works, many (particularly girls) miss out because of early marriage, child labour, FGM and hunger. Aidlink works with children to inform them of their rights, equipping them with the knowledge and confidence to manage daily challenges, negotiate harmful situations (FGM, marriage etc.) and support and defend one another. 2017 child rights training target was exceeded with strong results from programme schools.

7421

**community members trained on
Disaster Risk Reduction**

Target 13,491

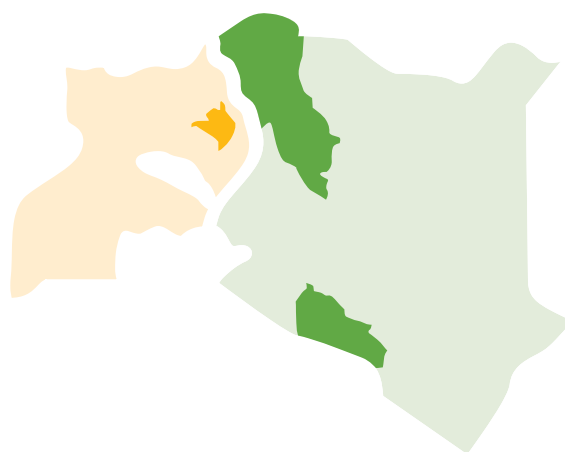
Result 7,421

Climate change-induced drought presents the most significant threat to livelihoods and long-term development for target communities. In 2017, 55% of target community members were trained on Disaster Risk Reduction. This result was impacted by particularly low engagement in Napak, Uganda, a community where Aidlink has just commenced work in 2017. Longer engagement in the region, and the building of trusting relationships over time, will see levels of interaction increase in the future.

Local Health and Development Programme (LHDP)

3

Number of nomadic pastoralist communities Aidlink works with across Kenya and Uganda



Pastoralists






Across the drylands of Kenya and Uganda, Aidlink works with nomadic pastoralist communities: The Masai, the Turkana and the Karamojong. Reliant on their animals and a traditional way of life, eking out a livelihood in this harsh environment sees communities move vast distances in search of water and pasture. It is a tough existence made even harder by the changing nature of the world around them. Socio-economic, political, cultural and environmental challenges including drought, deprivation, conflict and a lack of education mean that pastoralists' communities are amongst the poorest in either country. Marginalised and facing discrimination, they score significantly below the national average in terms of access to basic rights like water, education and healthcare.

While the whole community is affected, women and girls are particularly marginalised. The Masai, Turkana and Karamojong are patriarchal and polygamist, with women prevented from owning either livestock or property, key indicators of power and status within the community. Young girls are often denied an education because society expects them to stay home: collecting water, preparing food, cleaning and caring for others. As a result, they grow up believing that they will only ever be a wife and mother, curtailing their dreams and narrowing their ambitions. Gender-Based Violence (GBV) is common and child marriage and early pregnancy represent the norm. Among the Masai community, Female Genital Mutilation (FGM) is also practiced.

During the frequent periods of drought experienced in the drylands, the number of child marriages increases as desperate families marry off their daughters as a last resort, giving them fewer mouths to feed and providing a dowry to replace dead livestock.

Aidlink works with the Masai, Turkana and Karamojong to improve access to basic resources and empower local communities with the skills and knowledge to engage with new opportunities and achieve healthy and fulfilling lives.

Comparative Indicators

					
INDICATOR	NAPAK (KARAMOJA)	UGANDA NATIONAL AVERAGE	MAPARASHA (KAJIADO)	TURKANA	KENYA NATIONAL AVERAGE
 Access to protected water source	59%	72%	39%	39%	53%
 Access to improved toilet facility	23%	33%	25%	14%	61%
Literacy rate	18%	72%	37%	17%	78%
 % of population who have completed primary school	13%	58%	40%	6%	52%
% of children aged 6-12 enrolled in primary school	20%	87%	43%	59%	88%

Data Sources: Uganda National Census (2014) / UNDP Kenya Human Development Report (2014) / Kenya National Bureau of Statistics / World Bank / Napak District Government / Turkana County Government / Kajiado County Government

Smallholder Farmers

In Uganda, Aidlink has worked with smallholder farming communities in rural Masaka, Kagadi and Wakiso for over 10 years. The vast majority of farming here is subsistence, with families attempting to grow enough to sustain themselves year-round, a task that is becoming more difficult as the arrival of rains becomes increasingly unpredictable. These communities are characterised by the lack of infrastructure. For the majority, access to clean water requires walking for more than an hour, while schools and health centres are often a considerable distance and lacking the resources to provide quality education or care. As a result, the quality of life is very poor.

10+

Number of years Aidlink has worked with smallholder farming communities in rural Masaka, Kagadi and Wakiso in Uganda

Kenya

Outputs

9 schools with 2,982 students provided with improved WASH infrastructure, along with Child Rights, Parents Association & Board of Management training

2,240 school children provided with daily lunch during the drought in Turkana

50 families in Turkana supported with access to clean water and training on sustainable agriculture

2017 Investment



€342,672

Outcomes

37% reduction in the rate of absenteeism amongst girls in target schools

52% increase in the number of girls sitting for the KCPE and completing primary school in target schools

50 families able to grow enough food to sustain themselves during one of the worst droughts in living memory

Kajiado County

Kajiado County extends from the outskirts of the capital, Nairobi to the Tanzania border. Home to the Masai, Aidlink together with our partner GCN have been working on child rights and education programmes in Kajiado for the last 14 years. Over that period, we have worked with over 30,000 students and their families through 132 primary schools. By improving school infrastructure and training students, teachers and parents, our work creates a safe learning environment, promotes better teaching and learning outcomes, and protects the rights of the (girl) child.

In 2017, we implemented the Kenya Equity in Education Programme (KEEP) in a further 6 public primary schools. This project aimed to ensure that children, especially girls, in target communities can attain an inclusive, quality primary education that supports the achievement of healthy and fulfilling lives. The 6 schools, with a student population of 1,834, are situated in the remote sub-County of Mashuru. Located over 100km from Nairobi, with no permanent road infrastructure, the isolated communities living in Mashuru can only be reached by dirt track with no permanent roads opening up the sub-County to passing trade. Children in Mashuru sub-County are half as likely to go to school as in the rest of Kajiado.

As a result of our work, the 6 schools targeted in 2017 have seen increased enrolment, reduced absenteeism, improved performance, and more girls sitting their Primary

Leaving Cert (the KCPE), affording them the opportunity to continue on to secondary school.

- 319 out-of-school children (171 girls and 148 boys) in the community were enrolled in school for the first time increasing enrolment by 21% and taking the total number of students benefiting from the programme in Kajiado to 1,834;
- The percentage of girls in target schools missing 8 or more days per month has fallen from 33% to 24%;
- 43 girls in target schools sat for their Primary Leaving Cert (the KCPE) compared with 23 in 2016;
- The average KCPE score in target schools was 51 points higher than in 2016 (287 compared to 236). This reflects the trend that students from schools included in the KEEP perform better than those in other schools across Kajiado County.

Some of this can be attributed to the improved learning environment. Each of the 6 schools was provided with a girl- and disability-friendly latrine block with a changing room to support girls to attend school during their menstrual cycle rather than stay at home. Sanitary towels are provided by the Kenyan government (as a result of lobbying by Aidlink and GCN) and supplemented by the parents. 4 schools also received a water tank, providing water on-site so that students (usually girls) do not have to miss class each day to collect it. Combined with the establishment of Rights of the Child (RoC) clubs, training

on life skills, hygiene and sanitation and ensuring the voice of every child is heard, schools have become a safer, healthier and happier environment, supporting the learning and development of every boy and girl.

One of the key lessons from past programmes has been the need to expand activities beyond the school compound, engaging the wider community to build support for (girls') education while at the same time tackling FGM and early marriage. This year, a series of 'community conversations' were held focusing on the laws around education and child protection, the challenges faced by women and girls within the Masai community, and developing strategies to enhance girls' participation in education. As a result, community leaders have taken responsibility for enrolling out-of-school children in education, 14 girls at risk of marriage were rescued and 29 women have taken up leadership roles on the school Board of Management. Women's Groups have also been set up, both as a support network for women and girls in the communities and to enhance their economic empowerment and bargaining power. In addition, over 1,000 community members took part in Citizens' Forums organised by the government to inform the local development agenda in Kajiado.

By building the capacity of both schools and communities, Aidlink is working to effect both immediate and long-term change that will see more boys and girls in school and performing well, as well as a reduction in FGM and early marriage, and communities with the capacity to uphold human rights and lead on their own development. Aidlink will continue to target nomadic pastoralist children and their families through the public primary school network in Kajiado County over the next 3 years.

Partner Profile



The Girl Child Network (GCN) are a Kenyan NGO and membership network connecting over 300 organizations working to protect and promote the rights of girls and boys in Africa. Since 2004, Aidlink and GCN have implemented education projects, using our expertise in gender and child rights, in Kajiado County, Kenya. The similar context, needs and challenges of the nomadic pastoralist communities prompted our expansion of this project to Turkana in 2017. Aidlink has strategically supported the development of GCN's institutional and operational capacity, as well as that of its membership body.

Case Study – Naanyu's Story

Naanyu is an 8-year-old with cerebral palsy. From Endoinyo Wuas in Kajiado County, she is one of 7 children living at home with her father and step mother following the death of her own mother.

Last year, after training from Aidlink and our partner GCN, local community leaders launched a campaign to ensure every child was enrolled and attending school. Going door to door, they found Naanyu at her home during the day, missing out on an education. Hearing her father's complaints that there was no point in sending her to school as she would only fail, Ole Samperu, one of the community leaders, came forward to sponsor Naanyu's education, taking her down to Endoinyo Wuas Primary.

'Although Naanyu has special needs, she is a child like any other. I will make sure she gets an education so she can access all the benefits that come with it!' – Ole Samperu.

As Naanyu has never been to school before, she was enrolled in the kindergarten class, and although she is a lot older than her classmates, she isn't put off. She can't speak as fluently as the other children, nor write as well but the teachers are giving her the extra support she needs. *'I'm so happy to go to school and learn like the other children in my village. I will work hard to make sure I go to secondary school!'* she says.



Naanyu and her classmates, Kajiado, Kenya 2017

Turkana County

Turkana County is a vast desert in the North of Kenya, home to the nomadic pastoralist tribe of the same name. With GCN's national mandate for child rights and Aidlink's long history in Turkana, the decision was made to expand the KEEP Education to Turkana in 2017 in an effort to replicate the proven success of that programme in Kajiado with communities who face similar challenges. The comprehensive programme was piloted in 3 public primary schools and a further 5 schools were targeted for an emergency feeding programme in response to severe drought. As a result, 85% of students across the 8 schools sat their end-of-year exams, a significant achievement when previously daily attendance rates had been as low as 25%.

