 The
Governance Code
Fully Compliant

VC Viatores
Christi
Volunteering for a just world

Annual Report
Covering the financial year 2018

Our Vision:	A world of freedom, peace and justice, where people in vulnerable communities have greater opportunities to achieve their goals and contribute to society.
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Our Mission:	We work in solidarity with our partner organisations, to improve the lives of local people, by improving access to basic services.
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Our Values:	Viatores Christi is Reliable
	<p>We believe in commitment, openness, and accountability.</p> <p>The people we try to reach are our main priority and they should be able to rely on us.</p>
	Viatores Christi is Effective
	<p>At the heart of Viatores Christi is the determination to make a difference. We do this through excellence and professionalism in all we do.</p>
	Viatores Christi is Inclusive
	<p>We have a faith-based background and we warmly welcome and work with everyone, regardless of faith, beliefs, gender, sexual orientation, disability, race, nationality or ethnicity.</p> <p>We believe in a participatory, positive approach.</p>

Members Ethos Statement

A world of freedom, peace and justice, where everyone is empowered to live their lives with dignity, equality and respect. Challenged by Gospel values and committed to freedom, peace and justice in the creation of a better world, we share life's journey with the poor and marginalised. True to our Catholic tradition we aim to uphold Christian values in everything we do.

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VC friends and colleagues waiting for Pope Francis August 2018

Foreword by the President –

Dear Members

2018 was a year of considerable significance for those of us in Viatores Christi. In the summer we engaged in a discernment process to consider our future if any. We reached the conclusion after two days of prayer and reflection that VC, primarily through the personal service overseas of our members, still has a valid role to play in building of a better world. As we shared with each other, the importance of Viatores Christi as a supportive Christ-centered community was reiterated by many. It is heartening to see that membership of VC is precious to many of us, and through our membership committee we hope to build on this for all our members from the most recent to the *golden oldies*.



With our relevance accepted we spent the later part of the year focusing on our new strategic plan, facilitated by Pete Barnard. We made two important decisions: to grow significantly; and to focus on a small number of regions. These decisions should enable us to be more efficient and effective in our work. However, we remain open to sending people to serve in other areas of need in suitable projects.

Our ethos of being challenged by gospel values, sharing life's journey with those who are poor or in some way marginalized continues to guide us, as does working for freedom, peace and justice in the creation of a better world. Looking at current and indeed past assignments we recognized we do this largely by helping people in vulnerable situations access basic services, especially in the areas of health, and education in its widest sense. While we do not restrict ourselves to these activities we formulated the following statement:

VC's Mission is to "work in solidarity with our partner organisations, to improve the lives of local people, by improving access to basic services.

Parish promotional activities were conducted in Kildare and Leighlin and our group of dedicated speakers and helpers were out in force. As ever, members and friends got involved. Sally Roddy and Thérèse Osborne spread the word and raised funds in the US. Many thanks to all! In VC we continue to be blessed with members, friends and connections old and new.

In the Autumn I travelled to Bolivia to visit old friends and the projects I worked in. I am aware of the kindness of the Franciscan Sisters in Coroico who continue to welcome me into their homes and mission, many years after I lived and worked with them. I am so proud and privileged to have Bolivian friends like David and Juan who work tirelessly and voluntarily in their free time to improve the lives of those in their communities marginalized due to deafness, blindness or disability. They are, I feel, kindred spirits in a far land. I believe it is important that I raise awareness here, of the fantastic and generous work being carried out in very challenging situations by local people. I imagine many of you share my sentiments.

A highlight of my trip was meeting a group of deaf teenagers outside their school in Punata and having a chat in LSB (Bolivian Sign Language). In 1996, I was on the ground as principal to set up the said school from scratch ...a wonderful but extremely challenging assignment. To see it serving a new generation of deaf students was truly rewarding.

Another highlight was seeing some of the work of audiologist and VC volunteer Annie McMahon. I was lucky enough to join Annie and the Bolivian team from *Ayuda al Sordo* on two outreach weekends: the first high up in the Andes in the mining town of Llallagua and the

second in Pasto Pata a small town in the semi tropical Yungas. Hundreds of people of all ages came to have hearing tests and where appropriate to be fitted with hearing aids (all donated from Belfast).

Annie is just one of about 30 of our members who were overseas in the last year and involved in a great range of skilled work in many countries. They all have my utmost admiration!

As president I have some awareness of the enormous gratitude and respect due to our staff who with great professionalism and dedication keep the show on the road day after day. As my term as president comes to an end, I want to say thank you to all my fellow Council members, to Shane and all the staff, and to all who have been a source of support and encouragement for me.

And I finish with a similar prayer to last year that in *Viatores Christi* we will continue to be challenged by Jesus and his teachings and guided by the Holy Spirit do our little bit to fulfill the words *Thy Kingdom Come*.



Denise Flack
President

Overview by the Chief Executive Officer

I celebrated, all be it very quietly, six years at the helm of VC in June this year. It has gone like a flash. As CEO I grapple with the pull of the past and push for the future. It is an experience no doubt many organisations face but I would imagine that the change that has taken place within our sector and the Irish Church is not replicated in many comparable organisations in such a short period of time. Change is never easy but change is necessary for VC to be relevant to a changed society and a rapidly changing world.



The trend towards 'development' led by Irish Aid has tried to embrace the missionary approach with some success but the area remains a tightrope walk. Projects live or die on the right use of language and the promise of measurable results. With the raising of the bar comes the raising of the qualifications required to 'volunteer' with projects and the professional requirements to be met. Masters in Development is increasingly the norm for many of our project partners. The focus has shifted to the realisable need of the partner. And the developmental need of our partners is not necessarily always best answered with an ex pat volunteer or missionary.

It is not so much the demise of the volunteer, as human resources are always useful for a project but we are clearly seeing the internationalization of the process. The legacy mission fields that we were founded to serve are now thank God, producing educated men and women who have the skills to effect change in their countries but many of their organisations lack the funds to support them.

We envisage more and more 'volunteers' being recruited from within our target regions. In so doing we recognize the increasing availability of personnel with the skills needed and we provide the linkages, oversight and support needed to make it work. This has already begun with St Francis Helper Project, one of our long-term partners in Uganda and with a recent deployment of a Kenyan born volunteer development officer with the FMSJ sisters in Nairobi.

What effect will this have on the VC community? I envisage that the community of VC now has an opportunity to become international. Training and building local communities of men and women in the countries that we work who are also inspired by the founding vision of the Association and ready to give back to their communities of origin. It also means a clear need to upskill and develop our regional office in East Africa moving towards a proactive engagement from within the region.

Given VC's new inclusive approach, not all of our recruits are happy to describe themselves as missionaries and this has more to do with the Irish view of Church than VC. We encourage all, and more often than not, our returned volunteers have been so touched by their experience overseas that they become surprising advocates for what we do!

Financial sustainability too remains a challenge for VC. Whilst we have increased the amount of charitable activities in the field over the last while considerably with over €2 million transferred to projects since 2014, the day-to-day operation costs in Dublin still have to be covered. This is against a background of soaring costs in the areas of compliance and governance.

However, changing lives is at the heart of what VC does and if we are not changing lives for the better we may pack up. These questions were forefront in the minds of those attending the two discernment days facilitated by Brian Grogan SJ during the summer months. Is there a mandate to ride these rough waters? It appeared that there was a resounding 'yes' to our continuation and 'yes' to our engagement in uncharted waters.

And so, as we enter the new phase of our growth, the missionary element remains strong through our trust, our witness, our inclusion and through our desire to make the world even a little better as a result of our efforts. All this is so necessary to fulfilling VC's renewed vision as we reach our 60th year's milestone in 2020!



Shane Halpin
CEO

Strategic Report

VC at a glance

Viatores Christi (VC) is a Dublin-based development organisation working within the faith-based international development sector. We work in solidarity with over 30 partner organisations to improve the lives of local people by improving access to basic services. Primarily we work in the area of education and healthcare (including those with disabilities and special needs) in Africa, Asia, Latin America and the Caribbean. VC addresses needs through long term capacity building development interventions and recruits, trains and places skilled personnel. We have one regional office based in Kampala, Uganda. VC was founded in 1960 and is primarily funded by Irish Aid through its intermediary organisation Mísean Cara, and by small grants and private donations.

Council: Board of Directors

President:	Denise Flack
Vice President:	Sally Roddy
Secretary:	Noel O'Meara
Treasurer:	Brian Sheridan
	Charlie Flynn, Paula Slattery, David Jennings, Emma Edgeworth, Máire Ni Bhroin
Charity Trustees:	John O'Loughlin-Kennedy, Mairéad Walsh, Kevin Goodwin, Brenda Hynes, Maeve Bracken.

