

Annual Accounts

2017

North Star Alliance
Combined Annual Financial Statements



General Information

COUNTRY OF INCORPORATION AND
DOMICILE

the Netherlands, South Africa and
Kenya

DIRECTORS

Ylse van der Schoot
Paul Matthew (until 30 June 2018)
Eva Mwai
Michael Becker (from 1 July 2018)

AUDITORS

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

PREPARER

The Combined Annual Financial
Statements were independently
compiled by:
N.P. Mafela CA(SA)

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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 2017 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 pages 6 - 7.

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 13 July 2018 and were signed on its behalf by:

Ylse van der Schoot
Executive Director

Eva Mwai
Regional Director East Africa

Michael Becker
Interim Regional Director Southern Africa

13 July 2018

Independent Auditors' Report

Opinion

We have audited the Combined Annual Financial Statements of North Star Alliance set out on pages 12 to 21, which comprise the Statement of Financial Position as at 31 December 2017, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the Combined Annual Financial Statements, including a summary of significant accounting policies.

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 2017, 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Combined Annual Financial Statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the directors for the Combined Annual Financial Statements

The directors are responsible for the preparation and fair presentation of the Combined Annual Financial Statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the 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 misstatement, whether due to fraud or error.

Auditors' responsibilities for the audit of the Combined Annual Financial Statements

Our objectives are to obtain reasonable assurance about whether the Combined Annual Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 International Standards on Auditing 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 Combined Annual Financial Statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Combined Annual 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 organisation'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 organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Combined Annual 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 our auditors' report. However, future events or conditions may cause the organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Combined Annual Financial Statements, including the disclosures, and whether the Combined Annual Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Per: R.A. Macpherson

13 July 2018

Directors' Report

The directors submit their report for the year ended 31 December 2017.

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 mission of the organisation is to provide quality healthcare to mobile workers and the communities they interact with.

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. GOING 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 €29 533 (2016: €23 052).

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
Y. C. van der Schoot	Dutch	
P.S. Matthew	South African	Resigned 30 June 2018
E.W. Mwai	Kenyan	
M. Becker	South African	Appointed 1 July 2018

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,

On behalf of the North Star Alliance team, we are pleased to present you with the combined 2017 audited financial statements for North Star Alliance.

2017 was a year of growth for North Star Alliance.

Marking the first year of implementing our 2017-2020 Strategic Outlook, our team worked hard to action and implement key outcomes and deliverables in line with our targets across our five objectives;

increasing access to healthcare, guaranteeing quality of services, strengthening data management, monitoring and research, optimising funding base, and enhancing governance, leadership and team engagement.

Our regional offices in Nairobi, Kenya and Durban, South Africa continued to manage our Blue Box clinics in 13 countries across sub-Saharan Africa and our committed team of more than 200 employees. North Star opened a significant number of new clinics, bringing our total number of clinics up to 49. In 2017, we opened 25 new clinics under contracts with SADC and TIMS. While our new SADC clinics have been opened with the intention to be handed over to their respective governments in the near future, our TIMS clinics are a unique development. Representing ten of our new clinics, the TIMS clinics were set up and established by North Star with a special focus on specialised TB screening and care, however the operation of these clinics is in the hands of another TIMS partner. Our Utrecht team primarily operated across the following fields: financial oversight, academic research coordination, global account management, strategy development, business development, developing and maintaining our electronic health passport system, along with organisational-wide branding, marketing and communications.

Across our network, we made leaps and bounds. We gained momentum in the treatment of ARVs and PrEP across the network, and rolled out our pilot Pap smear programme with a vision to expand these services in 2018. Through their secondment programme, our partners Johnson and Johnson Corporate Citizenship Trust supported the exploration and development of sustainability opportunities. Our partners Trafigura and Puma Energy Foundations renewed their commitment to our six Tanzania Blue Box clinics with three-years of funding. Data from our Self-Testing Research Study with City University of New York, concluding in 2017, is being used to improve HIV testing at the clinics and source additional funds to conduct more research. In East Africa, the Star Driver loyalty programme's in-region pilot phase was evaluated and recorded a total number of 5,151 Star Drivers recruited between the launch in September 2016 and December 2017.