KEEP in Turkana is showing signs of success with schools highlighting increased enrolment and attendance despite the impact of the drought. Further, there is evidence that communities in Turkana are recognising the benefits of education. Anecdotal reports suggest that families whose children are educated were more resilient during the most recent drought and this is a pull factor for school attendance.

While drought is the norm in Turkana, 2017 was a particularly tough year. After 3 years of little to no rainfall, the County was on the brink of famine with the Kenyan government declaring a national emergency in early March. Over 400,000 people were assessed as being in need of humanitarian assistance with approximately 30% of the population classed as malnourished. The average

distance to a protected water source increased from 6km to 15km, with some people walking up to 28km each day in certain areas of the County.

The severity of the drought and its impact on communities compelled us to respond. With the support of the ILCU Foundation, ElectricAid, St. Mary's College, Rathmines and the Irish public, a targeted feeding programme was implemented which reached:

- 3,000 malnourished children under 5 and lactating mothers over 2 months in Lowarengak, Nakwamoru and Kataboi Health Centres;
- 2,240 students at 8 primary schools in Loima sub-County. These students received a daily lunch of wheat and beans over a 3-month period which ensured they remained in school to sit their exams.

Together with our long-term partner Caritas Lodwar, we also worked with 50 families who had settled along the river Turkwell, supporting them to develop an alternative livelihood to pastoralism which is becoming increasingly unsustainable as a result of climate change. Having received training on sustainable farming, tools, drought-resistance seeds and crops, and access to drilled water for domestic and agricultural use, the new farmers have reported that they were able to grow enough food to sustain themselves and their families during one of the worst droughts in living memory. With the arrival of rains, farmers are more confident, experimenting with cash crops to boost income further.

Back to School

'Back to School' is a 1-year Adult Education project, providing young adults with the opportunity to re-engage in education. In 2017, 24 people (19 women and 5 men) enrolled on the programme and gained their Primary Leaving Certificate; all will now have the opportunity to continue their studies at secondary school, vocational college or seek employment.

The top performer was Mark Lotukoi, a father of 6 who works as a 'Boda Boda' (motorcycle taxi) driver in Lodwar town. Mark sat for his Primary Certificate at the same time as his 16-year-old daughter, but his score of 230 wasn't quite enough to beat hers of 233! Mark has now enrolled on a Secondary Education programme and will study for the next 2 years to gain his secondary leaving certificate. We wish him every success on his journey!

'Back to School' performs a vital function in a County where only 5.4% of the population have completed primary school. Of the 144 participants on this programme to-date, 41% have continued on to secondary education, 17% joined vocational college while 10% gained employment. With more job opportunities available in an ever-developing Turkana, 'Back to School' graduates are vital advocates and role models for the importance of education in the community.

Case Study – Lolupe Primary School

Lolupe Primary school in Turkana, Northern Kenya started under an acacia tree in 1984 when a relief food distribution centre attracted nomadic pastoralist families to settle in the area. At the time, the nearest water source was the Turkwell River located over 10km away, although as more people settled in the area, the government constructed a community borehole closer to the settlement.

In 2015, the new County government formally registered the school and funded the construction of 4 classrooms. Yet as enrolment increased, the hygiene and sanitation situation worsened. With no latrines, students and teachers were forced to openly defecate around the compound, girls would stay at home during their menstrual cycle and to collect water, students would have to walk 5km to the local borehole.

In 2017, Aidlink and GCN have constructed a latrine block with a changing room for girls, and a water tank that the County government have connected to the borehole to ensure a continuous supply of water at the school. This has not only improved attendance but also allowed the



Margaret and Mary, members of the School Board of Management, Lolupe Primary School, Turkana, Kenya 2017

school to plant trees and establish a school garden to provide lunch to students. With the whole community behind the school, **Lolupe is setting an example to others in the area on how to create a child-friendly and gender-sensitive learning environment that supports both boys and girls to achieve their full potential!**

Partner Profile



Caritas Lodwar is the development office of the Catholic Diocese of Turkana. For over 50 years, they have served the nomadic pastoralist population of Kenya's Northern-most County, improving access to basic resources and facilities including Health and Education. For over 10 years, Aidlink has supported the Diocese in implementing Health, Livelihoods and Adult Education projects. As the new County Government establishes a greater presence and delivers more services, the role of Caritas Lodwar is changing. Aidlink's capacity building focus has been on supporting Caritas to adapt to this new reality, looking at how they can work alongside the government to meet the needs of the most marginalised and excluded.

Uganda

Outputs

6 boreholes and
38 shallow wells drilled

627 households
trained on sustainable
agriculture, group formation
and marketing

58 Community
Development Committees
(CDCs) established

2017 Investment



€395,257

Outcomes

Over 14,000 people
with improved access to
clean, safe water

81% of target households
in Kagadi now have a latrine
compared to 21% at the
start of the year

CDCs have successfully
lobbied local authorities
to maintain water sources,
allocate additional teachers
to local schools and ensure
access to Government seed
distribution schemes for
local farmers

Karamoja, Uganda

Aidlink has worked with rural communities in Uganda for over 20 years and has seen considerable change as a result of our programmes. Since 2008, almost 350,000 people have gained access to cleaner, safer water, 60,000 children have received training on good hygiene and sanitation behaviour, and almost 10,000 farmers have been supported to practice sustainable agriculture.

The sustainability of our interventions and our focus on building local capacity means that, as we start to implement exit strategies in Wakiso District, we are confident that we leave communities we have been working with for over 10 years in a good place. Beyond improved access to water, education and healthcare, structures now exist through which people are managing their resources and promoting locally-led development. In the context of our new strategic plan, this has facilitated us in shifting our focus for Uganda to Karamoja, the North-Eastern region where the nomadic pastoralist population faces many of the same challenges as the Masai and Turkana in Kenya. With a commitment to working with the poorest and most marginalised in society, the programme combines Aidlink experience and expertise with VAD's local knowledge to ensure we continue to have the greatest impact where it is needed most.

Despite a significant international NGO presence in Karamoja, Aidlink and VAD are the first organisations to

work in the targeted sub-Counties of Poron or Matany. The neglect of both areas is evident; aside from government offices there are no permanent buildings or infrastructure including roads. Access to basic resources including clean water is extremely limited and there are no secondary schools in either sub-County with primary schools only reaching grade 4 (of 7). In addition, these primary schools are either under trees or temporary grass-roof structures that have been put up by the parents; there are no permanent classrooms.

Drawing on our experience from Kenya and Uganda, Aidlink is committed to working with communities to improve access to basic resources and building community capacity to effectively manage these in Karamoja. 6 communities were identified for the water and education activities with 5 boreholes drilled providing almost 2,000 people with access to clean, safe water within 5km of their home for the first time.

Drilling of the boreholes has not been without its challenges. Heavy rains and poor road infrastructure delayed construction for several months because the worksites were inaccessible. After the initial 5 boreholes were completed, unsuccessfully attempts were made to drill a 6th. After 2 failed attempts to find water at depths of 90m, the original location was abandoned. A new hydro-geological survey has now been carried out and drilling will commence at the new location in July 2018.

Access to cleaner, safer water has been accompanied by hygiene and sanitation training. Going door-to-door, VAD staff and trained community members have held community demonstrations to create basic but life-changing facilities – including dishracks, tippy-taps, bath shelters and latrines – at home out of locally-available materials. Initial results reveal that 43% of households in Peron County now have a household latrine compared with 13% before our intervention. While it takes time to measure the impact of access to improved water, sanitation and hygiene, our experience teaches us that this will have a positive and lasting impact on people's health and wellbeing. Healthier communities can devote more time and energy to productive activities including farming and support for their children's education.

In partnership with 6 primary schools set up by local parents, Aidlink also constructed girl-friendly latrines and trained students, teachers and parents on hygiene and sanitation and child rights. This work has impressed local authorities who have since committed to supporting the further development of these schools by ensuring they are formally registered and able to access government funding for classroom construction. In the meantime, parents in 3 schools have built temporary, grass-roofed classrooms so that children are protected from the elements and can learn all year round. As 3 of the 5 completed boreholes mentioned above have been located on, or next to, the school compound, children no longer have to miss class to collect water. The availability of clean, safe water, alongside the new latrines is contributing to less sickness and improved attendance. All 6 schools have confirmed they will put on more classes over the coming years for students to complete primary school.

In line with Aidlink's overall strategy to work with nomadic pastoralists, Karamoja is maintained as a priority area for the next 3 years.

Partner Profile



Voluntary Action for Development (VAD) is a national NGO working to improve the lives of people living in poverty in Uganda. Based on our shared values, Aidlink and VAD have worked together for 15 years. Recently, VAD have focused their efforts on the extremely isolated and disadvantaged North-East region of Uganda, working in Amuria and now, in partnership with Aidlink, in Karamoja. Aidlink has used its experience of working across the border in Turkana to support VAD in this move. Both the Turkana and the Karamojong are closely related. Nomadic pastoralists with a shared language, they regularly move across the border in search of water and pasture for their animals.

Case Study – St. Kizito Kaeselem

Tadyus, the headteacher of St. Kizito Kaeselem Primary School in Poron, North Eastern Uganda sits under the tree that serves as the classroom for P1, the youngest children in his school. Behind him is another tree which acts as the P2 classroom, and to his left is a temporary shed constructed by the parents for P3. There is nowhere for any other classes and if children from this community want to carry on their studies they have to travel 10km to the next school.

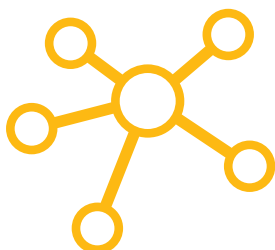
Most of them don't. Tadyus thinks there are around 1,000 children in this community, but with 145 at St. Kizito and another 200 in the neighbouring school that means that the vast majority of children are at home, herding their families' animals or doing domestic chores. "My dream is that St. Kizito becomes a proper school with classrooms and enough teachers for P1 to P7" says Tadyus, "that way children can learn closer to home and not have to leave like I did. How can this community value education if there isn't a proper school for them to attend?"



School children from St. Kizito Kaeselem Primary School at the new latrine block, Poron, Uganda 2017

Aidlink and our partner VAD have recently constructed a borehole and latrine block in the school compound, whilst the District government has made commitments to fund the construction of classrooms. We'll continue to support the community and the local government to realise Tadyus' dream: a proper school for the children of Kaeselem.