Staff



Shane Halpin
Ann Waldron
Colette Rooney
Susan Lakes
Niamh Caffrey
Mary Winters
Rose Salaama Bavuga

CEO
Administration and Training
Recruitment, Marketing, Vol Support
Projects and MDO
Projects Support & Child Safeguarding (p/t)
Parish Promotions Coordinator (p/t)
VC Uganda Coordinator (p/t)

Volunteers
Sally Roddy
Dianne Kavanagh
VC Members

MCP and VC Draw Coordinator, Vol Support
MCP US Coordinator
Parish Promotions/Returned Speakers/Supporters

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Cover photo: Partners in Compassion art class Cambodia 2018

Breakdown of Volunteers per Country and Beneficiaries Reached

#	Volunteer Name	Partner/Project	Country	Project Beneficiaries		
				Direct Male	Direct Female	Direct Total
Uganda						
1	Rita Formolo	Caritas Kampala	Uganda	1404	1380	2784
2	Peter McGettrick	Hoima Diocese - Justice & Peace	Uganda	767	1679	2446
3	Nikki Clarke	Hoima Diocese - Justice & Peace	Uganda	"	"	0
4	Annelies Baneke	Kiyinda Mityana Diocese - Education	Uganda	37619	56368	93987
5	Sanita Lielbarde	SSHJ Weaver Nest Moyo	Uganda	10	36	46
N/A	N/A (local staff)	St. Francis Family Helper Programme	Uganda	2671	3379	6050
6	Brian Lynch	Bishop Magambo Counsellor Training Institute	Uganda	173	351	524
7	Margaret O'Regan	Bishop Magambo Counsellor Training Institute	Uganda	"	"	0
"	Brian Lynch	Muhabura Anglican Diocese - Health	Uganda	54	36	90
8	Margaret Jackson	Foundation of Hope Masaka	Uganda	764	2293	3057
9	Barry Jackson	Foundation of Hope Masaka	Uganda	"	"	0
10	Jessica Edwards	Village of Joy	Uganda	862	650	1512
Rwanda						
11	Nana Owusu	Padri Vjeko Vocational Training Centre	Rwanda	94	81	175
Kenya						
12	Victor Okongo	FMSJ Kenya Development Desk	Kenya	6	19	25
13	Rachael Ryan	FMSJ Kenya - Health Clinic, Salawa	Kenya	11,200	11220	22,420
14	Tim Fallon	Franciscan Brothers (Kenya & Uganda)	Kenya	1024	548	1572
South Africa						
15	Aisling Foley	Home of Hope	SA	74	221	295
16	Suzanne Halligan	Missionary Sisters of the Assumption - Enkuthazweni	SA	250	250	500
17	Anne Nagle	Missionary Sisters of the Assumption - Enkuthazweni	SA	"	"	0
Zambia						
18	Emma Edgeworth	Presentation Sisters Mongu Cheshire Home	Zambia	50	211	261
Cambodia						
19	Pat Mooney	Partners in Compassion	Cambodia	684	764	1448
20	Aoife Jenkins	Jesuits - Xavier School	Cambodia	750	500	1250
21	Frank Murray	Jesuits - Xavier School	Cambodia	"	"	0
Haiti						
22	Breda Sammon	Religious of Jesus and Mary - Jean Rabel	Haiti	315	315	630
23	Michelle Johnson	Nos Petits Freres et Soeurs - Port au Prince	Haiti	3248	6267	9515
24	Philip Donnelly	Nos Petits Freres et Soeurs - Kenscoff	Haiti	150	150	300
Mexico						
25	Hazel Daly	Nuestros Pequeños Hermanos	Mexico	4000	4500	8500
El Salvador						
26	Dan Ferguson	Asociación Nuevo de El Salvador	El Salvador	39	480	519
Bolivia						
27	Annie Mc Mahon	Voluntarios de Ayuda al Sordo	Bolivia	150	160	310
Dominican Republic						
	N/A (local staff)	NPH DR	Dominican	40	40	80
				Direct Male	Direct Female	Direct Total
27	VDW	11 Countries	Total	66,398	91,898	158,296

27 Volunteers

23 Partners

11 Countries

5 Sectors

158,296 beneficiaries

Important Achievements

- **Office Automation:**
VC has now fully automated its project and volunteer engagement process using Salesforce. Over 614 contacts and 345 organisations have been inputted to the system. The result-, data on those who went where and when, how much project funding was granted and to whom in what year, number of beneficiaries reached and more.
- **Green light for VC**
Two group discernment sessions as part of VC's future direction were held with Fr Brian Grogan SJ to which all members and interested parties were invited. The result - a green light for VC to continue what it is doing and to do it well and to do it ethically.
- **New Strategy**
A new five year strategic plan 2019-2023 was developed with the help of development consultant Peter Barnard, former country director of VSO Uganda. See page 10
- **Compliant with Data**
Following the EU directive around the protection of personal data, VC worked hard to become compliant with GDPR (General Data Protection Regulation) by the May 25th deadline. We are confident that we are now well on our way to being fully compliant engaging with people only if they are happy for us do so and maintaining only key information for volunteers who might need to prove they were overseas with the Department of Welfare in the future.
- **Successful Monitoring Visit by Funder**
Misean Cara our largest funder traveled to Uganda and monitored two of VC's projects, Village of Joy School for the disabled and Bishop Magambo Counselling Institute. Both projects received considerable praise. VC CEO and Projects Manager visited Partners In Compassion in December 2018 and saw at first hand the amazing work with orphaned children in the region. The visit included a visit to Xavier Jesuit School host organisation of several recent volunteers.



Brian Grogan SJ with Gabrielle Farren Discerning VC's Future August 2018

VC's New Strategic Goals 2019-23:

The Irish Government's vision of '*a sustainable and just world, where people are empowered to overcome poverty and hunger and fully realise their rights and potential*' is closely aligned to Viatores Christi's own vision:

A world of freedom, peace and justice, where people in vulnerable communities have greater opportunities to achieve their goals and contribute to society

Ireland's policy for international development, One World, One Future¹, sets out goals around reducing hunger, improving resilience, sustainable development, economic growth, governance, human rights and accountability. These are also consistent with our Theory of Change and Results Based Framework. Ireland is also a strong supporter of the Sustainable Development Goals, to which our strategy contributes.

Viatores Christi's new ambitious Strategic Plan for the five-year period 2019-2023 details what we aim to do and how we plan to change over the coming period. This plan represents an agenda to grow over the coming five year period, improving our offer to partners and primary stakeholders by building on existing programmes and expanding our reach and scale to ensure our relevance and sustainability.

Key highlights of plan

- During the period of this Strategic Plan we will consolidate existing programming in an effort to improve efficiency and the quality of our support to our partners. To do this we will build programming around existing work and reduce any existing fragmentation.
- We aim to address *poor access to quality health services, education, and livelihood opportunities* coupled with *our partners' need for greater resources and capacity to deliver relevant services*.
- Our key target groups are *vulnerable people living in rural or urban settlements, orphans and vulnerable children, people living with disabilities, internally displaced people* and *people in post-conflict areas*.
- Our broad development goal - *A world of freedom, peace and justice, where people in vulnerable communities have greater opportunities to achieve their goals and contribute to society* - is aligned to our outcomes, outputs and activities, summarised below

Outcome 1: Increased employment and self-employment opportunities

Outcome 2: Improved standard of primary education

Outcome 3: Improved standards of basic health services

Outcome 4: Improved capacity and sustainability of partners

During the five years of this strategic plan we will continue to deploy volunteers where needed across our global programme. During 2019/20 we intend to assign thirty volunteers with this number increasing in line with our strategic growth. We are committed to diversifying our funding and funders and have set ambitious fundraising targets to expand our programme during the course of this strategic plan. Our growth agenda will be centered on our focus/hub countries, expanding upon our effective work and strong reputation, building small projects into larger programmes and supporting the growth of our regional office in Kampala.

¹ <https://www.irishaid.ie>

VC's Projects underpinned by this strategy

VC EDUCATION PROJECTS 2018

Religious of Jesus and Mary, Haiti:

Volunteer: Breda Sammon –

Provision of IT skills training and resources to teachers and disadvantaged children and remote communities in Jean Rabel. Providing them with access to technology and enhanced learning.



Xavier School (Jesuits), Cambodia:

Volunteers: Aoife Jenkins/Frank Murray

Working to improve the quality of education in Cambodia through an integrated and multi-faceted education programme targeting children and youth living in poverty.

Franciscan Brothers Adraa/Baraka Agricultural College, Uganda/Kenya:

Volunteer: Tim Fallon

Working to contribute to the quality of life of rural communities and refugees in northern Uganda and Kenya through education, training and research provision, promoting sustainable agriculture.

