

Annual Accounts 2015

North Star Alliance
Combined Annual Financial Statements




**North Star
Alliance**

northstar-alliance.org

General Information

COUNTRY OF INCORPORATION AND DOMICILE	the Netherlands, South Africa and Kenya
DIRECTORS	Luke Disney (until 10 March 2016) Ylse van der Schoot (from 10 March 2016) Paul Matthew Eva Mwai
AUDITORS	Nwanda Incorporated Chartered Accountants (S.A.) Registered Auditors Practice number: 952451
PREPARER	The Combined Annual Financial Statements were independently compiled by: Johan du Plessis (B.Compt Honours)

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The reports and statements set out below comprise the Combined Annual Financial Statements to the members:

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¹ The supplementary information presented does not form part of the combined annual financial statements and is unaudited.

Directors' Responsibilities and Approval

The directors are required by the Companies Act 71 of 2008, to maintain adequate accounting records and are responsible for the content and integrity of the Combined Annual Financial Statements and related financial information included in this report. It is their responsibility to ensure that the Combined Annual Financial Statements fairly present the state of affairs of the organisation as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with the International Financial Reporting Standard for Small and Medium-sized Entities. The external auditors are engaged to express an audit opinion on the Combined Annual Financial Statements.

The Combined Annual Financial Statements are prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The directors acknowledge that they are ultimately responsible for the system of internal financial control established by the organisation and place considerable importance on maintaining a strong control environment. To enable the directors to meet these responsibilities, the board sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the organisation and all employees are required to maintain the highest ethical standards in ensuring the organisation's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the organisation is on identifying, assessing, managing and monitoring all known forms of risk across the organisation. While operating risk cannot be fully eliminated, the organisation endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The directors are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the Combined Annual Financial Statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The directors have reviewed the organisation's cash flow forecast for the year to 31 December 2016 and, in the light of this review and the current financial position, they are satisfied that the organisation has or has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently auditing and reporting on the organisation's Combined Annual Financial Statements. The Combined Annual Financial Statements have been examined by the organisation's external auditors and their report is presented on page 6.

The Combined Annual Financial Statements set out on pages 12 to 22, which have been prepared on the going concern basis, were approved by the Board on 1 April 2016 and were signed on its behalf by:



Ylse van der Schoot
Executive Director



Eva Mwai
*Regional Director
East Africa*



Paul Matthew
*Regional Director
Southern Africa*

1 April 2016

Independent Auditors' Report

TO THE MEMBERS OF NORTH STAR ALLIANCE

We have audited the Combined Annual Financial Statements of North Star Alliance, as set out on pages 12 to 21, which comprise the Statement of Financial Position as at 31 December 2015, and the Statement of Comprehensive Income, Statement of Changes in Equity, the Statement of Cash Flows for the year then ended and the notes, comprising a summary of significant accounting policies and other explanatory information.

Directors' Responsibility for the Combined Annual Financial Statements

The organisation's directors are responsible for the preparation and fair presentation of these Combined Annual Financial Statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and requirements of the Companies Act 71 of 2008, and for such internal control as the directors determine is necessary to enable the preparation of Combined Annual Financial Statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Combined Annual Financial Statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the Combined Annual Financial Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Combined Annual Financial Statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the Combined Annual Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Combined Annual Financial Statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Combined Annual Financial Statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the Combined Annual Financial Statements present fairly, in all material respects, the financial position of North Star Alliance as at 31 December 2015, and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities, and the requirements of the Companies Act 71 of 2008.

Supplementary Information

Without qualifying our opinion, we draw attention to the fact that supplementary information set out on page 22 does not form part of the Combined Annual Financial

Statements and is presented as additional information. We have not audited this information and accordingly do not express an opinion thereon.

Other reports required by the Companies Act

As part of our audit of the Combined Annual Financial Statements for the year ended 31 December 2015, we have read the Directors' Report for the purpose of identifying whether there are material inconsistencies between this report and the audited Combined Annual Financial Statements. This report is the responsibility of the respective preparer. Based on reading this report we have not identified material inconsistencies between this report and the audited Combined Annual Financial Statements. However, we have not audited this report and accordingly do not express an opinion on this report.