Partner Profile



Caritas MADDO is the development office of the Catholic Diocese of Rakai and Masaka in South-Western Uganda. Aidlink and MADDO have worked together since 2000 to improve access to water, hygiene and sanitation, education and livelihoods for rural communities. Capacity building has focused on a rights-based approach to development, which MADDO are now utilising in their mentorship of other groups in Masaka through the NGO Forum. Caritas MADDO also host Aidlink's Development Education Immersion Programmes in Uganda.

EMESCO Development Foundation is a local NGO working in Mid-Western Uganda. Since 2002, Aidlink and EMESCO have worked together with rural farming communities in Kagadi District to improve access to clean, safe water, and boost health through better hygiene and sanitation. As a result of reduced income, Aidlink has made the painful decision to withdraw from Kagadi. We are confident in the sustainability of our work with EMESCO having developed a strong working relationship with the local authorities to ensure that the local community continue to access their right to better education, health and public services.

Projects Uganda

Between 2012 and 2016, Aidlink's work with rural farming communities in Masaka, Kagadi and Wakiso Districts saw the percentage of households with access to cleaner, safer water within 1km of their homes increase from 50% to 79% (over 85,000 people). 2017 focused on building on the progress made to-date with rural farming communities, further strengthening community structures and links to local authorities as part of a phased withdrawal that leaves them well-equipped to take charge of their own development.

An additional 38 shallow wells were constructed in Masaka (13) and Kagadi (25) Districts, providing improved access to cleaner, safer water for 13,250 men, women and children. When communities have access to cleaner, safer water, the reduction in water-borne disease leaves people healthier and more productive. With better health, children spend more time in the classroom, their performance improves, and they have more opportunities to attain a quality education which benefits both them and their families in the future. Likewise, their parents have more time to work on their farms, improving their food and income security. Clean water closer to home reduces the time that women and girls spend collecting it, leaving them free to engage in education or new opportunities to improve their families' lives.

2017 saw the inclusion of an additional 627 vulnerable, farming households to the agricultural training programme. The training, along with access to the Government's seed distribution scheme has seen farmers growing a greater variety of fruit and vegetables, supporting more diverse diets and improving the health and nutritional status of targeted households. Over the last 5 years, the income of trained farmers has increased year-on-year.

Further, community structures such as Water User Committees, established to manage the new resources and promote change in target communities, are working well. To build on their progress, Community Development Committees (CDCs) were established as part of withdrawal plans. These fulfil 2 roles: firstly, to coordinate the other groups and ensure they function effectively, and secondly to provide training on human rights and advocacy.

While only recently established, there is already evidence of success with the Committees accessing local government resources for water source maintenance and repair, crop and seed distribution, and the assignment of teachers to local schools. CDC members, over 40% of whom are women, have also participated in the development of local government plans and budgets to ensure the views of their communities are represented. Aidlink is satisfied that we have equipped communities with the skills, confidence and capacity to take charge of their own development once we have withdrawn support.

To further strengthen local civil society, Aidlink have supported the re-establishment of the Masaka NGO Forum as a platform for local organisations to learn from each other, coordinate activities, and collectively lobby local Government on the issues which affect their communities. This forum is a further expression of Aidlink's commitment to building the capacity of local organisations and developing strong local partners, with Caritas MADDO now having the capacity, confidence and commitment to use their expertise and experience to mentor other local organisations. As we move into a new era of partnership with Caritas MADDO, Aidlink will seek out ways to support them in building local capacity in Masaka so that local communities are able to meet their own needs and demand their rights in a sustainable fashion.



Monica and her daughter Fabis, Nyabinanga, Uganda 2017

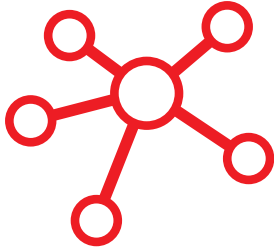
Case Study – Monica

Nyabinanga village is high up in the rolling hills and rocky terrain of Kagadi District, Western Uganda. It is there that Monica farms her land, growing maize, beans and cassava and keeping 2 pigs to bring in a steady income. Her life has become much harder in recent years, with climate change making farming more challenging and a personal illness meaning that she sometimes struggles to earn enough from her farm to pay school and college fees for her 3 daughters, the eldest of whom is studying for a diploma in tourism.

Fortunately for Monica, the people of Nyabinanga look out for one another. With the support of Aidlink's partner, EMESCO Development Foundation, the community has learned to work together to meet their goals, supporting one another on their farms, helping to improve each other's homes by constructing latrines, and writing and performing short plays to teach about the dangers of poor hygiene and sanitation. Now, with Aidlink's construction of a shallow well bringing clean, safer water to Nyabinanga, it will be even easier for Monica and the community to live healthy and fulfilling lives.

Ghana

Partner Profile



Aidlink and the Spiritan Province of Ghana have worked together since 2004, focusing primarily on education programmes. They play a crucial role in Aidlink's Development Education Programme, having hosted the St. Mary's College, Rathmines Immersion Programme for the last 13 years.

Projects Ghana

In 2017, Aidlink, with the support of the St. Mary's College community and ElectricAid funded the drilling of 5 boreholes in Bincheratanga, Northern Ghana. These boreholes are providing cleaner, safer water to approximately 10,000 people across the area. A local Water User Committee has been established and trained to manage and maintain each borehole. As a result of the boreholes, the prevalence of water-borne diseases has reduced, school attendance has improved and people are less stressed because water closer to home means they have more time to engage in other activities. Target communities have also described their sense of pride in having their own water source. For them this makes them feel equal to the other villages where they would previously have to beg to be allowed use the borehole.



Borehole construction,
Bincheratanga, Ghana 2017

Development Education and Public Engagement



Blackrock College (Ireland)
Immersion visit to Kenya
Hosted by Holy Ghost Secondary
School Machakos



Students from Our Lady's College
"walk for water", Galway, Ireland 2017



St. James's Senior Seminary School
(Ghana) Immersion visit to Ireland.
Hosted by St. Mary's College, Dublin

Development Education Goal:

"More young people in Ireland will support a global, social justice-oriented agenda that advances the interests of people living in the poorest communities in Africa and elsewhere in the world".

At Aidlink, we believe that connecting communities North and South has the power to positively change the world. Since our foundation, we have worked to promote an understanding of the root causes and impact of global poverty, and build support for a global social justice-orientated agenda that advances the cause of people living in the poorest communities in Africa. We do this by connecting individuals, schools and community groups in Ireland and Africa.

Aidlink Immersion Programme

The Aidlink Immersion Programme is a unique, development-education programme that builds links and promotes solidarity between school communities in Ireland and in Kenya, Uganda and Ghana.

Accompanied and facilitated by Aidlink, participant staff and students from Irish schools travel to Aidlink programme countries, where they are "immersed" in the local school experience. Student participants are involved in the day-to-day activities of their host school; attending classes, sport and extracurricular activities with their peers. In addition to their school experience, students learn about global development issues, and witness development in action through exposure visits to Aidlink community projects. In the case of Aidlink's longest running immersion school partnership, reciprocal immersion visits now take place, with staff and students from our Ghanaian partner school travelling biennially to Ireland.

In 2017, two hugely successful immersion programmes took place, with one Irish School group traveling to Kenya and one Ghanaian school group traveling to Ireland.

Walk for Water Campaign

The annual Aidlink Walk for Water Campaign is school-based action project that aims to raise awareness about the impact of water poverty in Africa. In 2017, 19 schools across Ireland participated in the campaign, walking for water in an act of solidarity with their peers in Africa and calling for an end to water poverty everywhere.

Fundraising



Victoria from Endonyo Wuas Primary School, Kajiado, Kenya 2017

From individual donations to community fundraisers, school bake-sales to employee group grants, it is thanks to the generosity and kindness of our supporters that Aidlink can fulfil our mission and improve the lives of people living in poverty. We are extremely grateful to everyone who has contributed contributed to our work in 2017 - our success is your success.

A flavour of our fundraisers:

Regular Givers €14,172 | Mini Marathon €9,692

Turkana Farm Crowdfunding €12,178 | Walk for Water €2,215

During 2017, Aidlink, in conjunction with Born Optimistic, launched a number of music-event fundraisers, bringing people together in celebration and raising much needed funds for Aidlink projects, including;

WOW: a monthly celebration of female creativity at the famous Whelan's, Wexford St, showcasing musicians, comedians and spoken word artists, while raising funds for Aidlink's work; and

Aidlink for Turkana: A stunning evening of music that brought together choir communities and some of Ireland's best loved musicians at the National Concert Hall.

We would like to extend our gratitude to all of the performers throughout the year, and especially to Donal Scannell of Born Optimistic for his generosity and kindness. We are most grateful for his continued support.

*Webale nyo | Asante sana | Alakara noi
Ashe oleng | Meda w'ase | Thank you*



Hvmningbyrd perform at WOW, Dublin, Ireland 2017



Willimena Asekon Lokalei, Caritas Lodwar Turkana, addresses the crowd at Aidlink for Turkana, National Concert Hall, Ireland 2017



David Kitt and St. Mary's College Singers perform at Aidlink for Turkana, National Concert Hall, Ireland 2017

Governance



Best Practice in Transparency and Accountability



Aidlink is governed by a voluntary Board that must comprise of between eight and twelve non-executive Directors. Terms of office are three years and Directors can serve a maximum of three terms. The current Board is comprised of eleven members (seven men and four women) from a range of relevant professional backgrounds. The Board of Directors is responsible for strategic direction, financial oversight, and good governance. In 2017, the Board met nine times in total, with an average attendance of 70%.

On completion of their maximum terms of office, Mr. Clive Byrne (Chairperson) and Ms. Mary Scully retired from the Aidlink Board in 2017. Four appointments were made this year, bringing board membership to almost full capacity at eleven members.

Aidlink is grateful to all of the voluntary Directors for their commitment and contribution to the organisation. We extend our particular thanks to Mr. Clive Byrne upon his retirement for his exceptional leadership and stewardship as Chairperson of Aidlink for nine years.

Aidlink meets the Charities Institute Ireland Triple Lock Standard

- Aidlink had adopted the Charity SORP FRS 102 Financial Reporting Standard and makes Annual Reports and Financial Statements readily available via www.aidlink.ie
- Aidlink has formally adopted the Dóchas Code of Corporate Governance
- Aidlink is registered with the Charities Regulatory Authority and has formally adopted the Guidelines for Charitable Organisations on Fundraising from the Public

Chairperson Profile John Lynch

John Lynch has worked as a chair, director and senior executive in multinational and Irish companies in the USA, UK and Ireland over the last 35 years. He is a Chartered Accountant who has also worked in a variety of other disciplines: Operations, Business Development, Sales and Marketing, as well as General Management.

