



annual report

2017-2018

www.digicelfoundation.org

Digicel Foundation

table of contents

the best way to
find yourself is to lose
yourself in the
service of others

- mahatma gandhi

messages

04

- 4. patron's message
- 5. chairperson's message
- 6. ceo's message

meet us

07

- 7. meet the board
- 7. meet the team

our work

08

- 8. overview
- 9. project mapping

special needs

10

- 10. let's get SOFit
- 12. centres of excellence
- 14. are you prepared?
- 16. therapy-based education programme
- 18. funatics
- 20. SOTT national games

media wall

22

- 22. highlights of this year's events and projects

community development

24

- 24. the new digital citizens
- 26. another EPIC success
- 30. conscious discipline with zippy's friends
- 32. engaging communities – every bit counts

volunteerism and you

34

- 34. team digicel gives back
- 34. the gift of giving

audited financials

36

- 36. 2017-2018 audited financial statements



patron's message

denis o'brien

The Digicel Foundation is the work I'm most proud of at Digicel. Each year, as the reach of the Foundation grows, it further reinforces to me that this is a worthwhile pursuit. After six years, seeing all our staff in Trinidad and Tobago committed to making a positive and lasting impact and working towards building an environment of inclusivity, gives me immense joy.

The Digicel Trinidad and Tobago Foundation has impacted 88,912 persons through two primary areas of focus; special needs and community development. Our volunteer database has more than 400 registered staff members who donate their time and talents to promoting special needs initiatives and community development across the country. It's a great thing to see the diversity at Digicel, not just in terms of the people we hire, but also the skills that they bring to the table. Each year, we select volunteer champions and reward them with money to support a charity of their choice; this year we chose to increase their impact by inviting our two champions to sit on the Board of Directors for 12 months, offering their enthusiasm and guidance.

We have been able to promote sports and wellness with our SOFit Health and Wellness programme in five schools, providing aerobics for low-functioning students as well as health testing and wellness information sessions. Next year, will see some of the finest athletes from Trinidad and Tobago competing in the Special Olympics of Trinidad and Tobago National Games and then going to Abu Dhabi to compete in the Special Olympics World Games.

We are so proud to be part of this journey with the national organisation and we are looking forward to cheering for them on the world stage.

Anyone who knows Trinidad and Tobago knows carnival is in its blood, and in March, the Foundation continued to make carnival inclusive for all by hosting their Carnival Kiddie Pump, a fun day and concert for children of all abilities. This year saw Digicel Ambassador and King of Soca, Machel Montano, take to the stage where he had the children singing, dancing and pumping along to his hit tunes.

Other special needs projects included Preparing You!, a disaster preparedness and emergency management programme and the upgrading of Servol Special Needs School aesthetic as one of our Centres of Excellence. Community development saw us supporting local entrepreneurs like Honey Seco, a community bee apiary, and community projects encouraging Trinbagonians in areas of technology, business strategy and social development initiatives.

For the work that the Foundation has done and continues to do, I offer our Chairperson, Desha Clifford, and every single member of the Foundation team my gratitude. Our Foundation is our heartbeat and the people we serve inspire us each and every day to do our best so that we can continue to work towards a world in which no one gets left behind.

Founder and Patron



chairperson's message

desha clifford

After serving on the Board of Directors for the past year, I'm delighted to have the honour and privilege of carrying the mantle of Chairperson of the Digicel Trinidad & Tobago Foundation. I am truly proud to lead such a dedicated and motivated Board of Directors, focused on impactful, positive change.

What an amazing year it's been. I am pleased to say that over the past six years, with an investment of US\$3 million, the Digicel Foundation has successfully executed 318 projects, thereby impacting the lives of 88,912 persons across Trinidad and Tobago.

As we continue in our quest to create a world where no one gets left behind, our initiatives have been tailored to identify and address the myriad needs of varying segments of society, with a focus on community development and initiatives for persons with special needs.

In terms of community development, our small grants programme 'Extraordinary Projects Impacting Communities' (EPIC) continues to be a resounding success by bridging the gaps between existing infrastructure and developmental needs, as well as supporting initiatives such as the development of literacy and homework centres, computer labs, sustainable food production, and safe recreational and fitness spaces.

We have also continued to advocate for the rights of persons with special needs through various programmes as well as partnerships with organisations such as the Special Olympics Trinidad

and Tobago (SOTT), the A&C Foundation, and the United Nations Development Programme (UNDP) through its Global Environment Facility (GEF) Small Grants Programme (SGP). Initiatives formed through these partnerships work to ensure that persons with special needs are able to participate, on an equal basis, with others in cultural life, recreation, leisure and sport.

As we navigate through these turbulent times as a society, the importance of the work of the Digicel Foundation cannot be overstated, and we are both humbled and inspired by the courage and resilience of the people we serve.

Although this has been a successful year for us, we have faced our fair share of challenges. Our mettle as a team has been tested, and we have emerged intact and ready for the road ahead.

To this end, I would like to thank my fellow Directors for their outstanding service, as well as our tenacious and spirited CEO, Penny Gomez and her dedicated team, who not only dream of a better Trinidad and Tobago, but work for it every day with passion and professionalism.

As you will see from the pages of this Annual Report, each year the Digicel Foundation gets closer and closer to our overall goal of creating a world where no one is left behind. It is my pleasure to share this year's achievements with you. I look forward with enthusiasm to the progress that next year will bring.



ceo's message

penny gomez

As we move into fiscal 2019 with new and renewed partnerships, I want to take a minute to celebrate yet another year of success and growth. I can assuredly say that this year has been a milestone one, that brought with it new experiences and opportunities for learning.

We advanced our portfolio of projects aimed at improving the lives of persons with special needs. This investment was made with the objective of promoting the inclusion and addressing the needs of this marginalised group. The portfolio of special needs projects expanded to include the SOFit Programme, which provided school-based health and wellness initiatives to five institutions that cater to persons with special needs.

We witnessed the complete rebuilding of the Rio Claro Learning and Development Centre for Special Children under the 'Centres of Excellence' initiative, which is designed to address the physical infrastructure of institutions that provide services to persons with special needs.

Under our 'Preparing You!' programme, emergency evacuation training, safety equipment and instructional guides on disaster preparedness were provided to eight schools that cater to persons with special needs.