Nwanda Incorporated
Chartered Accountants (S.A.)
Registered Auditors
Practice number: 952451

Per: R.A. Macpherson

1 April 2016

Directors' Report

The directors submit their report for the year ended 31 December 2015.

1. REVIEW OF ACTIVITIES

Main business and operations

North Star Alliance's business and operations and the results thereof are clearly reflected in the attached financial statements.

The organisation operates within three entities:

1. Stichting North Star Alliance (a Not for Profit Organisation in The Netherlands)
2. North Star Alliance Southern Africa (a Non Profit Company in South Africa)
3. North Star Alliance - East Africa (a Non Profit Society in Kenya)

The Combined Annual Financial Statements include the combined results of the above three entities.

The main objective of the organisation is to develop wellness centres for people within the transport industry, with particular attention on the prevention and education of HIV and AIDS.

The operating results and state of affairs of the organisation are fully set out in the attached Combined Annual Financial Statements and do not in our opinion require any further comment.

2. ONGOING CONCERN

The Combined Annual Financial Statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

3. EVENTS AFTER THE REPORTING PERIOD

The directors are not aware of any matter or circumstance arising since the end of the financial year to the date of the audit report.

4. PROPERTY, PLANT AND EQUIPMENT

There were no major changes in the nature of the non-current assets during the year or to the policies relating to their use.

Non-current assets purchased in the current year amounted to €80,372 (2014: €nil).

5. DIRECTORS

The directors of the North Star Alliance during the year and to the date of this report are as follows:

Name	Nationality	Changes
L.J.E. Disney	Irish	Resigned 10 March 2016
Y. C. van der Schoot	Dutch	Appointed 10 March 2016
P.S. Matthew	South African	
E.W. Mwai	Kenyan	

6. AUDITORS

Nwanda Incorporated are the auditors of North Star Alliance Southern Africa (Non Profit Company).

Mazars are the auditors of North Star Alliance - East Africa.

Mazars are the auditors of Stichting North Star Alliance.

Directors' Commentary

Dear readers,

We are pleased to present you with the 2015 combined audited financial statements for North Star Alliance.

2015 was a landmark year for North Star as a whole. We celebrated the ten-year anniversary of our first Mwanza, Malawi clinic and opened six new clinics in Tanzania, East Africa. This we, thankfully, achieved in partnership with the Puma Energy and Trafigura Foundations. With financial support of the Dioraphte Foundation, we also opened a new laboratory in Jomvu, Kenya. We were able to reopen several of our SADC-sponsored RWCs as well as move towards Phase II of our collaboration that aims at opening of 19 additional clinics across Southern Africa in coming days. Throughout the year, we continued to investigate and identify new hotspots for the opening of additional clinics along main transport corridors in East, West and Southern Africa.

Much of what North Star Alliance has achieved this year is a result of tremendous and highly appreciated support from our core partners: the Ministry of Foreign Affairs of the Netherlands, the Southern Africa Development Community (SADC), Wits Reproductive Health and HIV Institute (Wits RHI) and FHI360. The contribution of our dedicated staff also added enormously to our overall achievement. In 2015 we welcomed new partners such as the Dioraphte Foundation, the Mulago Foundation and Johnson & Johnson Corporate Citizenship Trust (JJCT). As of 2015, North Star's regional offices have contributed a Head Office fee from their operational contracts to aid central functions at the Utrecht Head Office.

The consistent values to the North Star staff are summarized in four aspects: People Matter, Integrity, Quality and Entrepreneurial Spirit. These values were officially incorporated into the everyday materials we develop and into our new Branding Guidelines. The DNA resulting from these core values was underlined in our institutional culture during our Senior and Middle Management training that brought together approximately 60 North Star staff from our clinics and offices in East and Southern Africa during a week-long meeting in Johannesburg in May 2015.