Why did you join Aidlink?

My son went on the Aidlink Immersion Programme to Ghana with St Mary's College, which was a key, formative experience in his schooling. Through the programme, and being involved with the fundraising efforts of the parents of the immersion students, I developed a very positive impression of Aidlink and its work. When I was looking to find a charity to support, I was delighted to find that Aidlink was looking for Board members and I applied to join.

Everything I've learnt since then has not only reinforced my initial view, but has shown me that the Aidlink partnership model is unique and delivers very effective and cost effective sustainable building of the poorest African communities and links communities in Ireland and Africa. What really impresses me is how, through partnership with Aidlink, highly disadvantaged communities are empowered to come together to manage water, health, education and agricultural resources to enrich their communities and improve their futures.

John Lynch

Governance Achievements

In 2017 Aidlink proudly took home two awards, recognising the organisation's commitment to the highest standards of good governance, accountability and transparency.

Carmichael Centre Good Governance Awards Winner 2017

Category: Organisations with an annual turnover of between €1 million and €5 million

Chartered Accountants Leinster Society

Published Accounts Awards Winner 2017

Category: Small/Medium not-for-profit



Anne Cleary (6th from right) with the winners of The Chartered Accountants Leinster Society Published Accounts Awards, Ireland 2017

Looking Back

2007-2017

Children from Mukumbwa Infants and Primary School, Kagadi Uganda 2016



Over the past ten years, working through partnership with local organisations and local communities, the Aidlink Development Programme has achieved significant results that have transformed the lives of hundreds of thousands of people.

Key Achievements 2007-2017

- 1,199 new water sources were constructed in Uganda, providing approximately 347,986 people with access to cleaner, safer water;
- 300 primary schools in Kenya (129) and Uganda (171) were supported, directly engaging with approximately 103,050 students on health, hygiene and sanitation, and child rights;
- 9,396 farmers in Uganda were trained in sustainable agriculture, benefitting approximately 61,659 people;
- 55,960 children under 5 were vaccinated in Turkana, Northern Kenya.

Looking Forward



2018+

*St. Kizitio Kaeselem Primary School,
Poron, Uganda 2017*

Key Programmatic Focus 2018+

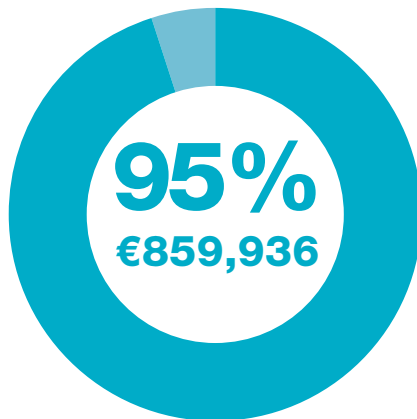
- **Nomadic Pastoralist Communities:** The Aidlink Development Programme will focus on working with the poorest communities in Kenya and Uganda; that is the nomadic pastoralist Masai, Turkana and Karamojong.
- **Child Rights and Education:** Building on key learning and expertise gained over the past ten years, a particular emphasis will be placed on working with communities to improve access to inclusive, quality education, particularly for girls and children with disabilities.
- **Community and Partner Capacity Building:** For Aidlink, we believe the key to long-term, sustainable development is a strong and vibrant African civil society, whereby local people are empowered to tackle poverty and catalyse change. Aidlink will continue to work with, and invest in, local communities and local organisations, building their capacity to become development leaders.
- **Connecting Communities:** Though our development education and public engagement activities, Aidlink will continue to connect communities in Ireland with communities in our programme counties, building linkages and solidarity to effect change.



Torinyo, Kajiado, Kenya 2017

Directors' Report & Financial Statements

for the financial year ended 31 December 2017



Aidlink's 2017 expenditure on Charitable Activities, including; **on-granted funds, development education activities and the relevant support costs**, amounted to €859,936 (2016: €1,112,419), equating 95% (2016: 96%) **of Aidlink's total expenditure for the year.**



A total of €638,207 (2016: €671,558) of **expenditure on Charitable Activities was on-granted to partners in Kenya, Uganda and Ghana to deliver programme activities at local level.**



A further €80,140 (2016: €296,081) of expenditure on Charitable Activities relates to **Aidlink's development education activities, including two school immersion programmes; one from Ireland to Kenya and one from Ghana to Ireland.**

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Directors' Report

for the financial year ended 31 December 2017

The Directors present their annual report and the audited financial statements of Aidlink for the financial year ended 31 December 2017. This report presents the information and disclosures required by a Directors' Report under the Companies Act 2014, together with additional information required by the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Who we are

Aidlink is a company limited by guarantee, not having a share capital, incorporated in Ireland in 1982 under the Companies Act and registered in Ireland with registration No. 124133. Every member of Aidlink undertakes, if necessary on a winding up during the time they are a member or within one year after they cease to be a member, to contribute to the assets of Aidlink an amount not exceeding €1.27. Aidlink's governing document is its Memorandum and Articles of Association.

Under the provision of Section 1180 of the Companies Act, 2014, Aidlink is exempt from including 'company limited by guarantee' in its name. Aidlink is a charity registered with the Charities Regulatory Authority, registered charity No: 20022730, and has been granted tax exemption by the Revenue Commissioners in Ireland, registered charitable taxation No: CHY 9078.

Reference & Administrative Detail

Registered office:

34 Greenmount Office Park, Harold's Cross,
Dublin 6W, D6W CX81

Our advisers

Auditors: Deloitte Ireland LLP, Chartered Accountants
and Statutory Audit Firm,
Deloitte & Touche House,
Earlsfort Terrace, Dublin 2, D02 AY28

Solicitors: Arthur Cox, Earlsfort Centre,
Earlsfort Terrace, Dublin 2, D02 CK83

Bankers: Bank of Ireland, 28 Main Street,
Blackrock, Co Dublin, A94 D890

Key management Personnel

Directors of the company and the Executive Director

Directors: The Directors serving during the year and since the year end were as follows:

Clive Byrne (Chairperson, resigned 7 June 2017)

Liam Byrne ¹ (Treasurer)

Eoghan Caffrey ⁵ (appointed 7 February 2017)

Brendan Feehan ¹ (Company Secretary)

Rory Galvin ⁴ (appointed 7 June 2017)

Gemma Grimes ²

Brian Ingarfield ³ (appointed 7 June 2017)

John Lynch ² (Chairperson, appointed 25 April 2017)

Meadhbh McCann ⁵

Marie Moynihan ⁴ (appointed 5 January 2017)

Philip Owende ³

Mary Scully (resigned 7 June 2017)

Marion Shaw ⁴

Executive Director: Anne Cleary

Committees of the Board

1 Member of the Audit and Risk Committee

2 Member of the Remuneration and Director's
Performance Committee

3 Member of the Nominations and Governance Committee

4 Member of the Fundraising Committee

5 Member of the Programme Committee

Directors' Report (continued)

for the financial year ended 31 December 2017

Objectives and activities

Aidlink exists to improve the lives of those living in poverty in Africa, specifically targeting communities in our programme countries of Kenya, Uganda and Ghana.

The ultimate goal of the Aidlink Development Programme is that people, especially women and girls, living in the poorest communities in Africa, will be able to achieve healthy and fulfilling lives.

Aidlink works to achieve this goal by implementing strategies that include:

- Establishing a Development Programme framework that enhances target communities' access to at least two basic resources or essential facilities;
- Rights-based work and advocacy;
- Capacity-building of selected partners and communities; and
- Development education and public engagement.

Basic resources or essential facilities as identified by the Aidlink Strategic Plan include; WASH (Water, Sanitation & Hygiene), Education and Livelihoods.

The impact of Aidlink's work is measured against targets using a Results Based Management system, and assessed against Aidlink's Strategic Plan and the benchmarks agreed with Irish Aid. Regular monitoring and evaluation is carried out by both local partners and Aidlink staff.

Aidlink works closely with six local partner organisations operating in our three programme countries, all of whom were recipients of on-granted funds during 2017. The on-granting of funds is subject to annual partnership agreements with each local partner. Partners implement Aidlink's programme at the local level, ensuring community-led interventions, sustainability of the programme, and delivering the best value for money for both donors and beneficiaries.

Aidlink's 2017 expenditure on Charitable Activities, including; on-granted funds, development education activities and the relevant support costs, amounted to €859,936 (2016: €1,112,419), equating 95% (2016: 96%) of Aidlink's total expenditure for the year. A total of €638,207 (2016: €671,558) of expenditure on Charitable Activities, was on-granted to partners in Kenya, Uganda and Ghana to deliver programme activities at local level. A further €80,140 (2016: €296,081) of expenditure on Charitable Activities relates to Aidlink's development education activities, including two school immersion programmes; one from Ireland to Kenya and one from Ghana to Ireland.

Directors' Report (continued)

for the financial year ended 31 December 2017

Achievements and performance

2017 was a year of transition and change for Aidlink. In December of 2016, Aidlink was made aware of the organisation's exclusion from Irish Aid's Programme Grant II (2017–2021) and was subsequently invited to apply to Irish Aid's Civil Society Fund (2018–2020). A one-year grant of €431,228 was received from Irish Aid to support 2017 Local Health and Development Programme (LHDP) activities in the interim.

In early 2017 LHDP plans were adjusted to reflect the reduction in funding from Irish Aid, €431,228 in 2017 from €525,888 in 2016. As a result, 2017 interventions were focused on activities that Aidlink deemed to be the most effective, based on experience and learning, in contributing to lasting change within target communities while also delivering immediate improvements. A prioritisation exercise resulted in a re-commitment to focusing on the poorest and most excluded communities with whom Aidlink works; primarily nomadic pastoralists in Kenya (the Masai and Turkana) and Uganda (the Karamojong).

Key elements of the 2017 programme of work included:

- The expansion of the Kenya Equity in Education Project (KEEP) in Kajiado County to Turkana County, supplemented by a school feeding programme in the context of acute drought;
- A geographical shift with Voluntary Action for Development (VAD) in Uganda, from Wakiso District to Karamoja.

The revised programme of work achieved significant results during 2017:

- 15,500 people now live with improved access to cleaner, safer water through the construction of 44 water sources (shallow wells and boreholes) across rural Uganda;
- 25 public primary schools across Uganda and Kenya were supported in creating a more child-friendly and gender-sensitive school environment for approximately 8,500 pupils, in line with the UNICEF Child-Friendly Schools (CFS) Approach;
- 677 smallholder farming families in Masaka, Uganda (627) and Turkana, Kenya (50) were trained on recommended agronomic practices, nutrition and business management, strengthening their household food and income security;
- 64 Community Development Committees (CDCs) were established in target communities to ensure the sustainable management of resources, challenge negative social norms and engage local duty-bearers to ensure that they fulfil their obligations to target community as rights-holders;
- Aidlink partners engaged with local and national governments to demand better policy and service provision on issues such as education, access to water and drought mitigation.