Additional initiatives, such as Kiddie Pump and the SOTT National Games, continued to promote the inclusion of persons with special needs throughout the year.

We also launched our Digital Citizenship Programme, in commemoration of 'Safer Internet Day'. Globalisation has transformed our international environment into an interconnected space powered by technology, with social platforms as one of its main drivers. It is often taken for granted that in this new technological era there exists a code of conduct that all citizens should adhere to. Our Digital Citizenship Programme educates and prepares students on safe and proper internet usage, coupled with the development of their technical skills.

Community empowerment is at the heart of the Foundation's work and I can't think of a better way to showcase this than through our Extraordinary Projects Impacting Communities (EPIC) Programme. In 2017, the Foundation partnered with 21 new community-based organisations and distributed US\$100,102 in grant funding to support community development and capacity building throughout Trinidad and Tobago.

Thank you to all our partners and volunteers who have worked with us to make an indelible contribution to the lives of so many across the two islands. The Foundation now has a deepened understanding of the needs of communities, persons with special needs and partner groups, and is positioned and ready to embark on another year of projects that promote the development, inclusion, and success of all members of our society.

meet the board



Desha Clifford
Chairperson



Sacha Thompson
Secretary



Jabbor Kayumov
Director



Stanley Soman
Director



Deborah Ramdhanie
Director



Hazel Douglas
Director



Guy Small
Director



Vindra Dhanraj
Director



Rhea Hosein
Director

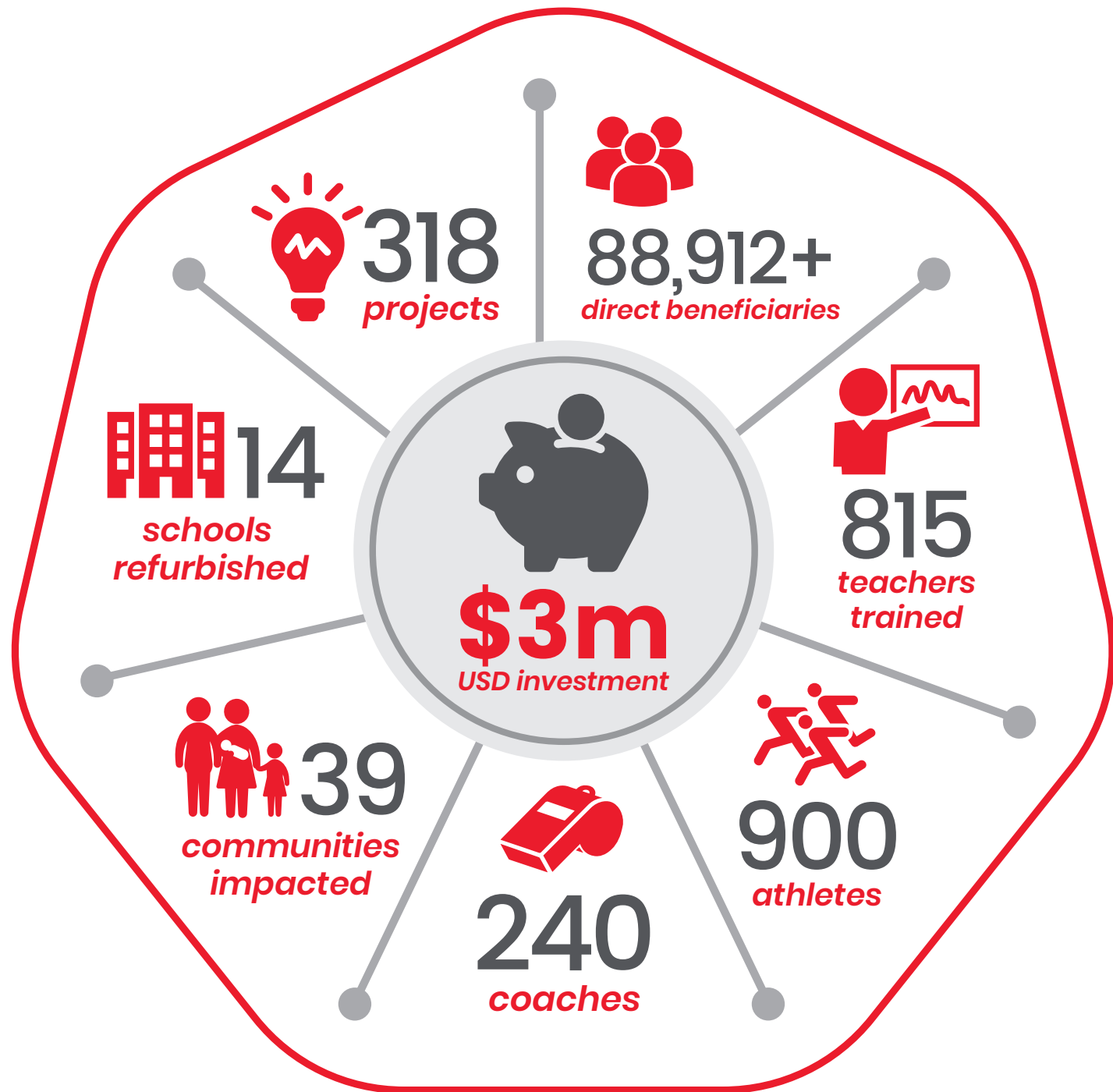


Maurice George
Director

meet the team



our work overview

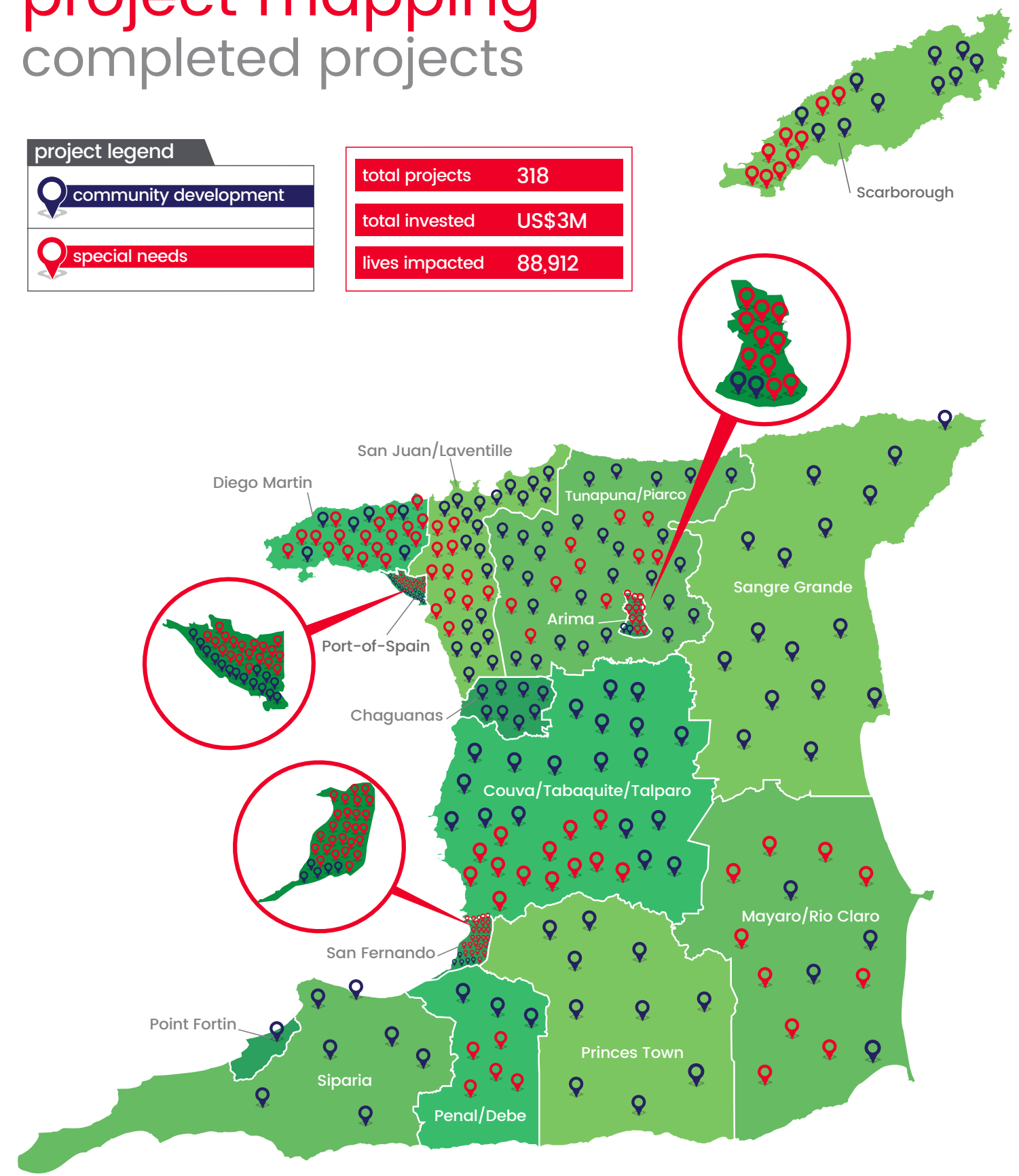


project mapping completed projects

project legend

	community development
	special needs

total projects	318
total invested	US\$3M
lives impacted	88,912



special
needs

let's get SOFit



Special Olympics Fitness (SOFit) Programme kicked off in November 2017 with five institutions that cater to persons with special needs participating in the school-based health and wellness initiative. One hundred students from Goodwill Industries, Lady Hochoy Cocorite, Lady Hochoy Penal, Happy Haven and Tobago School for the Deaf, participated in weekly aerobic sessions. SOFit also included diabetes and cholesterol testing for participants, along with tips and assistance with dietary and other lifestyle adjustments.

The Special Olympics Trinidad and Tobago (SOTT) aimed to use the programme to engage low-functioning persons who may not be able to participate in SOTT's weekly training programmes, National Games or World Games. The programme speaks to the heart of Digicel Foundation's mandate of creating a world where no one is left behind.