With our current data system approaching ten years of age, this year we took time to review our program and plan for the next era, defining our requirements and embarking on the RFI/RFP trajectory. Using a robust decision making process and live demos onsite at a clinic, we selected the best fit professional specialist software and look forward to the coming phases of development, training and piloting.

In terms of training and workshops, our Hands Off! programme provided sensitisation training for our clinical staff in Southern Africa, introducing education and information forums for sex workers. Our partners USAID's CB-HIPP, and FHI360, organised training for staff and partners on meeting 90-90-90 targets.

Hope World Wide Kenya and the Dutch-based AidsFonds built staff capacity, increasing their funding level of our East African region. In partnership with provincial Department of Health teams, our clinical staff received training on sex worker sensitisation, men who have sex with men, patient's rights, nutrition, and infection control. Through INSEAD, two of our monitoring and evaluation managers attended training on strategic innovations, and our Executive Director completed a Management Certificate. At the end of the year, the entire East Africa team were brought together for training by AidsFonds under the Bridging the Gaps project.

A major highlight of the year was gathering together our senior managers for a cross-regional workshop in Mombasa in September. Here we worked to create a new culture of trust, transparency and unity. As a result of this week-long event, cross-regional and -functional taskforces were set up to tackle three main areas of action, namely sustainability, quality and engagement.

Overall, we are happy with our progress made so far along our Strategic Objectives, and look forward to realising our plans for 2018, as we continue to shape and professionalise our organisation, opening up the opportunity for us to reach our full potential. Our current outlook on the 2018 budget reveals a modest deficit, for which the increased unrestricted fund balance could be made available. Based on current networking, projects and verbal indications, we expect that new funding opportunities could be confirmed, opening the doors for North Star Alliance to make even more headway.

Again, we thank you for your role in supporting us thus far in our journey. We remain optimistic, knowing our organisation and seeing our potential in full, and look forward to realising the bright future that we know lays ahead of us.



Ylse van der Schoot
Executive Director



Eva Mwal
Regional Director
East Africa



Michael Becker
Interim Regional Director
Southern Africa

13 July 2018

Statement of Financial Position as at 31 December 2017 (in Euro)

(after appropriation of income and expenditure)

ASSETS	Note	2017	2016
Non-current assets			
Property, Plant and Equipment	2	53,217	67,846
Current assets			
Trade and other receivables	3	278,122	631,336
Cash and cash equivalents	4	<u>1,606,636</u> <u>1,884,758</u>	<u>1,720,547</u> <u>2,351,883</u>
TOTAL ASSETS		<u>1,937,975</u>	<u>2,419,729</u>
EQUITY AND LIABILITIES			
EQUITY			
Restricted funds	5	248,110	1,004,480
Unrestricted funds	6	1,124,564	706,840
Continuity reserve		250,000	250,000
Foreign currency translation reserve	7	<u>(126,244)</u> <u>1,496,430</u>	<u>(85,644)</u> <u>1,875,676</u>
LIABILITIES			
Current Liabilities			
Deferred Income	8	166,667	100,000
Trade and other payables	9	<u>274,878</u> <u>441,545</u>	<u>444,053</u> <u>544,053</u>
TOTAL EQUITY AND LIABILITIES		<u>1,937,975</u>	<u>2,419,729</u>

Statement of Comprehensive Income for the year ended 31 December 2017 (in Euro)

	Note	2017	2016
Donations	10	5,478,779	4,748,577
Other Income		54,288	20,426
Operating expenses		<u>(5,872,262)</u>	<u>(5,107,031)</u>
Operating deficit	11	(339,195)	(338,028)
Interest received	12	549	2,840
Deficit for the year		(338,646)	(335,188)
 Allocation of deficit:			
(Deduction)/addition (from)/to restricted funds		(756,370)	(230,051)
Addition/(deduction) to/(from) unrestricted funds		<u>417,724</u>	<u>(105,137)</u>
Total comprehensive deficit for the year		<u>(338,646)</u>	<u>(335,188)</u>

Statement of Changes in Equity for the year ended 31 December 2017 (in Euro)