Although all partnerships were maintained for 2017, the cut in income from Irish Aid has had the greatest impact in Kagadi District in Uganda, resulting in a 40% decrease in on-granting to EMESCO.

Cognisant that the Irish Aid Civil Society Fund ceiling is €400,000 per annum, Aidlink partner capacity building activities in 2017 focused on contingency planning and fundraising/financial sustainability.

In June 2018 Aidlink was notified that the organisation successfully secured an Irish Aid Civil Society Fund grant of €310,000 per annum over the three year period 2018 – 2020 to support the Kenya Inclusive, Quality Education Project (KIQEP) in Kajiado and Turkana Counties.

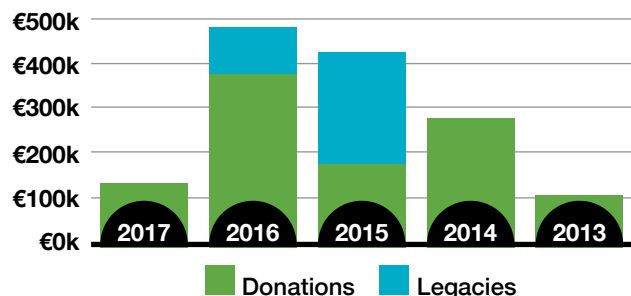
Directors' Report (continued)

for the financial year ended 31 December 2017

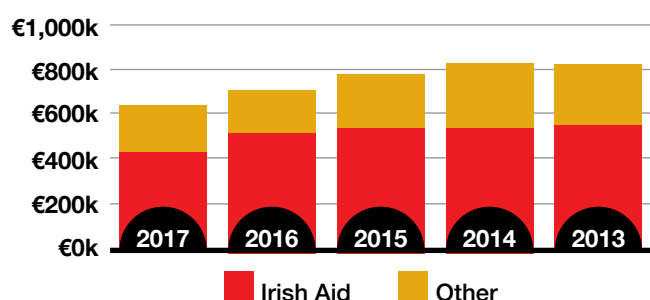
Financial Review - Results

	31 Dec 2017 €	31 Dec 2016 €
Net (deficit)/income for the financial year	(128,673)	36,532

Donations and Legacies



Charitable Activities Irish Aid & Other



Results

Net deficit for the financial year was €128,673. Total 2017 income of €778,955 is down €417,971 on 2016, reflecting a reduction in income from Immersion Programmes, 2017: €50,325 (2016: €311,006) and no legacy donation in 2017 (2016: €106,709). In addition, 2017 also saw an 18% (€94,660) cut in grant income from Irish Aid following the end of PGI and Aidlink's exclusion from PGII, 2017: €431,228 (2016: €525,888).

Following notification of the reduced grant from Irish Aid, Aidlink's 2017 budget targets were adjusted. Aidlink secured 88% of revised target income; 99% of restricted income target was met, while only 50% of unrestricted income targeted was achieved. Additional strategies are in place to expand unrestricted income streams in 2018, as discussed below under fundraising.

Irish Aid income and Foundations, Trusts and Corporate Giving (FTC) income represent the principal funding sources for the implementation of the Aidlink Local Health and Development Programme.

Grant income from Irish Aid in 2017 was €431,228, down €94,660 on 2016 (€525,228). While this reduction in funding is disappointing, the Directors are very grateful for the support of Irish Aid and the Irish taxpayers.

Income from Foundations, Trusts and Corporate Giving (FTC) was €208,940, an increase of €25,699 on 2016 (€183,241). Throughout 2017 Aidlink implemented a new FTC strategy, successfully securing one new FTC donor.

The working relationship Aidlink has established with these donors, and our similarly aligned missions to reduce poverty in the developing world, support the effective delivery of Aidlink's work. The continuing generosity of all of our supporters is greatly appreciated by the Directors and our local partners.

2017 expenditure on Charitable Activities was €859,936 (2016: €1,112,419) equating to 95% (2016: 96%) of Aidlink's total expenditure for the year. A total of €638,207 (2016: €671,558) was on-granted to local partners, just 5% less than 2016 despite income cuts. Favourable exchange rates resulted in local currency budgets being met across the programme. A total of €80,140 (2016: €296,081) of expenditure on Charitable Activities relates to Aidlink's development education activities. The decrease reflects the reduced number of Immersion Programme visits to Aidlink programme countries from 4 visits in 2016 to 1 visit in 2017.

Directors' Report (continued)

for the financial year ended 31 December 2017

Reserves

Aidlink defines its reserves as its total unrestricted funds. These unrestricted reserves represent those resources that the company can use for any of its charitable purposes. The Board aims to maintain its total unrestricted reserves level at six months head office operating costs. This threshold has been set following an assessment of the following factors:

- The need to provide short term protection against downward fluctuations in annual incoming resources;
- The need to provide long term strategic financial support to Aidlink's partners;
- The need to finance unplanned projects where the need arises; and
- The need to provide a financial cushion in the event of extreme circumstances affecting the company's ability to operate.

At the end of year, Aidlink's total funds were €307,048 of which €49,012 were restricted funds and €258,036 were unrestricted funds. Unrestricted funds, considered Aidlink's reserve funds, exceed Aidlink's six month reserve policy, representing approximately 14 months of operating costs.

In response to uncertainty on future funding, the Directors decided in 2017 to transfer €150,000 of Aidlink unrestricted funds to a designated reserve to meet unanticipated funding shortfalls.

Operational risk management

The Directors consider annually the major risks to which Aidlink is exposed. They have reviewed and approved a risk register that scores risk based on an estimate of the likelihood of occurrence and the impact on the organisation with a bias towards high impact. The Aidlink risk register identifies risk under the themes of *Reputational, Financial, Employee and Programme/Partner*. Three major risks and their mitigation strategies are identified below:

• Future levels of income

Aidlink is reliant on grants and donations to implement the Development Programme. When the number or value of grants is reduced, Aidlink's capacity to deliver projects and programmes is compromised. The Board mitigate this risk with the prioritisation and implementation of a fundraising strategy. 2017 priorities included the appointment of a grants officer, the implementation of a Foundations Trust and Corporate Giving (FTC) strategy and entering into a Memorandum of Understanding with events promoter Born Optimistic to deliver music-based fundraising events.

• Loss of Irish Aid funding

Irish Aid funding is, by its very nature, subject to national changes in government policy. The Directors have identified this as a risk as it may mean initiatives or activities supported by Aidlink are no longer supported by Irish Aid. As discussed elsewhere in the Director's Report, a significant reduction in funding from Irish Aid has crystallised. As a result further emphasis on fundraising has been agreed by the Directors.

• Fraud

The potential for fraud remains a significant risk to the organisation primarily due to the impact such an occurrence would have on public confidence in the organisation. The Directors have mitigated this risk by requiring partners to provide financial reports audited by independent auditors, by building capacity within partner organisations to ensure that they have robust financial systems and by engaging with partners' other donors through sharing reports and meetings.

Directors' Report (continued)

for the financial year ended 31 December 2017

Financial risk management objectives and policies

Aidlink's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. Given the type and scale of the company's activities, these risks are significantly lower than would occur in a commercial environment.

- **Cash flow risk**

The company's activities expose it primarily to the financial risks of changes in foreign currency exchange rates. The primary exchange rate risk results from overseas partners' programmes being denominated in non-euro currencies. The Directors believe it would be inappropriate to use derivative financial instruments as their costs would outweigh any advantages. Aidlink has some flexibility in timing of payments that allows it to mitigate the risk.

- **Credit risk**

The company's principal financial assets are bank balances and cash and receivables. Aidlink's credit risk is primarily attributable to its liquid funds and is limited because the counterparties are banks with satisfactory credit-ratings assigned by international credit rating agencies with deposits insured in accordance with EU regulations.

- **Liquidity risk**

The company's reserve policies ensure that sufficient funds are available for ongoing operations and future developments. Further details regarding liquidity risk can be found in the accounting policies in Note 1 of the financial statements.

Plans for the future

Aidlink's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. Given the type and scale of the company's activities, these risks are significantly lower than would occur in a commercial environment.

2018 Irish Aid

In 2018 Aidlink successfully applied to Irish Aid's Civil Society Fund securing a grant of €310,000 per year over the three year period 2018 – 2021. This grant will support Aidlink's programme activities in Kajiado and Turkana Counties, Kenya. While this is a reduction on previous Irish Aid grants, securing multi-annual funding has provided Aidlink with a strong foundation for the delivery of Aidlink's Development Programme over the three year period.

2018 Development Programme

Aidlink's 2018 Development Programme will focus on working with the poorest communities in Kenya and Uganda that is the nomadic pastoralist Masai, Turkana and Karamojong who reside in dryland regions. Isolated, marginalised, and performing poorly across almost all development indicators, we will maintain our commitment to improving access to basic resources and building local capacity to take charge of their own development. A particular emphasis will be placed on working with communities to improve access to inclusive, quality education, particularly for girls through the Kenya Inclusive Quality Education Project (KIQEP). Our revised focus on nomadic pastoralist communities, combined with funding constraints, has necessitated a changed relationship with our long-term partners. The Girl Child Network and Voluntary Action for Development will become our primary partners in Kenya and Uganda respectively, whilst we will continue to support the work of Caritas Lodwar and Caritas MADDO on a project-by-project basis as funds allow.

2018 Fundraising

The Aidlink Strategic Plan (2017 - 2021) places a renewed emphasis on fundraising, identifying financial growth of the organisation as one of Aidlink's 5 key strategic objectives. The 2018 Aidlink fundraising strategy is based on three key pillars;

Directors' Report (continued)

for the financial year ended 31 December 2017

- **Expansion of community fundraising with a focus on music events**

In 2017 Aidlink successfully piloted a number of new music-based fundraising events including WOW – Women on Wednesdays, and Aidlink for Turkana at the National Concert Hall, supported by Born Optimistic event promoters. Building on the success of 2017, 2018 will see a major expansion of music events with WOW – Women on Wednesdays scheduled monthly, and two large scale fundraising concerts scheduled for late 2018.

- **Foundations, Trusts and Corporate Giving (FTC) Strategy**

In 2017 Aidlink initiated the implementation of a comprehensive FTC Strategy. The strategy rigorously targets new donors that reflect a strong thematic and geographical fit. Results to-date are in line with expectations with one new FTC donor secured in 2017.