The Foundation has invested US\$10,000 in the one-year partnership, with hopes of including five more schools in the programme's second year, and building sustainability by engaging public sector health partners to come on board.





special
needs

centres of excellence



As the Foundation continued to contribute towards advancing the lives of persons with special needs, it became evident that, along with programmatic involvement, an investment in infrastructure was necessary. While the teachers and special education professionals continued to familiarise themselves with programmes to address the behavioural and occupational needs of their students, the school environment, was not always conducive to progressive learning for many students with special needs.

The Centres of Excellence programme is designed to address the physical infrastructure of institutions catering to persons with special needs. The programme provides minor to major upgrades to the schools' facilities. In September 2017, the Rio Claro Learning and Development Centre for Special Children was completely rebuilt. The US\$266,598 building now boasts ergonomic classroom spaces, inclusive of a therapy room and is complete with safety and fire safety equipment. The Minister of Agriculture, the Honourable Clarence Rambharat, along with Digicel Foundation CEO, Penny Gomez, were present to unveil the commemorative plaque to mark the school's opening.



special
needs

are you prepared?



After two years of partnership with the United Nations Development Programme (UNDP) through its Global Environment Facility (GEF) Small Grants Programme (SGP), over 300 students, 80 teachers and eight schools have benefited from the disaster preparedness and emergency evacuation programme; Preparing You!

The US\$150,000 intervention comprised: emergency evacuation training for teachers and students from eight schools catering to persons with special needs, the installation of safety equipment, and the development of instructional videos that guide on how best to prepare in the event of an emergency.

Due to the success of the two-year intervention, the Digicel Foundation was invited to present on the findings of the project at the Comprehensive Disaster Management Conference (CDM) in The Bahamas in December 2017, which was well received, especially for the focus placed on such a vulnerable population group.





special
needs

therapy-based education programme



To commemorate the close of the three-year Therapy-Based Education programme, the Foundation hosted a two-day workshop in collaboration with the A&C Foundation. One hundred caregivers and educators from over 15 institutions that cater for persons with special needs participated in the two-day workshop. The workshop included panel discussions with public sector partners on how to access and manoeuvre public sector welfare products and services.