	Foreign currency translation reserve	Continuity reserve	Restricted funds	Total reserves	Unrestricted funds	Total equity
Balance at 1 January 2016	(192,377)	250,000	1,234,531	1,292,154	811,977	2,104,131
Total deficit for the year	-	-	(230,051)	(230,051)	(105,137)	(335,188)
Movement in reserve	106,733	-	-	106,733	-	106,733
Total changes	106,733	-	(230,051)	(123,318)	(105,137)	(228,455)
Balance at 1 January 2017	(85,644)	250,000	1,004,480	1,168,836	706,840	1,875,676
Total deficit for the year	-	-	(756,370)	(756,370)	417,724	(338,646)
Movement in reserve	(40,600)	-	-	(40,600)	-	(40,600)
Total changes	(40,600)	-	(756,370)	(796,970)	417,724	(379,246)
Balance at 31 December 2017	(126,244)	250,000	248,110	371,866	1,124,564	1,496,430

Statement of Cash Flows for the year ended 31 December 2017 (in Euro)

	Note	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES			
Funds received from donors		5,831,993	4,239,514
Cash paid to suppliers and employees		<u>(5,916,920)</u>	<u>(4,722,234)</u>
Cash generated from operations	13	(84,927)	(482,810)
Interest income		549	2,840
Net cash from operating activities		<u>(84,378)</u>	<u>(479,970)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	2	(29,533)	(23,052)
Net cash from investing activities		<u>(29,533)</u>	<u>(23,052)</u>
Total cash movement for the year		(113,911)	(503,022)
Cash at the beginning of the year		1,720,547	2,223,569
Total cash at end of the year	4	<u>1,606,636</u>	<u>1,720,547</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%
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Furniture and fixtures	25.00% - 33.00%
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Office equipment	25.00%
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Passenger motor vehicles	20.00%
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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

	2017	2016				
	Cost	Accumulated depreciation	Carrying value	Cost	Accumulated depreciation	Carrying value
Furniture and fittings	33,202	28,716	4,486	32,358	(25,456)	6,902
Passenger motor vehicles	39,191	14,177	25,015	29,960	(13,794)	16,166
Office equipment	26,815	22,098	4,717	29,713	(21,383)	8,330
Computer equipment	88,690	69,690	18,999	90,577	(54,129)	36,448
Total	<u>187,898</u>	<u>134,681</u>	<u>53,217</u>	<u>182,608</u>	<u>(114,762)</u>	<u>67,846</u>

Reconciliation of property, plant and equipment - 2017

	Opening balance	Additions	Disposals	Depreciation	Exchange rate diff.	Total
Furniture and fittings	6,902	1,701	-	3,816	301	4,486
Passenger motor vehicles	16,167	19,740	2,695	7,603	594	25,015
Office equipment	8,329	686	-	3,450	848	4,717
Computer equipment	36,448	7,405	-	21,638	3,216	18,999
	<u>67,846</u>	<u>29,533</u>	<u>2,695</u>	<u>36,507</u>	<u>4,960</u>	<u>53,217</u>

Reconciliation of property, plant and equipment – 2016

	Opening balance	Additions	Prior year adjustments	Depreciation	Exchange rate diff.	Total
Furniture and fittings	20,287	766	(10,818)	(4,600)	1,266	6,902
Passenger motor vehicles	9,096	9,735	(448)	(4,219)	2,003	16,167
Office equipment	20,322	1,885	(11,241)	(3,724)	1,088	8,329
Computer equipment	34,942	10,666	2,033	(14,247)	3,054	36,448
	<u>84,647</u>	<u>23,052</u>	<u>(20,474)</u>	<u>(26,790)</u>	<u>7,411</u>	<u>67,846</u>

3. TRADE AND OTHER RECEIVABLES

	2017	2016
Donations and other receivables	<u>278,122</u>	<u>631,336</u>

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of:	2017	2016
Bank balances and small amounts of cash	<u>1,606,636</u>	<u>1,720,547</u>

An amount of € 6,781 (2016: € 6,781) 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. RESTRICTED FUNDS