- **Expansion of the School Immersion Programme**

The Aidlink Immersion Programme is an important income stream for Aidlink, with participant school communities raising significant unrestricted funds for the organisation. Three immersion programmes are scheduled for 2018, with anticipated unrestricted income of approximately €100,000. A further two programmes are currently agreed for 2019.

Structure, governance and management

Organisational Structure

Aidlink is governed by a Board of Directors who are responsible for providing leadership, setting strategy and ensuring control. Day to day operations of the organisation are managed by the Executive Director who is appointed by the Board. Three staff members report to the Executive Director; the Senior Programme Officer, the Grants Officer and the Communications and Administration Officer. Aidlink employs the expertise of external consultants where required.

Composition of the Board

The Board must comprise of between eight and twelve non-executive Directors. Aidlink's Board currently has eleven members, comprised of four women and seven men. Their professional biographies are available on the Aidlink website <http://aidlink.ie/staff-and-board-members/>. During 2017 the Board met nine times (2016: seven times) with an average attendance of 70% (2016: 72%). The Board holds a minimum of one meeting per year at which no executives are in attendance.

The Directors are committed to maintaining the highest standards of Corporate Governance and believe this is a key element in ensuring the proper operation of Aidlink's activities. A core element of this policy is to ensure that the company is led by an effective Board and an experienced Executive Director. The role of Chairman and Executive Director are separate and all Directors are independent of the management of Aidlink.

In line with Aidlink's Governance Policy (updated 2018), the treasurer is a trained and practicing accountant. Aidlink has formally adopted the Dóchas Code of Corporate Governance and carries out annual Board and Executive Director Performance reviews. In addition, Aidlink is registered with the Charities Regulatory Authority. Aidlink has a comprehensive process for reporting management information including monthly management accounts.

Board Appointments

Directors are recruited through a combination of both public advertising and internal networking. Candidates for appointment to the Board are prioritised based on the Board's requirements for expertise from time to time: for example in the areas of development, finance, fundraising or governance. It is intended that the Board should comprise of a balance of expertise and disciplines. Directors receive induction training upon selection and are subject to a six month initial trial before formal appointment.

Directors are expected to serve a minimum term of three years. Under the Articles of Association of Aidlink, each director is required to submit himself or herself for re-election every three years at the annual general meeting. All Directors may serve a maximum of three, three year terms.

Directors' Report (continued)

for the financial year ended 31 December 2017

At least two new Directors are appointed in each rolling three year period and at least two current Directors step down so as to both maintain continuity and experience and enable the introduction of fresh insights to the Board. If there are no voluntary retirements from the Board necessary to meet this policy, the Chairman shall nominate the Directors who shall next retire, taking into account the objectives of this policy. Retiring Directors may be invited to become members of Aidlink, subject to approval by the Board.

In 2017 four new board members were appointed, filling two 2016 and two 2017 retirements.

Committees of the Board

There is a clear division of roles and responsibilities at Aidlink. The Board retains responsibility for strategy, policy and control of major decisions under a formal schedule of matters reserved to the Board. The Board delegate authority to the Executive Director for the day to day management of operations.

Committees of the Board meet at least once per year (For membership of the committees see page 31).

- **Audit and Risk Committee (Chaired by Liam Byrne, Treasurer)**

The Audit and Risk Committee assists the Board in discharging oversight responsibilities, monitoring risks to the organisation and overseeing the financial reporting process in order to review the transparency, balance and integrity of Aidlink's published financial information.

- **Remuneration and Director Performance Review Committee (Chaired by Gemma Grimes)**

The Remuneration and Director's Performance Committee manages the remuneration and terms of employment of Aidlink staff. It also reviews Aidlink's succession management and staff development plans.

- **Governance and Nominations Committee (Chaired by Brian Ingarfield)**

The Governance and Nominations Committee ensure that the Board and its committees should have the appropriate balance of skills, experience, independence and knowledge of the company to enable them to discharge their respective duties and responsibilities effectively.

- **Fundraising Committee (Chaired by Rory Galvin)**

The Fundraising Committee supports the fundraising activities of Aidlink though providing assistance to the executive and staff.

- **Programme Committee (Chaired by Eoghan Caffrey)**

The Programme Committee provides guidance and advice on programme strategy.

Pay policy for senior staff

The Directors consider that the Board of Directors and the Executive Director, who is not a member of the Board, comprise the key management personnel of Aidlink in charge of directing and controlling, running and operating the company on a day to day basis.

With the exception of the Executive Director, all Directors give of their time freely and no director received remuneration in the year. While the Directors are entitled to reimbursement for vouched expenditure incurred in the performance of their duties, no such amount was claimed in 2017 or 2016.

The pay of the Executive Director is reviewed annually by the Director Performance Review Committee while the pay of the other staff members is reviewed by the Executive Director in conjunction with the Remuneration Committee. Given the nature of the company, the Directors benchmark against pay levels in other non-profit organisations.

Directors' Report (continued)

for the financial year ended 31 December 2017

Networks and Consortia

Aidlink is a member of Irish, Kenyan, Ugandan and international development networks and consortia. Membership of such organisations is seen as a key vehicle for Aidlink's macro level engagement and advocacy. Aidlink is a member of Dóchas - the Irish Association of Non-Governmental Development Organisations, Charities Institute Ireland, and is also a founding member www.developmenteducation.ie.

Internal controls

The Directors acknowledge their overall responsibility for Aidlink's systems of internal control and for reviewing its effectiveness. They have delegated responsibility for the implementation of this system to the Executive Director. This system includes financial controls, which enable the Board to meet its responsibilities for the integrity and accuracy of Aidlink's accounting records.

The Board has established a process of compliance which addresses the Board's wider responsibility to maintain, review and report on all internal controls, including financial and operational.

Key elements of internal control systems include:

- Aidlink has strict policies and procedures in place for the receipt, recording and control of donations received from private individuals and the corporate sector;
- Procedures and control systems are formally documented in a series of partnership and project agreements that are reviewed bi-annually on a project by project basis;
- 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. Actual results and outcomes are compared regularly against budget and prior year to ensure alignment with budget, tight administration control, and value for money;
- The Audit Committee reports independently to the Board on all aspects of controls and risks; and
- The Board maintains a reserve policy that exceeds the minimum recommended for charities (three months reserves) to mitigate the increasing risks of the uncertain economy and to ensure sustainability of our services.

Audit functions

Aidlink has a bespoke management accounts system which is reviewed monthly. The management accounts were reviewed by the Board nine times in 2017 (2016: seven times). Aidlink is audited by Deloitte Ireland LLP 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; the Directors' Report identifies the principal risks facing the organisation and mitigation strategies; a disclosure statement on senior management salaries is included. Aidlink is governed by and adheres to a number of sector-wide codes of conduct including the *ICTR Statement of Guiding Principles on Fundraising*. Aidlink remain committed to further strengthening transparency and accountability in order to maintain trust with the public, donors and partners.

Transparency and accountability

Aidlink is satisfied that no incidence of fraud or gross financial mismanagement has occurred among partners or within the activities organised by the Dublin head office. Partners are externally audited by registered in-country auditors; audit reports and management letters are examined by Aidlink senior management and the treasurer in line with our financial policy. It is the current opinion of our partners' independent auditors that their respective financial statements give a true and fair view of the state of affairs of each partner. Aidlink also reviews partners' financial policy and procedures, and holds independent discussions with partners' financial managers as part of routine monitoring and evaluation processes. Review of partners other donors' reports and audits provide further security regarding financial management procedures.

Directors' Report (continued)

for the financial year ended 31 December 2017

Fundraising

Monitoring fundraising is a chief responsibility of all Directors as they are charged with ensuring the short-term and long-term viability of the company. Aidlink has formally adopted and adheres to the Charities Regulator's Guidelines for Charitable Organisations on Fundraising from the Public.

Development programme

Strategic oversight of the Development Programme is a key responsibility of all Directors. The Board are responsible for monitoring partner performance, ensuring programme results are on-track and ensuring expenditure is in line with targets and budgets. The Directors also ensure that throughout the life-cycle of the Development Programme, outcomes continue to contribute of the organisation's strategic objectives.

Post balance sheet events

There have been no significant events affecting Aidlink since the financial year end.

Accounting records

The Directors acknowledge their responsibilities under Section 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company.

In order to comply with the requirements of the Act, appropriate personnel are employed. The accounting records of the company are kept at the registered office and principal place of business, 34 Greenmount Office Park, Harold's Cross, Dublin 6W, D6W CX81.

Statement of Directors' responsibilities

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 giving a true and fair view of the state of affairs of the company and the net income or expenditure of Aidlink for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with FRS 102: the Financial Reporting Standard applicable to 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 as at the financial year end date and of the net income or expenditure of the company for the financial year 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 judgments and accounting 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 Aidlink will continue in business.

Directors' Report (continued)

for the financial year ended 31 December 2017

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Going concern

The company's activities as well as the related funding uncertainties are set out elsewhere in this Directors' Report. As explained more fully above, the Directors have a reasonable expectation that the company has adequate resources to continue its operational activities for the foreseeable future, being a period of twelve months from the date of approval of the financial statements. Accordingly, the Directors have continued to adopt the going concern basis of accounting in preparing the annual financial statements.

Statement on relevant Audit information

In accordance with Section 330 of the Companies Act 2014, so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. Having made enquiries of fellow Directors, each director has taken all the steps he/she is obliged to take as a director in order to make himself/herself aware of any relevant audit information and to establish that the auditor is aware of the information.

Auditors

In accordance with Section 383(2) of the Companies Act 2014, the auditors, Deloitte Ireland LLP, Chartered Accountants and Statutory Audit Firm, Deloitte & Touche House, Earlsfort Terrace, Dublin 2, D02 AY28 will continue in office.

Signed on behalf of the Board:



John Lynch
Director



Liam Byrne
Director

Date: 6 July 2018

Independent Auditor's Report

to the members of Aidlink

Report on the audit of the financial statements

Opinion on the financial statements of Aidlink (the 'company')

In our opinion the company financial statements

- give a true and fair view of the assets, liabilities and financial position of the company as at financial year end date and of the net movement in funds 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.

The financial statements we have audited comprise:

- the Statement of Financial Activities;
- the Balance Sheet;
- the Statement of Cash Flow; and
- the related notes 1 to 21, including a summary of significant accounting policies as set out in note 1.

The relevant financial reporting framework that has been applied is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council ("the relevant financial reporting framework").

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 company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, 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

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the Annual Report and Financial Statements for the financial year ended 31 December 2017, 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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Independent Auditor's Report (continued)

to the members of Aidlink

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Other information (continued)

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.