The partnership with the Irish A&C Foundation has been a four-year investment of US\$281,000.

special
needs

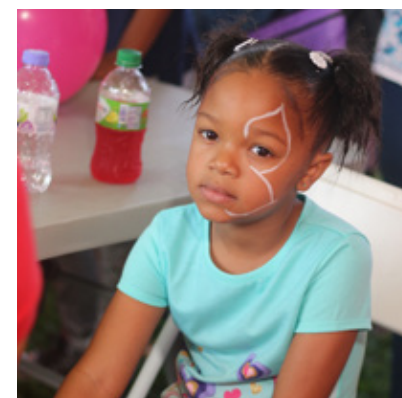
'funatics'

The United Nations Convention on the Rights of Persons with Disabilities Article 30 identifies that persons with disabilities have a fundamental right to take part, on an equal basis, with others in cultural life, recreation, leisure and sport.

Over the past six years, the Foundation has continued to play an active role in observing this right under its umbrella objective of 'promoting the inclusion of persons with special needs' in culturally significant activities.

Annual events such as Kiddie Pump, which is held each year during the Carnival season, is an event that boosts integration through fun and camaraderie among children with special needs and those without, during the biggest local cultural event.

In addition, each year, hundreds of children are treated to games, snacks and live entertainment at the Play and Fitness Zone. In August 2017, the Digicel Foundation teamed up with the TRIBE Mas band, to host a fun-filled day of novelty games, delicious food and live entertainment at Kids Fest.





special
needs

SOTT national games



Special Olympics Trinidad and Tobago (SOTT) has remained committed to advocating for professional sport and development of athletes with special needs. Throughout the year, the athletes were trained in varying sporting disciplines which culminated with the Special Olympics National Games. At each annual National Games event, athletes are shortlisted and delegates for the bi-annual World Games are selected.

For the past 12 years, the Digicel Foundation has partnered with the SOTT to provide funding for these athletic programmes, and for the past three years has also supported the SOTT's Community Training Programme. The Community Training Programme has two major components; Community Coaching which involves coaches going to individual schools and/or facilities to conduct weekly training sessions; and the Norma James Community Caravan which helps promote SOTT through the hosting of sporting activities such as a week-long Sports Camp, the Tobago Games and the Seaside Games.



Caura Village gets water tank fa



Athletes shine at Special Olympics National Game



Preparing you in Tobago



New computer lab to connect Kind Kids



Digicel donates to special needs fitness



Early Christmas for senior citizens



Preparing you in Tobago



North Eastern Settlement continues to develop



Early Christmas for senior citizens



Early Christmas for senior citizens



Preparing you in Tobago



North Eastern Settlement continues to develop



Early Christmas for senior citizens



Early Christmas for senior citizens



Preparing you in Tobago



North Eastern Settlement continues to develop



Early Christmas for senior citizens



Early Christmas for senior citizens



Preparing you in Tobago



North Eastern Settlement continues to develop



Digicel rises to assist Sweet deal with Brasso Seco farmers



Early Christmas for senior citizens



Preparing you in Tobago



North Eastern Settlement continues to develop



Digicel rises to assist Sweet deal with Brasso Seco farmers



Early Christmas for senior citizens



Preparing you in Tobago



North Eastern Settlement continues to develop

Vance River youth get a boost for sustainability

Habitat for Humanity in T&T is a non-profit social organisation known for building or repairing homes for families in need since 1997. In addition to its active community development programme focuses on building capacity for communities, which the know-how and skills...

Daniels expressed their pride in the participants, and noted that at first they were not keen; however, they soon warmed to the initiative and became engrossed in building their own cupboards. Upon completion of the woodwork programme, the attendees proudly displayed their finished products with an option to sell their handy work. Other community partners...



Early Christmas for senior citizens

Digicel rises to assist Sweet deal with Brasso Seco farmers

AFTER several failed attempts to collaborate with government and corporate TT to produce honey within Brasso Seco area, Brasso Seco Farmers Association have done so with Digicel Foundation last week launch first harvest of...



Early Christmas for senior citizens

Happy Haven celebrates Christmas

Students of the Happy Haven School in Tobago had their share of Christmas cheer courtesy staff from Digicel. Members of the Digicel Tobago office hosted a Christmas party for the children complete with gifts and party bags. The event began with a prayer session and was followed by a luncheon for both the students and teachers of the school.



Early Christmas for senior citizens

Inclusion and togetherness at Kiddie Pump

OVER 1,000 patrons flocked to the Nelson Mandela Park, Port of Spain, on February 11 for the Digicel Foundation Kiddie Pump. Included in the large crowd were over 200 people from the Lady Hoochoy Schools, Goodwill Industries, NCPD, Tobago School for the Deaf, Aspire Learning Centre and several other special needs organisations who enjoyed all of the games, giveaways, live performances and treats at the inclusive affair.



Early Christmas for senior citizens

Sweet harvest as Honey Seco launches

Members of the Brasso Seco/Morne La Croix Farmers' Association are reaping the sweet rewards of their efforts with a first harvest of 25 gallons of honey. Last July, the community group received funding of \$65,000 from the Digicel Foundation, which helped them establish a community bee apiary with the help of experts. By May 1, Honey Seco launched their own...



Early Christmas for senior citizens

ALTA to produce interactive animated video

THROUGH the use of traditional and new media, ALTA continues to develop innovative strategies to build awareness on adult literacy. They partnered with the Digicel Foundation to access grant funding to develop a short film that will help to remove the stigma that is associated with non-readers. Through the production of an interactive animated video, the new ALTA venture will focus on how literacy can improve the lives of students. In order to offset costs, the Association applied to the Digicel...

TT squad leave for Special Olympics

ANGELO MARCELLE compete at the Special Olympics World Winter Games in Austria. The Games, which is scheduled to start... TRINIDAD AND TOBAGO'S Special Olympics (SOTT) liked to also carry Unified Floor Hockey team but we could only take one team this year because funding was...



Early Christmas for senior citizens



Early Christmas for senior citizens

highlights of this year's events & projects
media wall

community
development

the new digital citizens



In February 2018, in commemoration of 'Safer Internet Day', the Digicel Foundation partnered with the NGO, Restore a Sense of I Can (RSC), to launch its Digital Citizenship Programme in four secondary schools; Chaguanas North Secondary and Coryal Secondary in Trinidad, and Mason Hall Secondary and Roxborough Secondary in Tobago.