***Asociación Nuevo de El Salvador* – Protection and development of youth in El Salvador:**

Volunteer: Dan Ferguson

Training software engineers and setting up a Software Development Social Enterprise, which will tender for work internationally. Also part of a pastoral team providing Youth Leadership, Educational scholarships and support for catechists and disadvantaged youth in both rural El Salvador and neighbouring Honduras.

Kiyinda Mityana Diocese, Education Secretariat, Uganda:

Volunteer: Annelies Baneke

The development of a diocesan school inspection programme in central Uganda.

Kano'j, Guatemala: David Deegan

David was working as a teacher and exploring the setting up of a scholarship project to allow youth from disadvantaged communities to attend school.

Weaver Nest Early Childhood Development Teacher Training Institute:

Volunteer: Sanita Lielbarde - Moyo Uganda Early Childhood Development training programme in Northern Uganda

St Francis Family Helper Programme –

No Volunteer: This project is a teacher empowerment programme in the area of tackling violence against children in the Uganda school system in Gulu diocese of Northern Uganda.

VC HEALTH PROJECTS 2018

**Health Department
Muhabura Anglican Diocese
Volunteer: Brian Lynch**

Aim of the project is to build capacity of the health monitoring function in the department of health at the diocese.



**Bishop Magambo Counsellor Training Institute, Uganda:
Volunteer: Brian Lynch (short term) and Margaret O'Regan**

Addressing the psychosocial needs of local individuals through the provision of counselling services and through the running of masters, diploma and certificate level training on counselling. Outreach projects in local community, research and Awareness Raising in areas such as Domestic Violence and elder abuse.

**Franciscan Missionaries of St Joseph (FMSJ):
Volunteers: Victor Okonga and Rachel Ryan**

Victor has set up the Development office of FMSJ Nairobi coordinating project support in-country for FMSJ's health projects. Rachel has been active in one of FMSJ's regional health clinic in Salawa where she is hands on with the running of the operation.

VC DISABILITY PROJECTS 2018

Home of Hope, South Africa: Aisling Foley

Designated Child Protection Organization which provides protection, education and support to children in-need, including societies most vulnerable; child victims of abuse, abandonment, neglect, HIV or Foetal Alcohol Spectrum Disorders (FASD). Aisling is dedicating her time to advocacy and awareness raising on the problem of FASD, which is very prevalent in South Africa.



Nos Petits Freres et Soeurs (NPFS/NPH)

Volunteers: Michelle Johnson, Philip Donnelly, Hazel Daly

Translated as 'Our Little Brothers and Sisters'. Located in Port-au-Prince and Kenscoff in Haiti and Cuernavaca in Mexico. VC volunteers work with children, many with special needs. The project provides shelter, healthcare, therapy and education through various projects, targeting children stemming from the poorest of the poor families and communities. They are also involved in outreach training for teachers and therapists in the surrounding remote areas.

Missionary Sisters of the Assumption MSA Enkuthazweni Centre for Special Needs, South Africa: Anne Nagle – Suzanne Halligan

Empowering children with physical and psychological challenges through a skills centre to become independent as far as possible, where their environment makes them susceptible to stigma, poverty and high unemployment rates.

Village of Joy Franciscan OFM East Africa

Volunteer: Jessica Edwards

Village of Joy is a recognised charitable institution within Uganda which includes a vocational school, a school for orphans and Karidari Seed Educational House for the Disabled (KSEHD) which is the branch working with children with disabilities.



Misean Cara's Marie Therese Fanning and VC's Jessica Edwards Village of Joy

Presentation Sisters Mongu Cheshire Home, Zambia:

Volunteer: Emma Edgeworth -

Early Childhood development - The only facility in the Western Province of Zambia that caters to the unique medical and educational requirements of children with special needs, particularly cerebral palsy, through interventions such as physiotherapy, plastic & orthopaedic surgery and prosthetic fittings.

Partners in Compassion, (PC) Cambodia: Pat Mooney – Development Support and Capacity Building for Poverty Reduction Programmes including vocational training and livelihoods in Rural Communities. Orphans and Vulnerable Children (OVC) project, caring for children orphaned through, HIV/AIDS, living in the community. PC is also involved in a hospice, medical centres and uses awareness raising activities and workshops to build local knowledge.



Hoima Diocese, Uganda: Peter McGettrick and Nikki Clarke Strengthening of the Justice & Peace Commission in western Uganda to facilitate the network of Justice and Peace Commissioners in their advocacy and peacebuilding work with vulnerable members of the local community.



VC's Nikki and Peter in Hoima Diocese Uganda

Foundation of Hope - FOHO

Volunteers: Margaret and Barry Jackson

The Mission of FOHO is “Provision of holistic psychosocial, health care, medical and material support to disadvantaged youth and children living with HIV/AIDS and those experiencing sexual gender based violence”. The holistic model of care has seen many teenagers, children, elderly (ie. grandparents caring for their orphaned children) who were hopeless, return to normal healthier and enjoyable life.

Voluntarios de Ayuda al Sordo, Bolivia

Volunteer: Annie McMahon

–Ayuda al Sordo, translated as ‘Volunteers to Help the Deaf’ do just as their name suggests; work with the local community of Cochabamba, Bolivia who have hearing and language difficulties. In Bolivia, only a small fraction of private organisations cater for individuals hard of hearing, making their services unattainable for those living in poverty. There are no Government initiatives supporting this deprived community.



Caritas Kampala Uganda: Rita Formolo

Microfinance and Cooperatives support at Diocesan level. - Poverty reduction programme that empowers local communities to establish cooperatives; providing an alternative source of income from the traditional local businesses to alleviate localised poverty.



VC's Rita Formolo, Caritas Kampala with Sr Alice of Weaver Nest Moyo

**Padri Vjeko Vocational Training Centre, Rwanda
Volunteer: Nana Owusu**

OFM Franciscan project addressing Rwanda's shortage of vocational training and subsequent employment for local youth, through the delivery of hands-on training in carpentry and job support upon completion.

Kenya outreach



Rachel Ryan went to Baringo County, 370 km North West of Nairobi in Kenya to assist with the Franciscan Missionaries of St. Joseph, who have been operating a dispensary in Salawa for the past 28 years. She sent us this report from her outreach visit with the mobile clinic on 23rd November, just over 2 weeks after her arrival in the country.

On Friday the 23rd November I accompanied the mobile clinic to Lake Kamnorok Primary School. A distance of only 20 Km from Salawa it still takes over an hour to get there due to the quality of the roads – which are in a far better state than they used to be, thanks to recent government investment. All the roads around Salawa are currently being leveled and surfaced with single membrane tarmac, and already the road from Salawa to Ajnamoi is paved with an initial layer, the surface still kicking up pieces of gravel, as we wait in joyful hope for another layer of tarmac. Anajmoi is the village just south of Salawa where the road splits to go towards Kabarnet in the East or Eldoret in the West. Our hope is sustained by the sections of road still closed off for surface work. At these sections the traffic simply finds its own way round, veering off to parallel roadways of well packed dirt that have been carved out while the work is ongoing. So far these are fairly smooth and useable, though often only one car wide requiring some backtracking and maneuvering when one meets a truck coming fast in the opposite direction. My clinic colleagues tell me that outreach used to be much more of an ordeal when the roads were all mud and there were no bridges – a scant 6 months ago.

Outreach, or mobile clinic days, take place once a month for each outreach site. Lake Kamnorok is usually on the last Friday of the month. Most clinic staff start the day at 8:30am, so this is when the preparations for leaving began. The clinic's driver, Jacob, had been on leave for some time and this was my first time meeting him. While others selected and laid out the equipment, supplies and boxes of medication that would be used during the day, Jacob was thoroughly checking the engine and undercarriage of our huge and faithful Toyota landcruiser, whom I have dubbed Big Bertha. Including the driver and myself, there were seven of us travelling – 3 nurses, a lab tech and our social worker. Instead of coming out of the compound and going right and south towards Anamoj we went left and North towards the lake.