Responsibilities of directors

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, 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the 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 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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Independent Auditor's Report (continued)

to the members of Aidlink

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Auditor's responsibilities for the audit of the financial statements (continued)

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.

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.

Report on other legal and regulatory requirements

Opinion on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements and the directors' report has been prepared in accordance with the Companies Act 2014.

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 material misstatements in the directors' report.

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.



James Schmidt
For and on behalf of Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House, Earlsfort Terrace, Dublin 2

Date: 10 July 2018

Statement of Financial Activities

for the financial year ended 31 December 2017

	NOTE	Restricted Funds 2017 €	Unrestricted Funds 2017 €	Designated Funds 2017 €	Total Funds 2017 €	Total Funds 2016 €
INCOME						
Donations and legacies	3	66,503	72,284	-	138,787	487,785
Charitable activities - Irish Aid	4	431,228	-	-	431,228	525,888
Charitable activities - Other	5	208,940	-	-	208,940	183,241
Investment		-	-	-	-	12
Total income		706,671	72,284	-	778,955	1,196,926
EXPENDITURE						
Raising funds	6	-	(47,692)	-	(47,692)	(47,975)
Charitable activities	7	(680,790)	(179,146)	-	(859,936)	(1,112,419)
Total expenditure		(680,790)	(226,838)	-	(907,628)	(1,160,394)
Net income/(expenditure)		25,881	(154,554)	-	(128,673)	36,532
Transfers between funds	9	(2,401)	(147,599)	150,000	-	-
Net movement in funds	17	23,480	(302,153)	150,000	(128,673)	36,532
Reconciliation of funds						
Total funds brought forward	17	25,532	410,189	-	435,721	399,189
Total funds carried forward		49,012	108,036	150,000	307,048	435,721

Balance Sheet

as at 31 December 2017

	NOTE	2017 €	2016 €
FIXED ASSETS			
Tangible assets	14	5,424	1,274
CURRENT ASSETS			
Debtors	15	60,335	208,629
Cash at bank and in hand		264,277	247,126
		324,612	455,754
LIABILITIES			
Creditors: Amounts falling due within one year	16	(22,988)	(21,308)
NET CURRENT ASSETS		301,624	434,447
NET ASSETS		307,048	435,721
REPRESENTED BY:			
Accumulated funds – restricted	17	49,012	25,532
Accumulated funds - unrestricted	17	108,036	410,189
Designated fund - unrestricted	17	150,000	-
		307,048	435,721

The financial statements were approved by the Board of Directors on 6 July 2018 and signed on its behalf by:



John Lynch
Director



Liam Byrne
Director

Date: 6 July 2018

Statement of Cash Flows

for the financial year ended 31 December 2017

	NOTE	2017 €	2016 €
OPERATING ACTIVITIES			
Net cash used in operating activities	18	23,550	81,628
INVESTING ACTIVITIES			
Interest received		-	12
Purchase of tangible fixed assets		(6,399)	-
NET CASH FLOW FROM INVESTING ACTIVITIES		(6,399)	12
INCREASE IN CASH AND CASH EQUIVALENTS		17,151	81,640

ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS

	01/01/2017 €	Cashflow €	31/12/2017 €
Cash and cash equivalents	247,126	17,151	264,277

Notes to the Financial Statements

for the financial year ended 31 December 2017

1. Accounting policies

Aidlink accounts are presented in Euro. The significant accounting policies adopted by Aidlink are as follows:

General information

Aidlink is a company incorporated in Ireland under the Companies Act 2014. The company is a company limited by guarantee not having a share capital (CLG) under Part 18 of the Companies Act 2014. The address of the registered office is 34 Greenmount Office Park, Harold's Cross, Dublin 6W, D6W CX81. The company's operations and its principle activities are set out in the Director's Report on pages 31 to 41.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with:

- Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102));
- The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); and
- Irish statute comprising the Companies Act 2014.

As permitted by section 291(3)(4) of the Companies Act 2014, the company has varied the standard format specified in that Act for the Statement of Financial Activities, the Balance Sheets and Cash Flow Statement. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP (FRS 102) and are in compliance with sections 4.7, 10.6 and 15.2 of that SORP. The Charities SORP was developed by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator, who are the joint SORP-making bodies recognised by the UK Accounting Standards Board, as the appropriate parties to develop SORPs for the charity sector.

Financial reporting in line with the Charities SORP (FRS 102) is considered best practice for charities in Ireland. As noted above, the Directors consider the adoption of the Charities SORP (FRS 102) requirements as the most appropriate accounting practice and presentation to fairly reflect and disclose the activities of the company.

Income

Income is analysed according to the activity that produced the resources as follows:

• Donations and legacies

Donations and legacies include all income received by Aidlink that is, in substance, a gift made to the company on a voluntary basis. It is accounted for when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably. As with similar charitable organisations, independent groups from time to time organise fundraising activities. However, as amounts collected this way are outside the control of Aidlink, they are not included in the financial statements until received by Aidlink.

• Charitable activities

Income from charitable activities includes income earned from performance related grants that specify the activities to be delivered by Aidlink. It is accounted for when amounts receivable on grant and funding applications are approved or paid.

• Investment

Investment income is accounted for on a receipts basis.

Notes to the Financial Statements (continued)

for the financial year ended 31 December 2017

Restricted Funds

Income received by Aidlink, the application of which is restricted to a specific purpose by the donor, is treated as restricted funds and any unspent amounts as restricted assets. Such specified purposes are within the overall aims of the organisation.

Unrestricted Funds

Other income, apart from restricted funds, is used by Aidlink in the furtherance of its work and objectives. Such funds may be held in order to finance administration expenses or may be used at the discretion of the organisation for specified purposes that are within the aims of the organisation.

Expenditure

Resources expended are analysed between raising funds and expenditure on charitable activities. Raising funds and expenditure on charitable activities are accounted for on an accrual basis.

- **Raising Funds**

Expenditure on raising funds includes all expenditure incurred by Aidlink to raise funds for its charitable activities.

- **Charitable activities**

Expenditure on charitable activities includes all costs incurred by Aidlink in undertaking activities that further its charitable aims, including those support costs and costs relating to governance of the company.

- **Support Costs**

Support costs are directly allocated to the related activity where possible. Otherwise, support costs are allocated on the basis of staff time.

Foreign Currencies

Revenues and costs arising from transactions denominated in foreign currencies are translated into Euro at the rates of exchange ruling on the date on which the transaction occurred.

Assets and liabilities denominated in foreign currencies are translated into Euro at the rates of exchange ruling on the balance sheet date. The resulting surplus or deficit are dealt with in the statement of financial activities.

Cash at Bank and in hand

Cash at bank and in hand comprises cash on hand and demand deposits.

Fixed Assets and Depreciation

Fixed assets are recorded at cost.

Depreciation is provided so as to write off the cost of fixed assets over their expected useful lives at the following annual rates:

Office equipment	10% straight line
Computer equipment	20% straight line

Operating Leases

Annual operating leases are charged to the statement of financial activities in the year that they are paid.

Financial instruments

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

Notes to the Financial Statements (continued)

for the financial year ended 31 December 2017

2. Critical accounting judgements and key sources of estimation and uncertainty

In the application of Aidlink's accounting policies, 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. Given the scale of the company's activities and the quantum of the individual items contained within assets and liabilities, these judgements, estimates and assumptions are generally immaterial to the financial statements. Where such a judgement, estimation or assumption is material, it is disclosed in the notes to the financial statements.

Going Concern

The company's activities as well as the related funding uncertainties are set out in the Directors' Report. As is explained more fully in Plans for the Future and Going Concern in the Directors' Report, the Directors have a reasonable expectation that the company has adequate resources to continue its operational activities for the foreseeable future, being a period of twelve months from the date of approval of the financial statements. Accordingly, the Directors have continued to adopt the going concern basis of accounting in preparing the annual financial statements.

3. Donations and Legacies

	Restricted Funds 2017 €	Unrestricted Funds 2017 €	Total Funds 2017 €	Total Funds 2016 €
Voluntary income				
Immersion Programme	50,325	-	50,325	311,006
Other Donors and Regular Givers	4,000	40,840	44,840	46,243
Subtotal	54,325	40,840	95,165	357,249
Activities for generating funds				
St. Patrick's Day Badge Campaign	-	-	-	18,000
Community Fundraising	12,178	17,282	29,460	5,827
Aidlink for Turkana	-	14,162	14,162	-
Subtotal	12,178	31,444	43,622	23,827
Bequest	-	-	-	106,709
TOTAL INCOME FROM DONATIONS & LEGACIES	66,503	72,284	138,787	487,785

Notes to the Financial Statements (continued)

for the financial year ended 31 December 2017

4. Charitable activities - Irish Aid

	Restricted Funds 2017 €	Unrestricted Funds 2017 €	Total Funds 2017 €	Total Funds 2016 €
Irish Aid				
Kenya - Livelihoods	12,498	-	12,498	25,303
Kenya - Education	127,502	-	127,502	122,479
Uganda - WASH	250,000	-	250,000	315,000
Programme Quality	15,355	-	15,355	31,553
Programme Support	25,873	-	25,873	31,553
Total	431,228	-	431,228	525,888

The grant from Irish Aid has been allocated to the following partners:

Caritas Lodwar (Kenya)	12,498	-	12,498	25,303
Girl Child Network (Kenya)	127,502	-	127,502	122,479
Caritas Maddo (Uganda)	62,197	-	62,197	57,771
Voluntary Action for Development (Uganda)	119,163	-	119,163	132,229
EMESCO (Uganda)	68,640	-	68,640	125,000
Programme Quality	15,355	-	15,355	31,553
Programme Support	25,873	-	25,873	31,553
Total	431,228	-	431,228	525,888

Notes to the Financial Statements (continued)

for the financial year ended 31 December 2017

5. Charitable activities - Other

	Restricted Funds 2017 €	Unrestricted Funds 2017 €	Total Funds 2017 €	Total Funds 2016 €
ASTI Development Aid Fund	5,578	-	5,578	4,859
Bank of Ireland Staff Third World Fund	76,219	-	76,219	46,481
DCC Staff World Development Fund	10,763	-	10,763	-
Electric Aid	51,118	-	51,118	53,894
INTO Solidarity Fund	-	-	-	1,943
Irish League of Credit Unions Foundations	40,400	-	40,400	-
Ornua Staff Developing World Fund	4,525	-	4,525	4,730
RTÉ One World Fund	3,840	-	3,840	2,907
Staff of HSE Assoc. for Relief of Poverty	16,497	-	16,497	-
Anonymous	-	-	-	18,427
Tony Ryan Trust	-	-	-	50,000
Total	208,940	-	208,940	183,241