The Digital Citizenship Programme was designed to educate students on cyber-bullying, cyber-security and safer internet use, while also involving students in the hands-on practical approach of developing Tech Clubs in their respective schools. The students utilised the Tech Clubs to realise the objectives of the programme: old computers were repaired and refurbished, some were used to supplement the school's IT infrastructure and others were donated to community groups or other schools.

With an investment of US\$17,000, the one year partnership was a tremendous success with 600 students participating in the clubs and one school fostering a relationship with the National Centre for Persons with Disabilities (NCPD) as its partner school.





community
development

another EPIC success



Community empowerment is at the centre of what we do at the Digicel Foundation. In 2017, the Foundation partnered with 21 new community-based organisations (CBOs) and distributed US\$100,102 in grant funding under its Extraordinary Projects Impacting Communities (EPIC) initiative to support community development throughout Trinidad and Tobago.

EPIC is a US \$5,000 small grants programme that has been instrumental in assisting community groups implement their key projects. Project funding was allocated towards the establishment of an edible garden and lookout in Las Cuevas, carpentry and skills building in La Brea, a learning resource centre in Palo Seco, play parks in Embaccadere and the refurbishment of a nursery in Canaan Tobago.



Through EPIC, the Foundation continues to find innovative ways to meet community needs and encourage public sector partnerships with Members of Parliament and Regional Corporations. Each April, the Foundation issues a 'Call for Application' for new groups to apply for an EPIC grant.



table 1: 2017 EPIC partners

No.	Project Partner	Project Type / Name	Community
music and arts			
1	Silver Harps Steel Orchestra	Development of Pan Yard	Point Fortin
2	Antillean All Stars Steel Orchestra	Antillean All Stars Restoration	San Fernando
afterschool / literacy programmes			
3	Sea Lots Open Bible	Refurbishment of Homework Centre	Sea Lots PoS
4	Esperanza Presbyterian Primary School PTA	Computer Room	Dow Village California
5	Tunapuna Boys RC School	Refurbishment of Computer Lab	Tunapuna
6	KIND - Kids In Need of Direction	Computer Lab	Laventille
7	The Sapphire Miriam Foundation	Learning Resource Centre	Penal
8	El Luengo Community Council	Computer Lab	Lluengo Village, Maracas St Joseph
9	Hearts and Minds Foundation	Homework and Learning Support Centre	Beetham Gardens
sport / health and wellness initiatives			
10	Limitless Fitness	Gym Equipment and Ramps for Persons with Special Needs	Long Circular

table 1: 2017 EPIC partners

No.	Project Partner	Project Type / Name	Community
environment and outdoor spaces			
11	NCPD	Outdoor Recreational Space For Persons With Disabilities and the Elderly	New Street San Fernando
12	The North Coast Sports Club	Edible Park and Lookout	Praia Main Road
13	Living Waters Community	Aquaponics	Mt. St. Benedict
14	Youth Training Center	Aquaponics	Orange Grove
refurbishment and enhancement projects			
15	Shiva Gana Organization	Rehabilitation of Recreational Ground	Longdenville, Chaguanas
16	Tunapuna/Piarco Regional Corporation	Beautification of Pavillion	Tunapuna
17	Canaan Nursery School	Refurbishment	Canaan Tobago
18	Longdenville North East Community Council	Roof Repairs	Longdenville Chaguanas
19	Servol Special School	Repainting	Port of Spain
20	Goodwill Industries	Screen Printing	Port of Spain
special projects / workshops			
21	Habitat for Humanity T&T	Carpentry Workshop	Vance River, La Brea