Propelled by our commitment to innovation, throughout the year we updated our electronic health passport system COMETS, developed in partnership with our long-term partner ORTEC. We continued to streamline our data gathering and generation methods to improve and enhance the platform's usability, and worked on an online dashboard for real-time reporting on our core processes. We also worked to expand our technological reach throughout sub-Saharan Africa by planning the addition of IOS and Android compatibility to Mesedi.org, an online health directory developed through our 3-year cooperation with the Foundation for Professional Development (FPD). Our partnership with JJCT continued to facilitate a management rotational programme that provided us with valuable support in the roll-out of our innovative Star Driver loyalty programme in Kenya. This programme is designed to incentivize truck drivers to return for check-ups and remain vigilant on health matters while on the road.

Working together with INSEAD and NS, we conducted important research into our work on the ground and the communities we serve. We also conducted our fourth annual State of the Road survey, giving us unique insight into the challenges faced by sub-Saharan Africa's trucking community. Moreover, we conducted a study on self-testing of HIV with truckers in

Kenya alongside our partners at the International Initiative for Impact Evaluation (3ie), the City University of New York and Kwa Zulu University's HEARD Programme.

2015 was also a year of reflection and transition for the Head Office. North Star's Executive Director, Luke Disney, announced that he would be stepping down from his position in early 2016. North Star would like to take this opportunity to extend its most heartfelt gratitude to Luke for his deep commitment and dedication to the organisation, its mission and its people.

On 10 March 2016, North Star welcomed its new Executive Director, Ylse van der Schoot. We are looking forward to continuing on an exciting road of growth and development with Ylse at the helm. Moving ahead, we recognise the need to form new and lasting partnerships, to continue enhancing and improving our services and to keep thinking 'out-of-the-box'.

Our goal to expand and enhance our comprehensive service package is ambitious but within reach. Having a sustainable financial basis, particularly as donors and corporate funders further tighten their funding belts has had a significant effect on our organisation and the scaling-up of our operations. To mediate this challenge and move towards our goals, we have learned to engage our partners in new and innovative ways, meeting their CSR and organisational objectives without sacrificing our own. A fine example of this is our opening of six new 'inside-outside the fence' clinics through effective cross-sector collaboration between North Star and the Trafigura and Puma Energy Foundations in Tanzania.

Our journey in the last year has not been without challenges. However, our quest for healthier supply chains in undeterred. On the whole, continued dedication of our staff and valued partners emboldened by our value-driven DNA coursing through our veins, we have witnessed considerable growth and achievements among our staff and our network in 2015.

Together, one Blue Box at a time, we will continue to bring better health services to more hard-to-reach people in sub-Saharan Africa.

Here's to a healthy road ahead,



Ylse van der Schoot
Executive Director



Eva Mwai
*Regional Director
East Africa*



Paul Matthew
*Regional Director
Southern Africa*

1 April 2016

Statement of Financial Position as at 31 December 2015 (in Euro)

(after appropriation of income and expenditure)

ASSETS	Note	<u>2015</u>	<u>2014</u>
Non-current assets			
Property, Plant and Equipment	2	<u>84,647</u>	<u>27,788</u>
Current assets			
Trade and other receivables	3	228,971	105,665
Cash and cash equivalents	4	<u>2,223,569</u>	<u>1,709,286</u>
		<u>2,452,540</u>	<u>1,814,951</u>
TOTAL ASSETS		<u>2,537,187</u>	<u>1,842,739</u>
EQUITY AND LIABILITIES			
EQUITY			
Foreign currency translation reserve	5	(192,377)	(103,256)
Restricted funds	6	1,234,531	500,301
Unrestricted funds	7	811,977	700,302
Continuity reserve		<u>250,000</u>	<u>250,000</u>
		<u>2,104,131</u>	<u>1,347,347</u>
LIABILITIES			
Current Liabilities			
Deferred Income	8	234,539	224,137
Trade and other payables	9	<u>198,517</u>	<u>271,255</u>
		<u>433,056</u>	<u>495,392</u>
TOTAL EQUITY AND LIABILITIES		<u>2,537,187</u>	<u>1,842,739</u>