	2017	2016
Chevron (for South Africa)	964	24,010
Aids Fonds (for Southern Africa)	72,820	19,243
SADC (for Southern Africa)	41,945	590,666
SADC HIV Fund Proposal A	61,718	-
SADC HIV Fund Proposal B	33,446	-
Trafigura Foundation (for Dar Corridor Project)	-	95,906
ViiV Healthcare UK Limited (for the Netherlands)	25,097	-
Johnson & Johnson Corporate Citizenship Trust	4,907	36,855
WHRI (for Southern Africa)	57,257	8,039
Pfizer (for Mozambique)	-	35,919
TIMS (for Southern Africa)	(50,044)	163,198
SOA Aids (for East Africa)	-	20,914
Dutch Embassy in Dakar re The Gambia Project	-	9,730
 Total restricted funds	 248,110	 1,004,480

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

6. UNRESTRICTED FUNDS

	2017	2016
Balance at start of the year	706,840	811,977
Surplus (deficit) for the year	417,724	(105,137)
 Balance at year end	 1,124,564	 706,840

7. FOREIGN CURRENCY TRANSLATION RESERVE

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

	2017	2016
Opening balance	(85,644)	(192,377)
Movement for the year	(40,600)	106,733
 (126,244)	 (85,644)	

8. DEFERRED INCOME

	2017	2016
Johnson & Johnson Corporate Citizenship Trust	166,667	100,000
	<u>166,667</u>	<u>100,000</u>

9. TRADE AND OTHER PAYABLES

	2017	2016
Trade payables	142,713	245,381
Accruals	132,164	198,672
	<u>274,877</u>	<u>444,053</u>

10. DONATIONS

	2017	2016
Governments	2,023,077	1,499,150
Corporations	805,001	683,554
NGO's	2,627,013	2,390,355
Contribution in kind	23,688	175,518
	<u>5,478,779</u>	<u>4,748,577</u>

11. OPERATING DEFICIT

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

	2017	2016
Operating lease charges		
Premises		
- Contractual amounts	101,596	139,409
	<u>101,596</u>	<u>139,409</u>
Loss (profit) on exchange differences	48,579	(15,124)
Auditors' remuneration - current year	26,308	22,235
Depreciation on property, plant and equipment	36,507	26,790
Employee costs	3,169,956	2,451,118
	<u>3,169,956</u>	<u>2,451,118</u>

12. INTEREST RECEIVED

	2017	2016
Interest revenue		
Banks	549	2,840

13. CASH (USED IN) GENERATED FROM OPERATIONS

	2017	2016
Deficit	(338,646)	(335,188)
Adjustments for:		
Interest received	(549)	(2,840)
Depreciation	36,507	26,790
Movement in foreign currency translation reserve and prior year adjustments	(35,639)	119,796
Loss on sale of asset	2,695	
Changes in working capital:		
Trade and other receivables	353,214	(402,365)
Trade and other payables	(169,176)	245,536
Deferred income	66,667	(134,539)
	<u>(84,927)</u>	<u>(482,810)</u>

14. COMMITMENTS

	2017	2016
Operating leases – as lessee (expense)		
Minimum lease payment due		
- within one year	54,561	76,239
- in second to fifth year inclusive	1,194	14,753
	<u>55,755</u>	<u>90,992</u>

15. DIRECTORS' EMOLUMENTS

	2017	2016		
	Emoluments	Total	Emoluments	Total
For services as directors	<u>297,043</u>	<u>297,043</u>	<u>398,320</u>	<u>398,320</u>

Detailed Statement of Comprehensive Income²

	Note	2017	2016
REVENUE			
Donations		5,475,784	4,748,577
OTHER INCOME			
Other income		54,288	20,426
Interest received	12	549	2,840
		54,837	23,266
OPERATING EXPENSES			
Employee costs		3,169,956	2,451,118
Establishment costs		87,021	551,925
Finance, legal, administration		330,670	370,101
Integrated computer technology		84,146	245,426
Marketing, communications, fundraising		20,491	18,519
Prevention		2,813	27,974
Running costs		2,006,679	805,924
Subcontractors external		-	423,312
Travel costs		170,486	212,732
		5,872,262	5,107,031
Deficit for the year		(338,646)	(335,188)

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