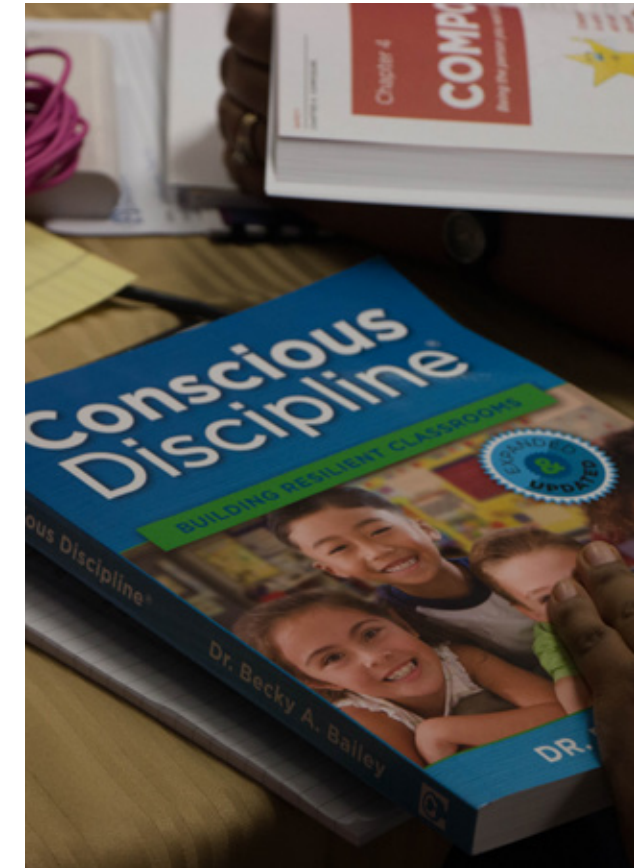
community
development

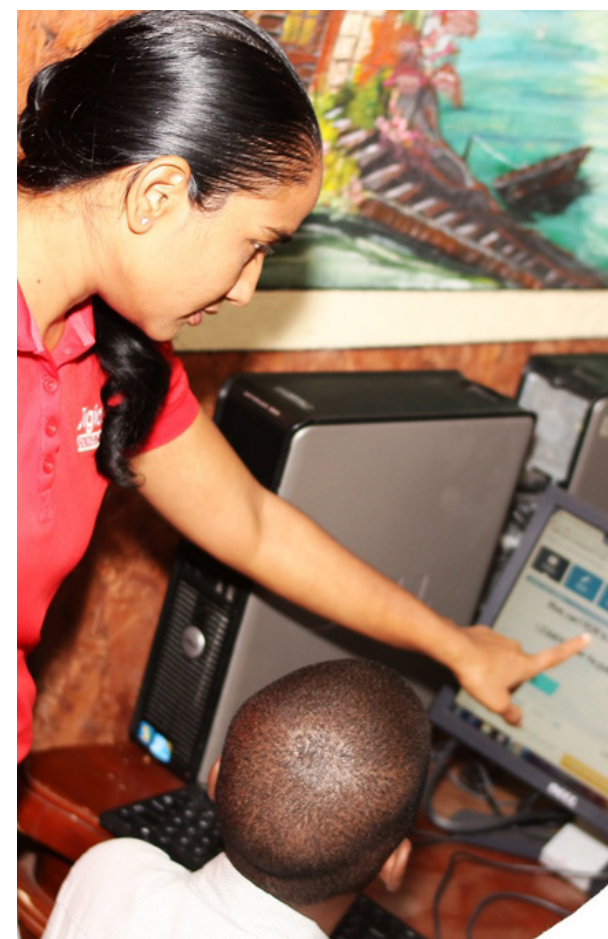
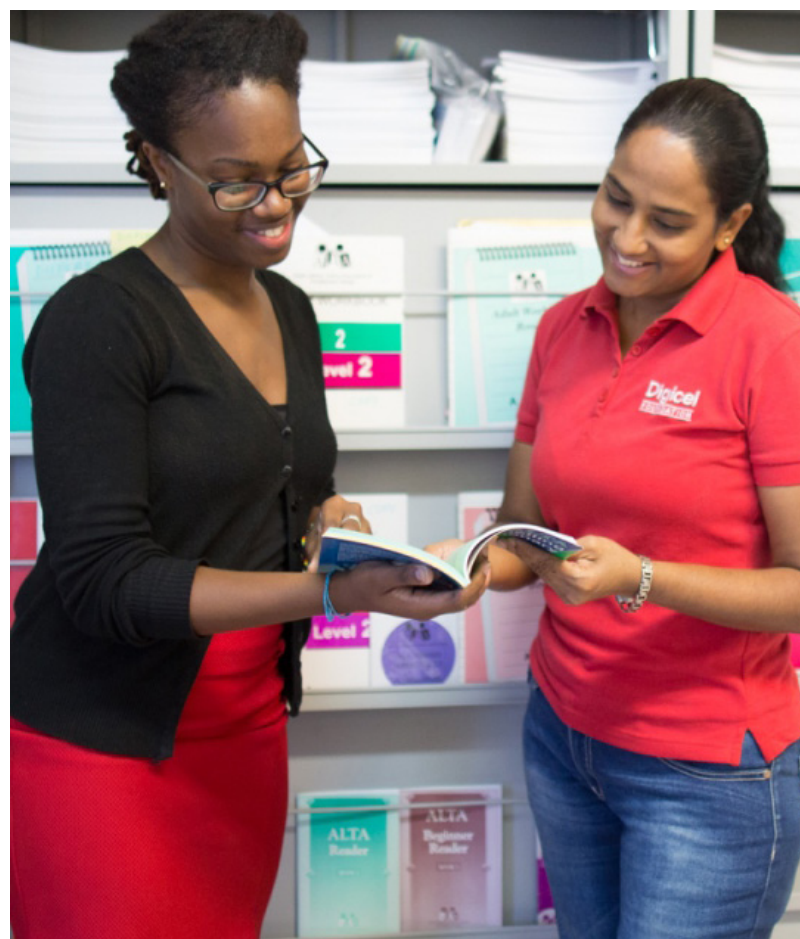
conscious discipline with zippy's friends

For five years, Zippy and his friends have helped young children from five to eight years old resolve conflict and learn communication skills. The programme was implemented in 96 primary schools throughout Trinidad and Tobago, by The School Leadership Centre of Trinidad and Tobago. To close off the partnership, the Digicel Foundation collaborated with the local NGO and the Franciscan Institute of the Sisters of the Sorrowful Mothers, to introduce the concept of Conscious Discipline over a two-day workshop.

Eighty teachers from over 40 Primary schools participated in the workshop led by author and founder of Conscious Discipline, Dr. Becky Bailey. Conscious Discipline is a comprehensive trauma-informed programme that integrates classroom management with emotional and social learning. The workshop was designed to empower teachers to take a more deliberate approach to developing their 'conscious selves' in an attempt to guide their students easily, and build a stronger academic presence.

The Digicel Foundation invested US\$15,000 in the two-day intervention, bringing the total partnership investment with the School Leadership Centre to US\$252,864 over the last five years.





community
development

engaging communities – every bit counts

The scarcity of funding continues to plague groups that want to engage and mobilise meaningful activities within their communities. In 2017, the Digicel Foundation was able to fund 12 initiatives under its Community Engagement programme. The US\$1,500 grant to each project team, funded a series of small initiatives, proving that a little can go a long way.



team digicel gives back

In November 2017, several families were affected by torrential rainfall in Central and South Trinidad. While many homes were damaged beyond repair, corporate Trinidad and Tobago answered the call for assistance through donations of mattresses, water, non-perishable food items and water.

The Foundation teamed up with the Couva/Tabaquite/Talparo Regional Corporation, the Penal/Debe Regional Corporation, the Princes Town Regional Corporation and the San Juan/Laventille Regional Corporation, to provide relief to some of the affected families. With a contribution of US\$6,430.18 the Foundation was able to provide support to 350 persons who were affected by the floods.

the gift of giving

For the past ten years, the Foundation has partnered with the Salvation Army to evoke the Christmas spirit, and bring some Christmas cheer as well as provide hot meals to socially-displaced persons in Port of Spain. The four-week initiative aims to provide meals for 400 persons in the Port of Spain area, namely the Centre for Socially Displaced Persons (CSDP) in Riverside Plaza's car park. Warm smiles, steaming cups of soup and personal care packages for the residents have proven to be a great way to kick start the season of giving.

Last year, Team Digicel also extended the Christmas cheer to two senior citizens' homes, Aging At Home in Trinidad and Golden Years Home in Tobago, providing them with much-needed kitchen and home appliances.

Also benefiting from the gift-giving were 250 children from the Guaico Tamana area, which was done in collaboration with Martin's Taxi Service in hosting their annual children's Christmas party. The entire affair was gift-wrapped with sweet parang music and dancing.