At the far edge of Salawa village we pulled into the Government clinic to collect more supplies. In theory, the Government clinic is better supplied than ours and open for 24 hour admission. In practice it's hard enough to find someone to deal with during normal working hours and the service is perfunctory. After hours there is usually no one there. Because the sisters live on site at the clinic, people perceive Salawa PHC as a 24 hour facility and will come up and knock on the door of the house even if all the lights are off, and despite the large "working hours 8am to 5pm" sign over the clinic entrance. Recently a small maternity wing has been set up in one of the less-used outhouses, and so a system of night shift cover has been set up, but with a small staff there isn't always someone available and if someone presents with a more challenging

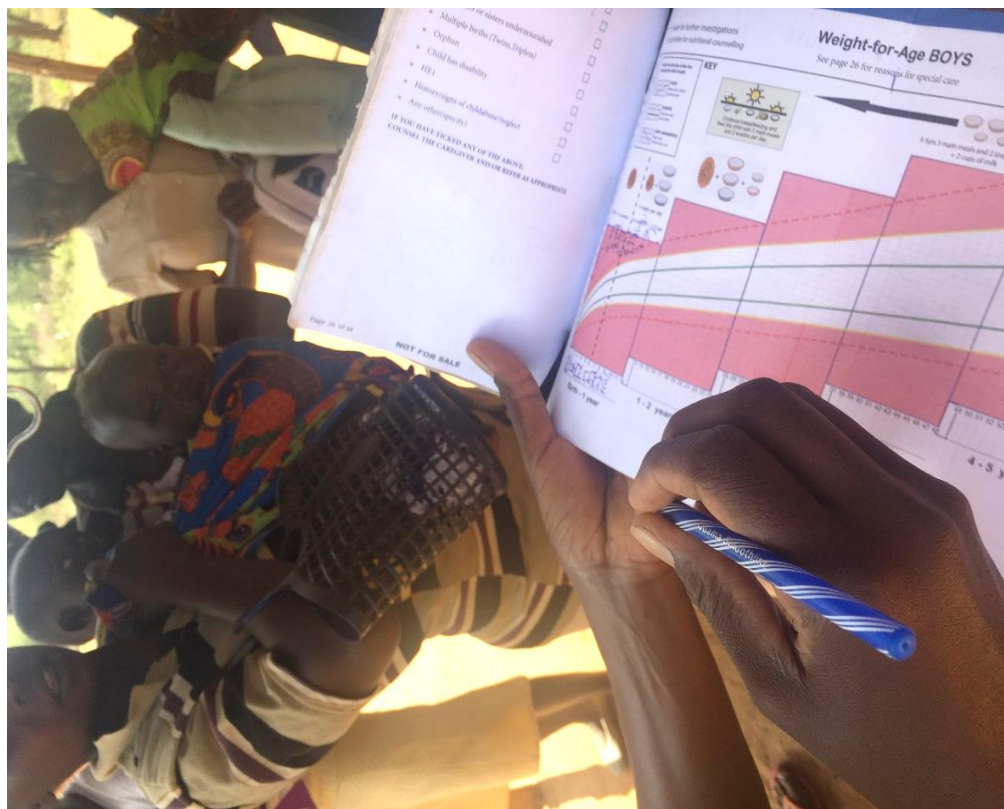
condition Head Nurse Sr Veronica may easily receive a late night call and end up working half the night.

Kerio valley is surprisingly populous and along the road we pass through many small villages and by many pedestrians, keeping to the verge in the absence of anything resembling a footpath. Children who spotted me in the front cab, squashed beside Consolata the social worker in the one-and-a-half passenger seat, waved enthusiastically and called out with the traditional Mzungu greeting: "how are you!" Towards the interior more houses were of the traditional make – what an Irish person might recognize as crannogs: low, round, clay walled houses with grass roofs. I would imagine these far more comfortable than the common village alternative of shanty houses, walled and roofed in corrugated tin. The crannogs at least offer some insulation, and sometimes the clay walls are decorated with swirls of colour or pale carvings. Combined with the brightly coloured washing out on lines or fences to dry, it was a very aesthetic sight. One photo I missed was the grass-roofed house with solar panels nestled in the thatch and a satellite aerial jutting from the join between wall and roof. When we turned off towards the lake we lost the good road surface. Slowly lurching over stony ruts and crevices we passed water carriers with their pale yellow jerry cans and negotiated our way through a small herd of cattle.

Our first stop was by the lake itself, in the peaceful woodland surrounding it so that we could take lunch. The lake was beautiful in its greenness. Apparently in years gone by it was a popular watering hole for elephants, and crocodiles still live in some muddy stretches. I resolved to avoid those but I did walk down to the water's edge reflecting once again on how much beauty there is on offer in this part of the world. Lunch was githeri and chai for the rest of the staff, hard boiled eggs and sweet bananas for me (my travel diet of choice). Githeri is a staple meal of Kenya which I find far more appealing than the maize-meal porridge of ugali, staple diet throughout East Africa. In githeri corn kernels are cooked long enough that they become swollen and soft as chickpeas, then mixed with cooked kidney beans. It's plain but tasty. The chai is generally a weak tea that consists mainly of watered down milk, which is boiled at some length together with the tea leaves. Lunch was eaten and everyone washed up afterwards – with the water that had been carried along for that specific purpose.

It was about 12:30 at this stage and patients had gathered on the grounds of Lake Kamnarok primary school a few hundred metres up the road from the water's edge. This is always the site for the mobile clinic. We set to unpacking boxes and people while Ken Kirop, one of the senior nurses, walked the grounds and returned to discuss options for setting up stations. There would be four areas – one for outpatients, one for the weighing / growth monitoring of babies, one for immunization and one for antenatal care. Ken and Fred Serem, the lab technician, each addressed the waiting patients, both able to speak the local language as well as Kiswahili. These short talks often address some health issue or point of advice and are generally an opportunity to thank patients for attending the clinic, advising them when to seek medical advice and urging mothers to pay attention to the growth monitoring results for the health and development of their children. They also simply introduce the format of the day and layout of the stations. Today they also introduced me, explaining that I was mostly there to observe the work of the staff and that I may take a few photos – but that they were free to object to this at any time, and not have their photo taken. During the day one man and one teenage girl asked that their photos not be taken, but by and large people were happy with it. After I delivered a simple smile and wave greeting I took a couple of group photos, and then the patients split into the various groups. It became immediately obvious that the weighing station would be the busiest – and so it remained throughout the day.

I moved from station to station, asking about common ailments and treatments, but I was brought back again and again to Growth Monitoring, since they were constantly swamped with people. Our driver had immediately positioned himself to help, which I learned was normal on these outreach sessions. He started taking the height measurement of the babies and measurement of mid upper arm circumference (MUAC), which is a standard rule of thumb for nutritional monitoring.



Social worker Consolata did the weights and the bookkeeping. When a pregnant woman first presents herself to any health facility she is given a Mother and Child Health Handbook, in which, among other things, she is encouraged to track the growth development of her baby as well as record the vaccinations they receive. So, each measurement must be recorded in the mother's book, while the patient details and the corresponding record must be recorded in the Ministry of Health Patient register, required by every facility. If the mother requires any additional or supplemental treatment such as Vitamin A or De-worming tablets, she will also pay for it at this time and be provided with a written receipt. The scales and height board are brought in by the staff, the weighing scales tied to any available cross beam with strong rope. Babies are generally tied to their mothers' backs with a large swathe of cloth they call a "lasso" in this context. When they are called forward for the weighing, the mother will simply swing the baby round in front of them and pass the knotted cloth over their heads. The baby can then be easily hung from this functional sling. Given the physical work required to weigh and measure each child, and the administrative records required, it seemed impossible that two people could process twenty patients in two hours, let alone two or three times that, without a great deal of error and confusion. Certainly there was an air of frenetic intensity in the work being carried out but Consolata and Jacob proceeded with a systematic focus born of long practice. I was willingly roped in to help with the recording of data, scribbling weights and measurements on mothers' handbooks as they were called out and learning where to pull the information required for the patient register books. Any time I left to see another station I felt strong pang of guilt, since no one else was as busy as they were.

The vaccination station, manned by Ken, was set up around the corner from Growth Monitoring, for the convenience of the mothers, and I didn't stay there for any length of time. It seemed cruel to compound the unhappiness of a child in pain with an audience. The mandatory vaccinations include TB, polio, whooping cough, diphtheria, measles, hepatitis b and yellow fever, and all doses should have been delivered before the child turns two. The schedule for these vaccinations is kept in the mothers' handbook and health workers write in the dates for any follow up required. At the outpatient station a steady line of patients presented with various ailments for our nurse Joan. Most would be sent to visit Fred, who had set up his lab as usual for outreach days, in the back of Big Bertha. Many common conditions can be screened for by a simple blood test, including malaria, hepatitis, typhoid and Brucella. They will also often perform a pregnancy test, since some treatments are contra indicated for pregnant mothers - especially doxycycline for Brucella.