Grants noted above have been allocated to the following partners:

Caritas Lodwar (Kenya)	36,324	-	36,324	28,827
Girl Child Network (Kenya)	51,465	-	51,465	84,435
Caritas Maddo (Uganda)	24,706	-	24,706	25,229
Voluntary Action for Development (Uganda)	60,463	-	60,463	26,843
EMESCO (Uganda)	24,460	-	24,460	12,907
Spiritans (Ghana)	11,522	-	11,522	-
Programme Support	-	-	-	5,000
Total	208,940	-	208,940	183,241

6. Raising funds

	Restricted Funds 2017 €	Unrestricted Funds 2017 €	Total Funds 2017 €	Total Funds 2016 €
Fundraising Expenses	-	(6,026)	(6,026)	(6,203)
Support Costs (Note 10)	-	(41,666)	(41,666)	(41,772)
Total	-	(47,692)	(47,692)	(47,975)

Notes to the Financial Statements (continued)

for the financial year ended 31 December 2017

7. Charitable activities

	Activities Undertaken Directly €	Grant Funding of Activities €	Support Costs (Note 10) €	Total Funds 2017 €	Total Funds 2016 €
Local Health and Development Programme - Uganda	(5,825)	(322,767)	(66,665)	(395,257)	(500,073)
Local Health Development Programme - Kenya	(10,765)	(221,100)	(50,000)	(281,865)	(296,960)
Drought Response Kenya	-	(56,640)	(4,167)	(60,807)	-
Education Ghana	-	(37,700)	(4,167)	(41,867)	(19,035)
Development education	(38,474)	-	(41,666)	(80,140)	(296,081)
Total	(55,064)	(638,207)	(166,665)	(859,936)	(1,112,149)
Restricted	(51,128)	(603,789)	(25,873)	(680,790)	(942,711)
Unrestricted	(3,936)	(34,418)	(140,792)	(179,146)	(169,708)
Total	(55,064)	(638,207)	(166,665)	(859,936)	(1,112,419)

8. Charitable activities - grant funding of activities

	Activities Undertaken Directly €	Grant Funding of Activities €	Support Costs (Note 10) €	Total Funds 2017 €	Total Funds 2016 €
Caritas Lodwar (Kenya)	(12,498)	(43,031)	(24,418)	(79,947)	(47,423)
Girl Child Network (Kenya)	(127,502)	(70,291)	-	(197,793)	(188,000)
Caritas Maddo (Uganda)	(62,197)	(14,603)	-	(76,800)	(91,500)
Voluntary Action for Development (Uganda)	(119,163)	(37,754)	-	(156,917)	(169,537)
EMESCO (Uganda)	(68,640)	(20,410)	-	(89,050)	(160,000)
Congregation of the Holy Spirit (Ghana)	-	(11,522)	(26,178)	(37,700)	(15,128)
Total	(390,000)	(197,611)	(50,596)	(638,207)	(671,588)

Notes to the Financial Statements (continued)

for the financial year ended 31 December 2017

9. Transfers

In response to uncertainty on future funding, the Directors decided in 2017 to transfer €150,000 of Aidlink unrestricted funds to a designated reserve to meet unanticipated funding shortfalls.

At year end of 2017, €2,401 was transferred from restricted to unrestricted funds. This amount represents the remaining surplus of 2017 restricted immersion income after restricted expense. It was agreed with the donors that the surplus funds would be absorbed into Aidlink's unrestricted funds, to be used at the discretion of the organisation.

10. Support costs

Basis of allocation is time:

	20% Raised Funds 2017 €	32% LHDP Uganda 2017 €	24% LHDP Kenya 2017 €	2% Emer Kenya 2017 €	2% Ed. Ghana 2017 €	20% Dev. Ed. 2017 €	Total Funds 2017 €	Total Funds 2016 €
Salaries + Staff Costs	(30,195)	(48,312)	(36,235)	(3,021)	(3,021)	(30,195)	(150,979)	(155,489)
Office expenses	(6,390)	(10,224)	(7,668)	(639)	(639)	(6,390)	(31,950)	(35,800)
Website & IT	(1,482)	(2,371)	(1,778)	(148)	(148)	(1,482)	(7,409)	(2,821)
Repairs & depreciation	(1,214)	(1,942)	(1,457)	(121)	(121)	(1,214)	(6,069)	(5,580)
Governance	(2,385)	(3,816)	(2,862)	(238)	(238)	(2,385)	(11,924)	(9,169)
Total	(41,666)	(66,665)	(50,000)	(4,167)	(4,167)	(41,666)	(208,331)	(208,859)

Governance costs included above can be analysed as follows:

	Restricted Funds 2017 €	Unrestricted Funds 2017 €	Total Funds 2017 €	Total Funds 2016 €
Professional Audit Fees	-	(4,900)	(4,900)	(4,736)
Catering	-	(288)	(288)	(437)
Annual Report	-	(6,716)	(6,716)	(3,615)
Board Training	-	-	-	(360)
Filing Fee	-	(20)	(20)	(20)
Total	-	(11,924)	(11,924)	(9,168)

Notes to the Financial Statements (continued)

for the financial year ended 31 December 2017

11. Employees and remuneration

The average numbers of persons employed by the company during the year were:

	2017 Number	2016 Number
Administration	4	4

The staff costs comprised of:

	2017 €	2016 €
Salaries	134,647	138,829
Social Welfare Costs	14,335	15,145
Total	148,982	153,974

	2017 Number	2016 Number
Number of employees whose total employee benefits fall within the band €60,000 to €69,999.	1	1

Aidlink's Executive Director is paid €66,744 (2016: €66,744) and receives no other additional benefits. There are no other employees whose total employee benefits exceed €60,000. Payroll costs are allocated to expenditure headings in accordance with the employee's time inputs. Key management personnel received a total of €66,744 (2016: €66,744) in gross salary payments including employer PRSI in 2017.

Notes to the Financial Statements (continued)

for the financial year ended 31 December 2017

12. Net income

	2017 €	2016 €
Net income is stated after charging:		
Directors' remuneration and emoluments	-	-
Depreciation	2,249	969
Auditors' remuneration	4,900	4,736
and after crediting:		
Interest income	-	(12)
Total	148,982	153,974
Auditors' remuneration disclosure(excluding Value Added Tax)		
Audit	3,984	3,850
Tax advisory services	-	-
Other assurance services	-	-
Other non-assurance services	-	-

Directors are entitled to reimbursement for vouched expenditure incurred in the performance of their duties. The amount charged in 2017 was € nil (2016: € nil).

13. Taxation

There is no charge to taxation in respect of the organisation as Aidlink has been granted charitable status under Section 207 of the Consolidated Tax Act, 1997, therefore no provision for taxation has been made.

Notes to the Financial Statements (continued)

for the financial year ended 31 December 2017

14. Fixed assets

	Office €	Computer €	Total €
Cost			
At 1 January 2016	4,215	4,592	8,807
Additions	-	-	-
At 31 December 2016	4,215	4,592	8,807
Additions	-	6,399	6,399
At 31 December 2017	4,215	10,991	15,206
Depreciation			
At 1 January 2016	3,481	3,083	6,564
Charge in year	316	653	969
At 31 December 2016	3,797	3,736	7,533
Charge in year	316	1,933	2,249
Disposals	-	-	-
At 31 December 2017	4,113	5,669	9,782
Net book value			
At 31 December 2017	102	5,322	5,424
At 31 December 2016	418	856	1,274

15. Debtors: (Amounts falling due within one year)

	2017 €	2016 €
Debtors and accrued income	13,626	11,920
Legacy receivable	46,709	196,709
Total	60,335	208,629

During 2017 the company received a further interim distribution of €150,000 legacy donation from the late Hugo Macklin.

Notes to the Financial Statements (continued)

for the financial year ended 31 December 2017

16. Creditors: (Amounts falling due within one year)

	2017 €	2016 €
PAYE/PRSI	3,497	3,678
Accruals	19,491	17,630
Total	22,988	21,308

17. Movement in funds

	Restricted Funds €	Unrestricted Funds €	Designated Funds €	Total Funds €
Funds of the Charity				
Balance at 1 January 2016	80,746	318,443	-	399,189
Income	893,374	303,552	-	1,196,926
Expenditure	(942,711)	(217,683)	-	(1,160,394)
Transfers	(5,877)	5,877	-	-
Balance at 31 December 2016	25,532	410,189	-	435,721
Income	706,671	72,284	-	778,955
Expenditure	(680,790)	(226,838)	-	(907,628)
Transfers	(2,401)	(147,599)	150,000	-
Balance at 31 December 2017	49,012	108,036	150,000	307,048
Analysis of net assets between funds				
Tangible fixed assets	-	1,274	-	1,274
Current assets	25,452	430,143	-	455,595
Current liabilities	80	(21,228)	-	(21,148)
Balance at 31 December 2016	25,532	410,189	-	435,721
Tangible fixed assets	-	5,424	-	5,424
Current assets	49,012	125,600	150,000	324,612
Current liabilities	-	(22,988)	-	(22,988)
Balance at 31 December 2017	49,012	108,036	-	307,048

Notes to the Financial Statements (continued)

for the financial year ended 31 December 2017

18. Reconciliation of Net Income to Net Cash from/(used in) Charitable activities

	2017 €	2016 €
Net (expenditure)/ income	(128,673)	36,520
Interest income	-	-
Movement in funds before financial activities	(128,673)	36,520
Depreciation charge	2,249	969
Decrease in debtors	148,294	45,804
Increase/(decrease) in creditors	1,680	(1,665)
Net Cash outflow from charitable activities	23,550	81,628

19. Operating lease commitments

Aidlink rents its office premises under an operating lease. Under the terms of this lease, Aidlink has outstanding commitments in respect of a non-cancellable operating lease as follows:

	2017 €	2016 €
Within one year	13,500	13,500
Later than one year but within five years	23,625	37,125
	37,125	50,625

20. Related parties

Included in donations is an amount of 2017 €3,328 (2016: €2,095) received from Directors of the company with no conditions attaching. There are no other related party transactions.

21. Financial instruments

The carrying value of the company's financial assets and liabilities are summarised by category below:

	2017 €	2016 €
Financial assets		
Measured at undiscounted amount receivable Debtors & accrued income	60,335	208,629
(see note 15)		
Financial liabilities		
Measured at undiscounted amount payable PAYE/PRSI/USC	3,497	3,678
(see note 16)		



Aidlink's Anne and Tom with Lolupe Primary School Board of Management, Turkana, Kenya 2017



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Aidlink

enabling communities
in Africa tackle poverty

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Irish Aid

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Department of Foreign Affairs and Trade