Statement of Comprehensive Income for the year ended 31 December 2015 (in Euro)

	Note	2015	2014
Donations	10	4,396,963	3,242,495
Other Income		42,038	48,522
Operating expenses		<u>(3,602,329)</u>	<u>(3,233,764)</u>
Operating surplus	11	836,672	57,253
Interest received	12	<u>9,233</u>	<u>12,179</u>
Surplus for the year		845,905	69,432
Allocation of Surplus:			
Addition to restricted funds		734,230	81,846
Addition to unrestricted funds		<u>111,675</u>	<u>(12,414)</u>
Total Comprehensive Surplus for the year		<u>845,905</u>	<u>69,432</u>

Statement of Changes in Equity for the year ended 31 December 2015 (in Euro)

	Foreign currency translation reserve	Continuity reserve	Restricted funds	Total reserves	Unrestricted funds	Total equity
Balance at 1 January 2014	(110,746)	250,000	418,455	557,709	712,716	1,270,425
Total surplus for the year	-	-	81,846	81,846	(12,414)	69,432
Movement in reserve	7,490	-	-	7,490	-	7,490
Total changes	7,490	-	81,846	89,336	(12,414)	76,922
Balance at 1 January 2015	(103,256)	250,000	500,301	647,045	700,302	1,347,347
Total surplus for the year	-	-	734,230	734,230	111,675	845,905
Movement in reserve	(89,121)	-	-	(89,121)	-	(89,121)
Total changes	(89,121)	-	734,230	645,109	111,675	756,784
Balance at 31 December 2015	(192,377)	250,000	1,234,531	1,292,154	811,977	2,104,131

Statement of Cash Flows for the year ended 31 December 2015 (in Euro)

	Note	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES			
Funds received from donors		4,273,657	3,232,674
Cash paid to suppliers and employees		<u>(3,688,664)</u>	<u>(3,078,365)</u>
Cash generated from operations	13	584,993	154,309
Interest income		<u>9,233</u>	<u>12,179</u>
Net cash from operating activities		<u>594,226</u>	<u>166,488</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	2	(80,372)	-
Sale of property, plant and equipment	2	<u>429</u>	<u>-</u>
Net cash from investing activities		<u>(79,943)</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Movement in instalment sale liabilities		<u>-</u>	<u>(18,755)</u>
Total cash movement for the year		514,283	147,733
Cash at the beginning of the year		<u>1,709,286</u>	<u>1,561,553</u>
Total cash at end of the year	4	<u>2,223,569</u>	<u>1,709,286</u>

Accounting Policies

1. PRESENTATION OF COMBINED ANNUAL FINANCIAL STATEMENTS

- a) **Basis of Preparation**
The financial statements are prepared on an accrual basis.
- b) **Revenue Recognition**
Donations in cash are recognised on receipt of a confirmation of donation from the donors, except for revenue relating to future years, which is recorded on the statement of financial position as deferred income.
All donations received in foreign currencies are translated into the functional currency for that specific entity at the exchange rates on the date of receipt. Any donation in the year designated for a specific purpose that is not fully spent is allocated to the restricted funds balance.
- c) **Translation of Foreign Currencies**
A foreign currency transaction is recorded by the three entities, on initial recognition in the specific currency for that entity, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.
Exchange differences arising on the settlement of monetary items at rates different from those at which they were originally recorded are recognised in profit or loss in the period in which they arise.
At the end of each reporting period, assets and liabilities, irrespective of whether they are monetary or nonmonetary, denominated in different currencies, are translated into Euros at the closing rate.
The resulting exchange difference from the translation of assets and liabilities to Euros at closing rates is recognised in equity as a foreign currency translation reserve.
- d) **Taxation**
No provision for tax or deferred tax is recognised, as the three entities are exempt from taxation.
- e) **Property, Plant and Equipment**
Containers and container refurbishment are expensed.
Computer equipment, furniture and fittings, office equipment and passenger motor vehicles are capitalised.
- f) **Currency**
The financial statements are presented in Euro.
- g) **Rates of depreciation**

IT equipment	33.33%
Furniture and fixtures	25.00% - 33.00%
Office equipment	25.00%
Passenger motor vehicles	20.00%
- h) **Fund balances**
Fund balances are classified as either unrestricted or restricted.