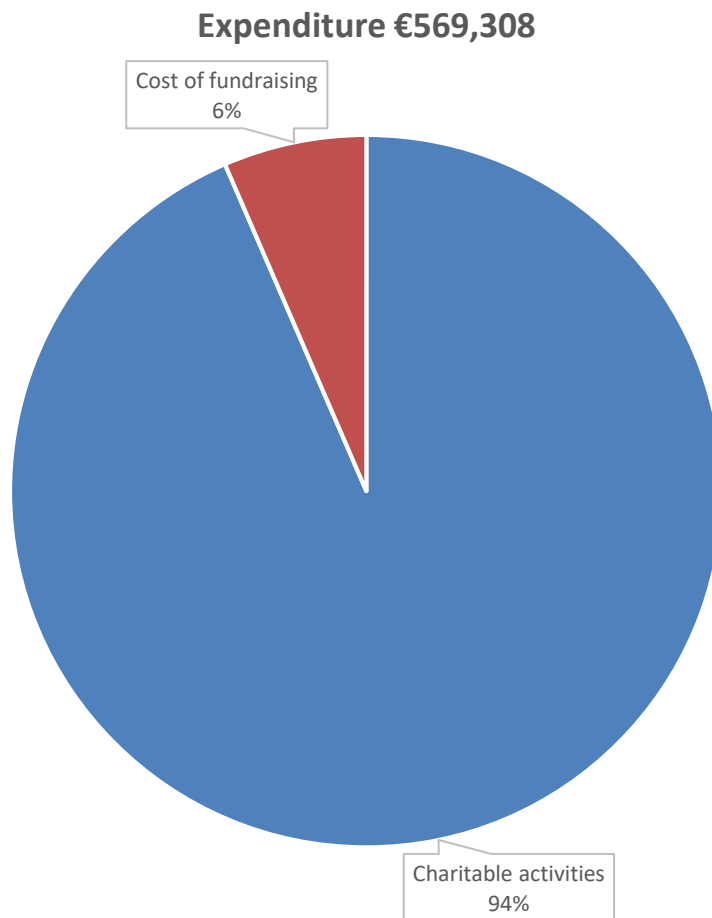
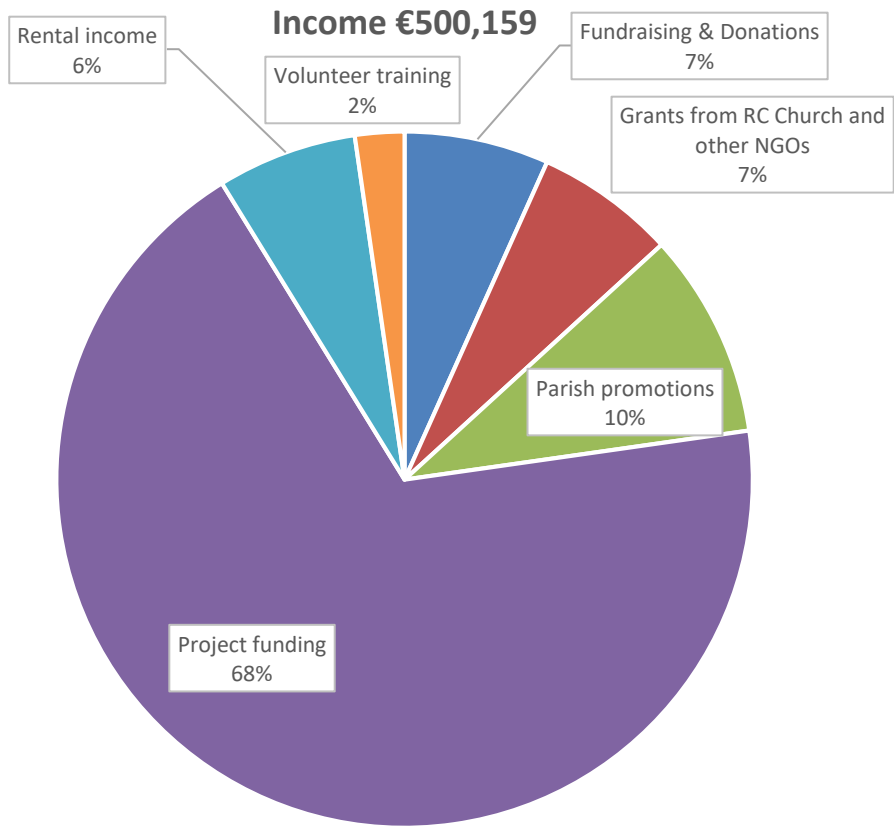
Fred sat in one of the two back seats with sample kits and equipment on the other seat and test tubes lined up on Big Bertha's spare tire beside him. Patients squished in with him at least got the benefit of shade and privacy. For the antenatal station, Nurse Juliette had set up in one of the school classrooms and a privacy curtain divided the patient's bed – a folding bed brought in with the rest of the equipment – from the desk and two chairs where people could consult. Basic tests there include blood pressure, anemia and foetal heartbeat as well as palpitation to check the baby's head and position.



As the number of patients to be seen wore down, the Growth Monitoring station ended up with a stack of pink health handbooks, as transcription of full details into Ministry of Health Child Welfare Clinic register lagged (understandably) behind. I joined in this effort and passed the books to Consolata as I was done. The mothers stood around patiently, with babes in arms and some by the hand, waiting for one or other of us to call their child's name and retrieve their book. When they had it back and were done for the day the women and children retreated to the shade at the edge of the school's compound, where other mothers, patients and companions had set up blankets and cooking equipment. Some had brought fruit to distribute or to sell – to each other and to us. Some of the nurses bought tomatoes or pawpaw for their evening meal even while we were packing up the landcruiser. Somehow, everything had taken place in less than 5 hours. More than 60 patients had been seen, more than 40 of them in the growth monitoring section. My colleagues informed me that this was a very quiet day – perhaps because we had come a week early, perhaps because a government clinic had recently opened in a neighbouring village. Attendance at the mobile clinics is always monitoring to be sure we are making best use of our resources. We arrived back to Salawa PHC at 1830 and unpacked everything. I was tired, but had enjoyed spending the day directly engaged with the patients, rather than closed away in an administrative office. It was gratifying to see the appreciation of the people on the ground and the professionalism of our staff. It is always good to know that you are needed.

Rachel Ryan VC Volunteer - November 2018

Finance Overview 2018



Our sincere thanks



St. Patrick's Missionary Society

Founded in 1932



Archdiocese of Dublin

Ard Deoise Átha Cliath



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M Roche
M Rowan
P Ni Shlatarra
B Sheridan
O Twomey

Registered number: 68833
Charity number: CHY 5526

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

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VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2018**

Council Members	Denise Flack Charles Flynn Paula Ni Shlatarra Brian Sheridan Sally Roddy Stephen Burns (resigned 8 September 2018) Noel O Meara Maire Ni Bhroin David Jennings Emma Edgeworth (appointed 8 September 2018)
Company secretary	Noel O Meara
Chief executive officer	Shane Halpin
President	Denise Flack
Vice President	Sally Roddy
Treasurer	Brian Sheridan
Charity registered number	CHY 5526
Company registered number	68833
Charity regulator number	20008444
Registered office	8 New Cabra Road Phibsboro Dublin 7
Independent auditor	RBK Business Advisers Chartered Accountants & Statutory Audit Firm Boole House Beech Hill Office Campus Clonskeagh Dublin 4
Bankers	Bank of Ireland 2 College Green Dublin 2
Solicitors	David F McMahon & Company Solicitors 5/6 Upper O'Connell Street Dublin 1

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

COUNCIL MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

The Council Members (who are also directors of the charity for the purposes of the Companies Act 2014) present their annual report together with the audited financial statements of Viatores Christi Company Limited By Guarantee (the Charity) for the year ended 31 December 2018. The Council Members confirm that the Annual Report and Financial Statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

REFERENCE AND ADMINISTRATIVE DETAILS

The Company is a registered charity incorporated in 1979 as a company limited by guarantee and not having share capital. The Charity was founded in 1960. The principal office of the Company is 8 New Cabra Road, Phibsboro, Dublin 7. The Company's registered number is 68833 and the charity registration number is CHY 5526. The principal activity of the charity is the recruitment and training of lay missionary personnel.

Council members and secretary

The names of persons who at any time during the financial year and since the year end unless otherwise stated were directors/trustees of the company are as follows:

Denise Flack
Charles Flynn
Paula Ni Shlatarra
Brian Sheridan
Sally Roddy
Stephen Burns (resigned 8 September 2018)
Noel O'Meara
Maire Ni Bhroin
David Jennings
Emma Edgeworth (appointed 8 September 2018)

Noel O'Meara held the position of company secretary for the duration of the financial year.

PRINCIPAL ACTIVITIES AND OBJECTIVES

Viatores Christi CLG recruits, trains and places skilled people on long term projects run by our mission partners in areas of need throughout the world. The Charity recruits and trains people over 21 years of age from all backgrounds, of all faiths and none and offers full support to volunteers while they are on assignment and upon their return.