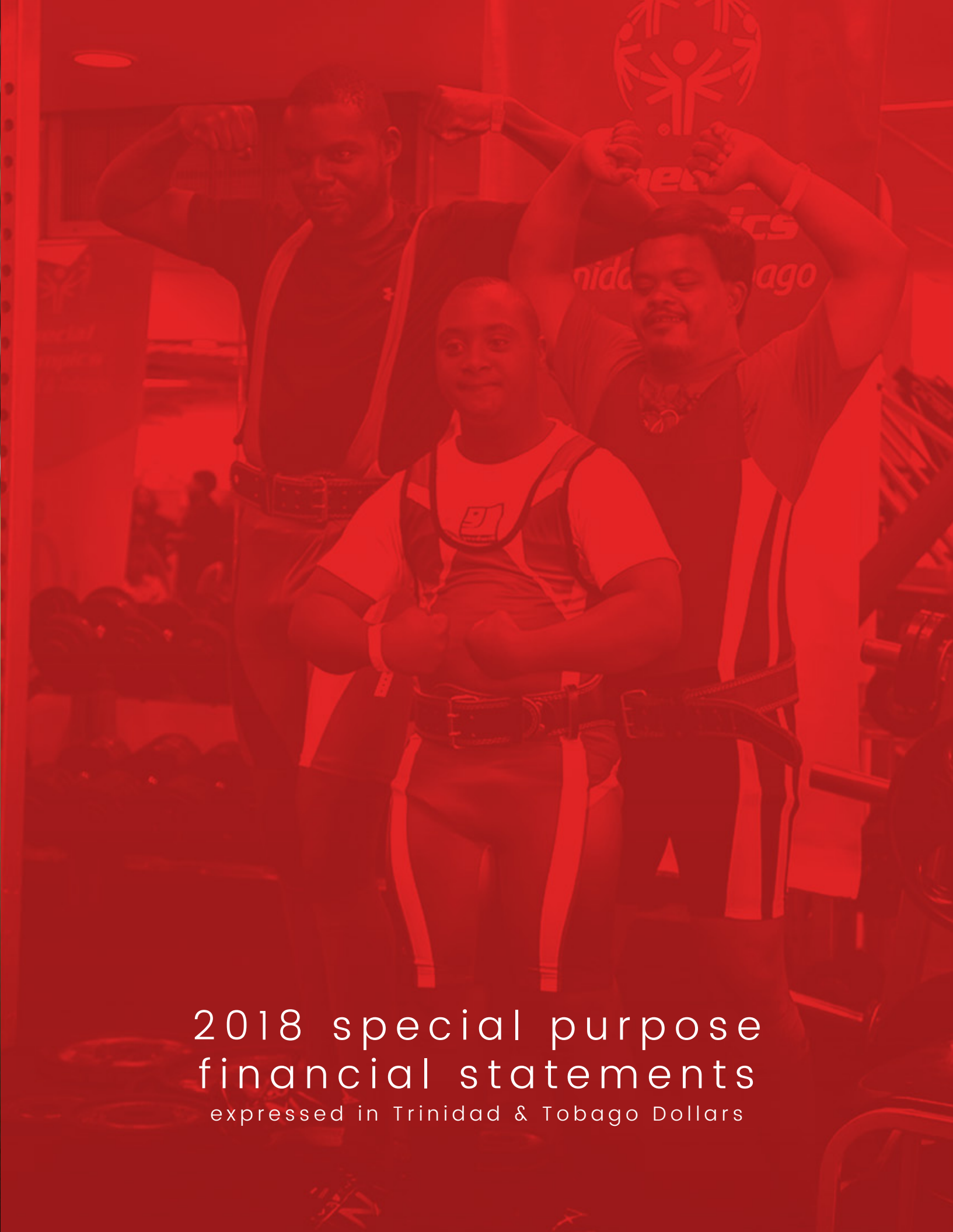
Volunteerism & You

together
we create
a world
where
no one
gets left
behind



there are two ways of
spreading light: to be
the candle or the mirror
that reflects it

-Edith Wharton



2018 special purpose financial statements

expressed in Trinidad & Tobago Dollars

Digicel Trinidad & Tobago Foundation

Statement of management's responsibilities

Management is responsible for the following:

- Preparing and fairly presenting the accompanying financial statements of Digicel Trinidad and Tobago Foundation, ('the Foundation') which comprise the statement of financial position as at March 31, 2018, the statements of income and expenditure, statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information;
- Ensuring that the Foundation keeps proper accounting records;
- Selecting appropriate accounting policies and applying them in a consistent manner;
- Implementing, monitoring and evaluating the system of internal control that assures security of the Foundation's assets, detection/prevention of fraud, and the achievement of the Foundation's operational efficiencies;
- Ensuring that the system of internal control operated effectively during the reporting period;
- Producing reliable financial reporting that comply with laws and regulations; and
- Using reasonable and prudent judgement in the determination of estimates.

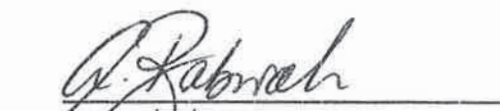
In preparing these audited financial statements, management utilised the Special Purpose Framework, as issued by the International Accounting Standards Board and adopted by the Institute of Chartered Accountants of Trinidad and Tobago. Where the Special Purpose Framework presented alternative accounting treatments, management chose those considered most appropriate in the circumstances.

Nothing has come to the attention of management to indicate that the Foundation will not remain a going concern for the next twelve months from the reporting date; or up to the date; the accompanying financial statements have been authorised for issue, if later.

Management affirms that it has carried out its responsibilities as outlined above.


Chief Executive Officer

December 3, 2018


Accountant

December 3, 2018

Deloitte.

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Woodbrook, Port of Spain
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Independent Auditor's Report

To the Members of
Digicel Trinidad & Tobago Foundation

Opinion

We have audited the accompanying special purpose financial statements of Digicel Trinidad & Tobago Foundation, which comprise the statement of financial position as at 31 March 2018, and the income and expenditure statement and statement of cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information. The special purpose financial statements have been prepared in accordance with the basis set out in Note 2.

In our opinion, the special purpose financial statements present fairly, in all material respects, the financial position of Digicel Trinidad & Tobago Foundation as at 31 March 2018, and its financial performance and its cash flows for the year then ended in accordance with the basis set out in Note 2.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 Foundation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Trinidad and Tobago, 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.