(a) Unrestricted funds

These are not subject to any legal or third party restriction and can be applied as the company sees fit. Unrestricted fund balances may be designated for specific purposes to meet future obligations or risks.

(b) Restricted funds

Restricted fund balances comprise of unspent funds that have been restricted to specific purposes by donors.

i) Reserves

The organisation has established a continuity reserve. This reserve can be used, after Board approval, to expense costs relating to winding down the organisation or any part of it.

Notes to the Combined Annual Financial Statements

2. PROPERTY, PLANT AND EQUIPMENT

	2015			2014		
	Cost	Accumulated depreciation	Carrying value	Cost	Accumulated depreciation	Carrying value
Furniture and fittings	60,496	(40,209)	20,287	41,683	(38,670)	3,013
Passenger motor vehicles	16,539	(7,443)	9,096	19,771	(4,943)	14,828
Office equipment	51,476	(31,154)	20,322	34,594	(30,025)	4,569
Computer equipment	82,938	(47,996)	34,942	50,282	(44,904)	5,378
Total	211,449	(126,802)	84,647	146,330	(118,542)	27,788

Reconciliation of property, plant and equipment - 2015

	Opening balance	Additions	Disposals	Depreciation	Exchange rate diff.	Total
Furniture and fittings	3,013	21,478	-	(3,517)	(687)	20,287
Passenger motor vehicles	14,828	-	-	(3,603)	(2,129)	9,096
Office equipment	4,569	20,243	-	(3,823)	(667)	20,322
Computer equipment	5,378	38,651	(429)	(7,386)	(1,272)	34,942
	27,788	80,372	(429)	(18,329)	(4,755)	84,647

Reconciliation of property, plant and equipment - 2014

	Opening balance	Depreciation	Exchange rate difference	Total
Furniture and fittings	6,783	(3,967)	197	3,013
Passenger motor vehicles	18,345	(3,907)	390	14,828
Office equipment	8,019	(3,907)	457	4,569
Computer equipment	12,420	(7,392)	350	5,378
	45,567	(19,173)	1,394	27,788

3. TRADE AND OTHER RECEIVABLES

	2015	2014
Donations and other receivables	228,971	105,665

4. CASH AND CASH EQUIVALENTS

	2015	2014
Cash and cash equivalents consist of:		
Bank balances and small amounts of cash	2,223,569	1,709,286

An amount of € 6,768 (2014: € 6,732) is included for a bank guarantee deposited for the landlord of the Utrecht office. The cash balance includes an amount of € 250,000 for the continuity reserve.

5. FOREIGN CURRENCY TRANSLATION RESERVE

Translation reserve comprises exchange differences on conversion of entities reported in South African Rands and Kenyan Shillings to Euros.

	2015	2014
Opening balance	(103,256)	(110,746)
Movement for the year	(89,121)	7,490
	<u>(192,377)</u>	<u>(103,256)</u>

6. RESTRICTED FUNDS

	2015	2014
Chevron (for South Africa)	26,868	23,063
The North South Corridor Demonstration Project (for ministry of Foreign Affairs of the Netherlands)	623,359	201,029
Aids Fonds (for Southern Africa)	1,044	36,555
SADC (for Southern Africa)	464,323	34,548
SoaAids (for East Africa)	-	26,543
FHI360 (for Mozambique)	-	(6,971)
Trafigura Foundation (for NSEWA)	21,966	39,940
Trafigura Foundation (for North Star Academy and The Gambia)	-	98,899
Trafigura Foundation (for Dar Corridor Project)	81,152	-
University of Manitoba (Kenya)	-	4,255
Road Freight Association (NSEWA)	-	10,513
HEARD (for Southern Africa)	10,440	-
Segal Family Foundation (for East Africa)	-	14,439
Liberty Foundation (for East Africa)	4,273	-
Johnson & Johnson Corporate Citizenship Trust	1,106	-
Wits RHI (for Southern Africa)	-	17,452
Total restricted funds	<u>1,234,531</u>	<u>500,301</u>

Restricted funds comprise donor receipts which have been received for specific purposes and which remain unspent (or overspent) at the end of the financial year.