BUSINESS REVIEW AND FINANCIAL PERFORMANCE

Going concern

Viatores Christi recorded a loss for the year ended 31 December 2018 of €69,149. For the year ended 31 December 2017 while the company had a surplus €423,844, it should be noted that a once off exceptional item of €470k contributed to this overall surplus. Net current assets as at 31 December 2018 were €35,013 compared to €94,331 at 31 December 2017.

The Council Members have prepared prudent and conservative budgets and forecasts for the two years ended 31 December 2019 and 2020 respectively which indicate surpluses in both years. As a result, the Council Members are satisfied that Viatores Christi has the necessary resources to continue trading for the foreseeable future and accordingly they believe that it is appropriate for the financial statements to be prepared on the going concern basis.

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

COUNCIL MEMBERS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

Review of activities

Gross income for the year was €500,159 (2017: €451,058). The principal source of gross income for the Charity is funding received from Misean Cara. Income recognised from Misean Cara in 2018 amounted to €336,355 (2017: €281,402). The Charity also raises funds through its Parish Promotion activities in both Ireland and the US, private donations and through other grants.

Expenditure in 2018 for charitable activities amounted to €532,323 compared to €442,665 in 2017. Costs of generating income in 2018 amounted to €36,985 (2017: €39,419). Overall costs amounted to €569,308 in 2018 (2017: €482,084).

Investment policy and performance

The objective of the Charity's investment policy is to maintain sufficient liquidity while ensuring maximum security, meeting ethical standards and achieving the highest possible returns. Interest earned is applied to the charitable causes of the Charity.

Financial review

The Charity's available reserves at the year end were €539,003 (2017: €608,152).

The Council Members recognise the need to hold reserves to ensure the financial stability of the Charity. In particular, the Council Members recognise that the Charity is currently substantially dependent on one source of income to fund its activities. That source is Misean Cara grants received.

In order to mitigate the risks associated with its income, it is the policy of the Charity to hold sufficient reserves to fund its activities for the year. The Council Members review this policy on an ongoing basis to ensure that it continues to be appropriate for the financial stability of the Charity.

The Council Members may also determine that a portion of reserves be utilised for particular or designated purposes or projects to advance the causes of the Charity. Such reserves, if any, are classified as designated reserves at the balance sheet date.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1). The Charity was founded in 1960. Governance and management structures are set out in the Constitution.

The management of the Charity is the responsibility of the Council Members who are elected and co opted under the terms of the Constitution.

The charity is governed by its Council Members, which makes decisions regarding strategy in relation to the Charity. The Council Members have appointed Shane Halpin as Chief Executive Officer and have delegated a range of day to day decision making powers to the Chief Executive Officer.

FUTURE DEVELOPMENTS

The Council Members are not expecting to make any significant changes in the nature of the business in the near future.

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

COUNCIL MEMBERS' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

PRINCIPAL RISKS AND UNCERTAINTIES

The Council Members have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Main risks facing the Charity

The Council Members considers long term funding and going concern as being key risks facing the Charity and has put in place strategic plans to manage these risks.

POST BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the year end, which in the opinion of the council, require disclosure in the financial statements.

POLITICAL CONTRIBUTIONS

There were no political contributions which require disclosure.

ACCOUNTING RECORDS

The measures taken by the Council Members to ensure compliance with the requirements of Section 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the finance function. The books of account of the company are maintained at 8 New Cabra Road, Phibsboro, Dublin 7.

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 Council Members and the group's auditor, each director have 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.

INDEPENDENT AUDITOR

In accordance with Section 383 (2) of the Companies Act 2014, the auditor, RBK Business Advisers, Chartered Accountants & Statutory Audit Firm, has indicated its willingness to continue in office.

This report, incorporating the Strategic report, was approved by the Council Members, in their capacity as company directors, and signed on their behalf by:



Denise Flack
Date



Brian Sheridan

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**COUNCIL MEMBERS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Council Members are responsible for preparing the Council Member' Report and the financial statements in accordance with Irish law and regulations.

Irish Company law requires the Council Members to prepare financial statements for each financial year. Under the law the Council Members have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

Under company law, the Council Members must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the Council Members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Council Members are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board:

Denise Flack

Brian Sheridan

Denise Flack

Brian Sheridan

Date:

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

OPINION

We have audited the financial statements of Viatores Christi Company Limited By Guarantee (the 'charitable company') for the year ended 31 December 2018 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the assets, liabilities and financial position of the charitable company as at 31 December 2018 and of its deficit the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described 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 as issued by the Irish Auditing and Accounting Supervisory Authority ("IAASA") Ethical Standard, 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 the ISAs require us to report to you where:

- the Council Members' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Council Members have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable 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.

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

OTHER INFORMATION

The Council Members (who are also the directors of the company for the purpose of company law) are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and 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. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY COMPANIES ACT 2014

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

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- 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;
- the information given in the Council Members' Report is consistent with the financial statements; and
- the Council Members' 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 charitable company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Council Members' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

RESPONSIBILITIES OF COUNCIL MEMBERS

As explained more fully in the Council Members' responsibilities statement, the Council Members (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Council Members 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 Council Members are responsible for assessing the charitable 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 Council Members either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

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 judgement and maintain professional skepticism 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 of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council Members.
- Conclude on the appropriateness of the Council Members' 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 charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my 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 my Auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- 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 we identify during our audit.

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF VIATORES CHRISTI COMPANY LIMITED
BY GUARANTEE

THE PURPOSE OF OUR AUDIT WORK AND TO WHOM WE OWE OUR RESPONSIBILITIES

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 charitable company's members those matters that we are required to state to them in the audit 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 or the company's members as a body for our audit work, for this report, or for the opinions we have formed.

Ronan Kilbane
for and on behalf of
RBK Business Advisers
Chartered Accountants & Statutory Audit Firm
Boole House
Beech Hill Office Campus
Clonskeagh
Dublin 4
Date:

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
INCOME FROM:					
Donations, grants and legacies	2	153,746	294,348	448,094	396,309
Charitable activities	3	52,065	-	52,065	54,749
TOTAL INCOME		205,811	294,348	500,159	451,058
EXPENDITURE ON:					
Raising funds	4	36,985	-	36,985	39,419
Charitable activities	5	244,121	288,202	532,323	442,665
TOTAL EXPENDITURE		281,106	288,202	569,308	482,084
NET (EXPENDITURE) / INCOME BEFORE INVESTMENT LOSSES					
		(75,295)	6,146	(69,149)	(31,026)
Impairment of investments		-	-	-	(15,130)
NET (EXPENDITURE) / INCOME BEFORE TRANSFERS					
		(75,295)	6,146	(69,149)	(46,156)
Transfers between Funds	13	16,890	(16,890)	-	-
NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES					
		(58,405)	(10,744)	(69,149)	(46,156)
Exceptional item: other income		-	-	-	470,000
NET MOVEMENT IN FUNDS		(58,405)	(10,744)	(69,149)	423,844
RECONCILIATION OF FUNDS:					
Total funds brought forward		569,405	38,747	608,152	184,308
TOTAL FUNDS CARRIED FORWARD		511,000	28,003	539,003	608,152

The notes on pages 13 to 30 form part of these financial statements.

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE
REGISTERED NUMBER: 68833

BALANCE SHEET
AS AT 31 DECEMBER 2018

	Note	€	2018 €	€	2017 €
FIXED ASSETS					
Tangible assets	9		452,990		462,821
Investments	10		51,000		51,000
			503,990		513,821
CURRENT ASSETS					
Debtors	11	4,819		6,159	
Cash at bank and in hand	16	367,700		404,023	
			372,519	410,182	
CREDITORS: amounts falling due within one year	12		(337,506)	(315,851)	
NET CURRENT ASSETS			35,013		94,331
NET ASSETS			539,003		608,152
CHARITY FUNDS					
Restricted funds	13		28,003		38,747
Unrestricted funds	13		511,000		569,405
TOTAL FUNDS			539,003		608,152

The financial statements were approved and authorised for issue by the Council Members and signed on their behalf by:

Denise Flack

Brian Sheridan

Denise Flack

Brian Sheridan

Date:

The notes on pages 13 to 30 form part of these financial statements.

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	2018 €	2017 €
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	15	<u>(36,323)</u>	<u>250,012</u>
Change in cash and cash equivalents in the year		(36,323)	250,012
Cash and cash equivalents brought forward	16	<u>404,023</u>	<u>154,011</u>
Cash and cash equivalents carried forward	16	<u>367,700</u>	<u>404,023</u>

The notes on pages 13 to 30 form part of these financial statements.

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. However, it is considered best practice. As noted below, the Council Members consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements. The financial statements have been prepared in Euro.

1.1 General Information

Viatores Christi is a Company Limited By Guarantee and not having a share capital and is a public benefit entity incorporated in the Republic of Ireland. The registered office is at 8 New Cabra Road, Phibsboro, Dublin 7 and the company registration number is 68833. The nature of the company's operations and its principal activities are set out in the Council Members' Report.

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

1.2 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis and under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015 and the Companies Act 2014.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES (continued)

1.3 Going Concern

The financial statements are prepared on the going concern basis which assumes the entity will continue in operational existence for the foreseeable future and for at least 12 months from the date of approval of the financial statements.

Viatores Christi recorded a deficit for the year ended 31 December 2018 of €69,149. For the year ended 31 December 2017 while the company had a surplus €423,844, it should be noted that a once off exceptional item of €470k contributed to this overall surplus. Net current assets as at 31 December 2018 were €35,013 compared to €94,331 at 31 December 2017. If the company continues to generate deficits the viability of the charity will be jeopardised and preparing the financial statements on the going concern basis will be called into question. In this regard, the Council Members have taken appropriate measures to address these deficits and have considered in detail the financial position and trading performance of the organisation.

The Council Members have prepared prudent and conservative budgets and forecasts for the two years ended 31 December 2019 and 2020 respectively which indicate surpluses in both years. The Board of Directors acknowledge that the future viability of the entity is underpinned by the successful achievement of the budgeted targets identified in the 2019 & 2020 forecasts and projections. Most recent available management accounts indicate that Viatores Christi has generated a deficit of €18,269 to date which is marginally ahead of budget as most income is received in the later half of the year.

As a result, the Council Members are satisfied that Viatores Christi has the necessary resources to continue trading for the foreseeable future and accordingly they believe that it is appropriate for the financial statements to be prepared on the going concern basis.

If Viatores Christi was unable to continue in operational existence, adjustments would have to be made to adjust balance sheet values of assets to their recoverable amounts, to provide for further liabilities that might arise and to reclassify fixed assets and long term liabilities as current assets and liabilities.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council Members in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Council Members for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The designations have an administrative purpose only and do not legally restrict the Council Members' discretion in applying the funds.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES (continued)

1.5 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from government and other grants, whether 'capital' or 'revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and included within income from charitable activities.

Donated services and facilities are included at the fair value to the charity where this can be quantified. Donations in kind are included at their estimated value to the foundation in both revenue and expenditure in the year of receipt. Donated facilities are included as both income and expenses at the value to the charity where this can be quantified and a third party is bearing the cost. Where it is not practicable to measure the value of the resource with sufficient reliability the income is included in the financial period when the resource is sold. An asset is recognised only when those services are used for the production of an asset and the services received will be capitalised as part of the cost of an asset. Where it cannot be quantified the value is recognised when sold. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES (continued)

1.6 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting voluntary income, investment management costs and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees, costs of legal advice for trustees and costs linked to the strategic management of the charity including the cost of trustee meetings.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation (and impairment losses if applicable). Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Depreciation is provided on property, plant and equipment, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The depreciation rates assigned to property, plant and equipment are as follows:

Freehold property	-	2%
Fixtures and fittings	-	12.5%
Office equipment	-	12.5%
Computer equipment	-	33.3%

The company's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the Statement of Financial Activities (SOFA).

1.8 Investments

Investments are a form of a financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES (continued)

1.9 Interest receivable

Interest received on the company's investments are recorded as income in the year in which they are earned under the effective interest rate method.

1.10 Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 5526.

1.11 Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the statement of financial activity.

1.12 Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.13 Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES (continued)

1.14 Employee Benefits

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Defined contribution pension plans

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

1.15 Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

1.16 Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost within expenditure on charitable activities.

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

1. ACCOUNTING POLICIES (continued)

1.17 Critical accounting estimates and areas of judgement

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

Preparing accounts on the going concern basis requires management to estimate future cash flows and evaluate the probabilities of certain future events which would affect the going concern ability of the entity. Going concern is discussed further in note 1.3.

2. INCOME FROM DONATIONS, GRANTS AND LEGACIES

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	<i>Total funds 2017 €</i>
Donations	10,838	14,365	25,203	18,575
Legacies	-	-	-	11,139
Parish promotions	46,829	-	46,829	37,132
Misean Cara funding (note 2.a)	57,872	278,483	336,355	281,402
Other grant funding	30,421	1,500	31,921	18,069
Other income	-	-	-	10,878
Missionary cooperation plan	7,786	-	7,786	19,114
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from charitable activities	153,746	294,348	448,094	396,309
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2017 (Restated)</i>	<i>186,709</i>	<i>209,600</i>	<i>396,309</i>	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

(2.a) Misesan Cara funding

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €
Strategic In-house Capacity Building Programme 2018	4,500	21,609	26,109
Psychosocial support to the Elderly in Fort Portal	6,970	13,030	20,000
Presentation sisters	-	1,650	1,650
Strengthening and capacity building of Diocese of Muhabura Health department monitoring and evaluation systems	8,683	9,276	17,959
Sustainable community based care for Orphans and Vulnerable Children (OVC) including children affected by HIV and AIDS	5,929	72,145	78,074
Strengthening and capacity building of Caritas Kampala Cooperatives in the Archdiocese of Kampala	550	26,350	26,900
Fetal Alcohol Spectrum Disorder (FSAD) Awareness and training project	2,000	6,875	8,875
Capacity building of Justice & Peace Commission in Hoima Diocese to facilitate advocacy and peace-building with vulnerable community members	8,055	7,623	15,678
Capacity development of Weaver Nest Early Childhood Development (ECD) Teacher Training Institute, Moyo, Northern Uganda 2018/2019	2,500	9,580	12,080
NPFS Developing Services for people with Disabilities Haiti 2018-2019	6,280	44,549	50,829
Strengthening and capacity building of physiotherapy department at Village of Joy Centre for disabled children	-	19,219	19,219
Structured planning to optimise the effectiveness of St Francis Family Helper programme (SFFHP) Uganda	2,500	11,250	13,750
Establish a Franciscan Missionaries of St Joseph FMSJ East Africa Development Programme office	4,400	15,600	20,000
Assessment and development of special needs programme, and capacity building of teachers and trainers in Enkuthazweni Centre for people with special needs in Nmato Township, Port Alfred, SA	-	2,800	2,800
Social protection for disadvantaged children and youths in Masaka District, Uganda (FOHO)	1,100	8,997	10,097
Strengthening opportunities for employment at Padri Vjeko Vocational Training Centre in Kivumu, Rwanda	4,405	6,830	11,235
Provide early childhood education in San Pedro de Macoris, Dominican Republic	-	1,100	1,100
Total	57,872	278,483	336,355

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

(2.b) Misesan Cara Deferred Income

	2018 €
Deferred income at 1 January 2018	190,809
Income received during the period	362,036
Amounts released to the SOFA	(336,355)
Total 31 December 2018	-
Total	216,490

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	<i>Total funds 2017</i> €
Training fees	11,259	-	11,259	15,455
Miscellaneous	40,806	-	40,806	39,294
	52,065	-	52,065	<i>54,749</i>
	52,065	-	52,065	<i>54,749</i>
<i>Total 2017</i>	<i>54,749</i>	-	<i>54,749</i>	

4. COSTS OF RAISING FUNDS

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	<i>Total funds 2017</i> €
Fundraising costs	12,983	-	12,983	15,598
Training costs	5,856	-	5,856	6,367
Wages & salaries	18,146	-	18,146	17,454
	36,985	-	36,985	<i>39,419</i>
	36,985	-	36,985	<i>39,419</i>
<i>Total 2017</i>	<i>39,419</i>	-	<i>39,419</i>	

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

5. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
Programme costs (note 5.a)	134,001	288,202	422,203	358,938
Support costs (note 5.b)	110,120	-	110,120	83,727
	<u>244,121</u>	<u>288,202</u>	<u>532,323</u>	<u>442,665</u>
<i>Total 2017 (Restated)</i>	<u>198,879</u>	<u>243,786</u>	<u>442,665</u>	

(5.a) Programme costs

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
Misean Cara funding expenditure (note 5c)	-	266,745	266,745	215,166
Archdiocese of Dublin	-	14,365	14,365	-
Wages and salaries*	133,247	7,092	140,339	129,422
Other programme costs	675	-	675	13,932
Volunteer recruitment	79	-	79	418
Total	<u>134,001</u>	<u>288,202</u>	<u>422,203</u>	<u>358,938</u>