7. UNRESTRICTED FUNDS

	2015	2014
Balance at start of the year	700,302	712,716
Surplus for the year	111,675	(12,414)
Balance at year end	<u>811,977</u>	<u>700,302</u>

8. DEFERRED INCOME

	2015	2014
The Ministry of Foreign Affairs of the Netherlands	-	200,000
UNFPA	-	18,514
Wits RHI	-	5,623
Johnson & Johnson Corporate Citizenship Trust	145,863	-
Mulago Family Foundation	88,676	-
	<u>234,539</u>	<u>224,137</u>

9. TRADE AND OTHER PAYABLES

	2015	2014
Trade payables	106,775	143,039
Accruals	91,742	128,216
	<u>198,517</u>	<u>271,255</u>

10. DONATIONS

	2015	2014
Governments	2,307,313	1,706,865
Corporations	933,524	553,743
NGO's	930,460	763,290
Contribution in kind	225,666	218,597
	<u>4,396,963</u>	<u>3,242,495</u>

11. OPERATING SURPLUS

Operating surplus for the year is stated after accounting for the following:

	2015	2014
Operating lease changes		
Premises		
- Contractual amounts	109,795	83,353
	<u>109,795</u>	<u>83,353</u>
Loss on exchange differences	17,386	2,531
Auditors' remuneration - current year	22,753	19,498
Auditors' remuneration - other services	532	17,198
Depreciation on property, plant and equipment	18,329	19,173
Employee costs	1,703,168	1,710,660
	<u>1,762,573</u>	<u>1,769,313</u>

12. INTEREST RECEIVED

	2015	2014
Interest revenue		
Banks	9,233	12,179
	<u>9,233</u>	<u>12,179</u>

13. CASH GENERATED FROM OPERATIONS

	2015	2014
Surplus	845,905	69,432
Adjustments for:		
Interest received	(9,233)	(12,179)
Depreciation	18,329	19,173
Movement in foreign currency translation reserve	(84,366)	6,097
Changes in working capital:		
Trade and other receivables	(123,306)	(9,822)
Trade and other payables	(72,738)	97,471
Deferred income	10,402	(15,863)
	<u>584,993</u>	<u>154,309</u>

14. COMMITMENTS

	2015	2014
Operating leases – as lessee (expense)		
Minimum lease payment due		
- within one year	16,062	38,932
- in second to fifth year inclusive	28,882	14,886
	<u>44,944</u>	<u>53,818</u>

15. DIRECTORS' EMOLUMENTS

	2015		2014	
	Emoluments	Total	Emoluments	Total
For services as directors	<u>332,213</u>	<u>332,213</u>	<u>343,808</u>	<u>343,808</u>

Detailed Statement of Comprehensive Income²

	Note	2015	2014
REVENUE			
Donations		4,396,963	3,242,495
OTHER INCOME			
Other income		42,038	48,522
Interest received	12	9,233	12,179
		51,271	60,701
OPERATING EXPENSES			
Employee costs		1,703,168	1,710,660
Establishment costs		147,709	225,615
Finance, legal, administration		380,303	194,226
Integrated computer technology		382,470	293,059
Marketing, communications, fundraising		17,742	26,644
Prevention		89,551	44,382
Running costs		605,701	420,708
Subcontractors external		92,920	158,451
Travel costs		182,765	160,019
		3,602,329	3,233,764
Surplus for the year		845,905	69,432

² The supplementary information presented does not form part of the combined annual financial statements and is unaudited.