*Restricted Wages and salaries figure of €7,092 relates to Misean Cara

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

(5.b) Support costs

	2018	2017
	€	€
Wages and salaries	51,739	41,490
Light & heat	5,901	5,184
Postage and stationery	1,956	1,668
Audit fees	4,305	4,305
Legal and professional fees	5,740	4,880
Insurance	4,053	-
Telephone	2,227	2,349
Membership and subscriptions	770	889
Bank charges	609	835
Repairs and maintenance	4,161	3,115
Miscellaneous	3,424	5,710
Waste disposal	770	412
Travel expenses	3,845	260
Depreciation	9,831	9,831
Other governance costs	5,780	2,799
Uganda office and support	5,009	-
	<hr/>	<hr/>
Total support costs	110,120	83,727
	<hr/> <hr/>	<hr/> <hr/>

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

(5.c) Misesan Cara Expenditure

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €
NPFS Developing Services for people with Disabilities Haiti 2018-2019	-	44,049	44,049
Strengthening and capacity building of Diocese of Muhabura Health department monitoring and evaluation systems	-	8,776	8,776
Psychosocial support to the Elderly in Fort Portal	-	12,030	12,030
Social protection for disadvantaged children and youths in Masaka District, Uganda (FOHO)	-	8,997	8,997
Foetal Alcohol Spectrum Disorder (FSAD) Awareness and training project	-	6,375	6,375
Capacity building of Justice & Peace Commission in Hoima Diocese to facilitate advocacy and peace-building with vulnerable community members	-	7,123	7,123
Capacity development of Weaver Nest Early Childhood Development (ECD) Teacher Training Institute, Moyo, Northern Uganda 2018/2019	-	9,080	9,080
Structured planning to optimise the effectiveness of St Francis Family Helper programme (SFFHP) Uganda	-	11,250	11,250
Assessment and development of special needs programme, and capacity building of teachers and trainers in Enkuthazweni Centre for people with special needs in Namato Township, Port Alfred, SA	-	2,800	2,800
Sustainable community based care for Orphans and Vulnerable Children (OVC) including children affected by HIV and AIDS	-	71,645	71,645
Establish a Franciscan Missionaries of St Joseph FMSJ East Africa Development Programme office	-	15,600	15,600
Strengthening and capacity building of Caritas Kampala Cooperatives in the Archdiocese of Kampala	-	26,350	26,350
Strengthening and capacity building of physiotherapy department at Village of Joy Centre for disabled children	-	19,219	19,219
Strengthening opportunities for employment at Padri Vjeko Vocational Training Centre in Kivumu, Rwanda	-	7,280	7,280
Strategic In-house Capacity Building Programme 2018	-	20,504	20,504
Presentation sisters	-	1,650	1,650
Provide early childhood education in San Pedro de Macoris, Dominican Republic	-	1,100	1,100
Total	-	273,828	273,828

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

6. NET (EXPENDITURE)/INCOME

This is stated after charging:

	2018	<i>2017</i>
	€	€
Depreciation of tangible fixed assets: - owned by the charity	9,831	<i>9,831</i>
Auditor's remuneration	4,305	<i>4,305</i>
	<u>14,136</u>	<u><i>14,136</i></u>

During the year, no Council Members received any remuneration (2017 - €NIL).

7. STAFF COSTS

Staff costs were as follows:

	2018	<i>2017</i>
	€	€
Wages and salaries	184,233	<i>176,267</i>
Employer's PRSI	19,119	<i>18,006</i>
Pension costs	7,547	<i>4,868</i>
	<u>210,899</u>	<u><i>199,141</i></u>

The average number of persons employed by the company during the year was as follows:

	2018	<i>2017</i>
	No.	No.
Administration	6	<i>6</i>

No employee received remuneration amounting to more than €60,000 in either year.

8. TAXATION

The Charity is exempt from taxation under Sections 207 and 208 of the Taxes Consolidation Act 1997.

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

9. TANGIBLE FIXED ASSETS

	Freehold property €	Fixtures and fittings €	Office equipment €	Computer equipment €	Total €
Cost					
At 1 January 2018 and 31 December 2018	470,000	22,668	47,842	3,000	543,510
Depreciation					
At 1 January 2018	9,400	22,358	45,931	3,000	80,689
Charge for the year	9,400	52	379	-	9,831
At 31 December 2018	18,800	22,410	46,310	3,000	90,520
Net book value					
At 31 December 2018	451,200	258	1,532	-	452,990
<i>At 31 December 2017</i>	<i>460,600</i>	<i>310</i>	<i>1,911</i>	<i>-</i>	<i>462,821</i>

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

10. FIXED ASSET INVESTMENTS

	Unlisted investments €
Cost or valuation	
At 1 January 2018 and 31 December 2018	<u><u>51,000</u></u>

11. DEBTORS

	2018 €	2017 €
Other debtors	4,013	5,000
Prepayments and accrued income	806	1,159
	4,819	6,159
	4,819	6,159

12. CREDITORS: Amounts falling due within one year

	2018 €	2017 €
PAYE/PRSI/USC	10,747	11,830
Accruals	16,019	28,397
Other creditors	4,000	4,000
Deferred income	306,740	271,624
	337,506	315,851
	337,506	315,851

Deferred Income

	2018 €
Deferred income at 1 January 2018	271,624
Income received during the period	391,826
Amounts released to the SOFA	(356,710)
	306,740
Total at 31 December 2018	306,740

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

13. STATEMENT OF FUNDS STATEMENT

OF FUNDS - CURRENT YEAR

	Balance at 1 January 2018 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2018 €
Designated funds					
Designated Emergency and Contingency fund*	-	-	-	16,890	16,890
General funds					
General Funds	569,405	205,811	(281,106)	-	494,110
Total Unrestricted funds	569,405	205,811	(281,106)	16,890	511,000
Restricted funds					
Restricted Funds	38,747	294,348	(288,202)	(16,890)	28,003
Total of funds	608,152	500,159	(569,308)	-	539,003

*During the year an amount of €16,890 was transferred from restricted reserves to unrestricted designated reserves. This amount represented an historical accumulation of emergency fund monies. Upon review, the Council Members felt it was more appropriate to classify these reserves as designated as in reality they do not have any legal or contractual restriction attaching to them and as such it is more appropriate to classify them as designated unrestricted reserves.

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2017 €	Income €	Expenditure €	Transfers in/out €	Gains/ (Losses) €	Balance at 31 December 2017 €
Unrestricted funds						
General Funds	130,174	228,418	(244,057)	-	454,870	569,405
Restricted funds						
Restricted Funds	54,134	222,640	(238,027)	-	-	38,747
Total of funds	184,308	451,058	(482,084)	-	454,870	608,152

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €
Tangible fixed assets	452,990	-	452,990
Fixed asset investments	51,000	-	51,000
Current assets	148,333	224,186	372,519
Creditors due within one year	(141,323)	(196,183)	(337,506)
	<u>511,000</u>	<u>28,003</u>	<u>539,003</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2017 €</i>	<i>Restricted funds 2017 €</i>	<i>Total funds 2017 €</i>
Tangible fixed assets	462,821	-	462,821
Fixed asset investments	51,000	-	51,000
Current assets	95,308	314,874	410,182
Creditors due within one year	(39,724)	(276,127)	(315,851)
	<u>569,405</u>	<u>38,747</u>	<u>608,152</u>

15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2018 €	2017 €
Net (expenditure) for the year before other recognised gains and losses (as per Statement of Financial Activities)	(69,149)	(46,156)
Adjustment for:		
Depreciation charges	9,831	9,831
Loss on disposal of investments	-	15,130
Decrease in debtors	1,339	58,337
Increase in creditors	21,656	212,870
Net cash (used in)/provided by operating activities	<u>(36,323)</u>	<u>250,012</u>

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2018	2017
	€	€
Cash at bank and in hand	367,700	404,023
Total	<u>367,700</u>	<u>404,023</u>

17. CONTINGENT LIABILITIES

There were no contingent liabilities at the year ended 31 December 2018 (2017: €nil).

18. CAPITAL COMMITMENTS

There were no capital commitments at the year ended 31 December 2018 (2017: €nil).

19. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme for its staff. The assets of the scheme are held separately from those of the Charity in independently administered pension funds. Pension costs for the year ended 31 December 2018 amounted to €7,547 (2017: €4,868).

20. RELATED PARTY TRANSACTIONS

No related party transactions took place during the year ended 31 December 2018.

21. POST BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the year end which, in the opinion of the Council Members, require disclosure in the financial statements.

22. CONTROLLING PARTY

There is no ultimate controlling party. The Council Members control the day to day running of the Charity on behalf of its members.

23. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the council on