Emphasis of Matter – Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to Note 2 to the special purpose financial statements, which describes the basis of accounting. These special purpose financial statements have been prepared to assist the members of the Foundation in meeting their reporting requirements under Articles of Incorporation. As a result, the special purpose financial statements may not be suitable for another purpose. Our report is intended solely for the members and should not be distributed to or used by parties other than those stipulated.

Information other than the financial statements

Management is responsible for the other information. The other information obtained at the date of this auditor's report comprises the information included in the annual report, but does not include the financial statements and our auditors report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion, on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with the audit of the financial statements, our responsibility is to read the other information identified above when it becomes available 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, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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.

Continued...

Independent Auditor's Report (continued)

To the Members of
Digicel Trinidad & Tobago Foundation

Responsibility of Management and Those Charged with Governance for the special purpose financial statements

Management is responsible for the preparation and fair presentation of these special purpose financial statements in accordance with the basis set out in Note 2, and for such internal control as management determines is necessary to enable the preparation of special purpose financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Foundation's financial reporting process.

Auditor's Responsibility

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 International Standards on Auditing (ISAs) 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.

Other Matter

This report, including the opinion, has been prepared for and only for the members in accordance with the terms of our engagement letter dated 18 October 2018, and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may, except where expressly agreed by our prior consent in writing.


6 December, 2018
Port of Spain
Trinidad, West Indies

Digicel Trinidad & Tobago Foundation

Statement of Financial Position (Expressed in Trinidad and Tobago dollars)

	Note	As at 31 March	
		2018 \$	2017 \$ Restated
ASSETS			
Current asset			
Cash at bank and at hand		1,351,123	1,517,867
Total assets		1,351,123	1,517,867
ACCUMULATED FUND AND LIABILITY			
Accumulated deficit		(1,447,021)	(701,716)
Current liability			
Sundry payable	3	2,798,144	2,219,583
Total accumulated deficit and liability		1,351,123	1,517,867

The notes on pages 8 to 10 are an integral part of these special purpose financial statements.

On 3 December 2018, the Directors of Digicel Trinidad & Tobago Foundation approved these financial statements for issue.

 Director  Director

Digicel Trinidad & Tobago Foundation

Statement of Income and Expenditure (Expressed in Trinidad and Tobago dollars)

	Note	Year ended 31 March	
		2018	2017
		\$	\$ Restated
Donations	4	3,444,627	6,296,253
Expenses			
Project expenses		(3,503,193)	(3,552,276)
Other operating expenses		(686,738)	(984,258)
Total expenses	5	(4,189,931)	(4,536,534)
Net (expenses) / income for the year		(745,304)	1,759,719
Accumulated deficit at the beginning of the year		(701,717)	(2,461,436)
Accumulated deficit at the end of the year		(1,447,021)	(701,717)

Digicel Trinidad & Tobago Foundation

Statement of Cash Flows (Expressed in Trinidad and Tobago dollars)

	Year ended 31 March	
	2018	2017
	\$	\$ Restated
Cash flows from operating activities		
Net (expense) / income for the year	(745,304)	1,759,719
Changes in operating assets / liabilities		
Increase / (decrease) in sundry payable	578,560	(3,005,450)
Net cash used in operating activities	(166,744)	(1,245,731)
Net decrease in cash and cash equivalents	(166,744)	(1,245,731)
Cash and cash equivalents, beginning of year	1,517,867	2,763,598
Cash and cash equivalents, end of year	1,351,123	1,517,867
Represented by:		
Bank and cash balances	1,351,123	1,517,867

Digicel Trinidad & Tobago Foundation

Statement of Changes in Equity

(Expressed in Trinidad and Tobago dollars)

	\$
Year ended 31 March 2018	
Balance at beginning of year	(701,717)
Total comprehensive income for the year	<u>(745,304)</u>
Balance at 31 March 2018	<u>(1,447,021)</u>
Year ended 31 March 2017	
Balance at beginning of year	(2,461,436)
Total comprehensive income for the year	<u>1,759,719</u>
Balance at 31 March 2017	<u>(701,717)</u>

Digicel Trinidad & Tobago Foundation

Notes to the Special Purpose Financial Statements

31 March 2018

(Expressed in Trinidad and Tobago dollars)

1. General information

The Foundation was incorporated in the Republic of Trinidad and Tobago on 4 May 2007 as a non-profit entity and its registered office is situated at 11C Maraval Road, Port of Spain.

Purpose

The business of the Foundation is registered as the following:

To provide funding to individuals and organisations involved in the following:

- a. Activities of a patriotic, philanthropic, charitable, educational, artistic, social and / or sporting nature; and
- b. Activities designed to effect positive changes in communities.

All activities along this line were started by the Foundation at the beginning of the 2014 financial year.

Funding

The primary source of funding for the Foundation is from donations made by Digicel (Trinidad & Tobago) Limited.

2. Summary of significant accounting policies

The principal accounting policies applied in the preparation of these special purpose financial statements are set out below. These policies have been consistently applied to all the years presented.

a. *Basis of preparation*

These special purpose financial statements have been prepared under the historical cost basis and are expressed in Trinidad and Tobago dollars.

b. *Foreign currency translation*

(i) *Functional and presentation currency*

The Foundation's "functional and presentation currency" is Trinidad and Tobago dollars, which is the currency of the primary economic environment in which the Foundation operates.

(ii) *Foreign currency transactions*

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the date of the transactions. Foreign currency exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year-end average exchange rates are recognised in the statement of income and expenditure.

c. *Cash and cash equivalents*

Cash and cash equivalents are carried in the statement of financial position at cost. For the purposes of the cash flow statement, cash and cash equivalents comprise cash at bank.

d. *Taxation*

The Foundation is an approved charitable organisation and does not earn income from trade or from donations under covenant. The Foundation therefore does not earn any taxable income.

Digicel Trinidad & Tobago Foundation

Notes to the Special Purpose Financial Statements 31 March 2018

(Expressed in Trinidad and Tobago dollars)

2. Summary of significant accounting policies (continued)

e. Sundry payables

Sundry payables are obligations on the basis of normal credit terms and do not bear interest. They are accounted for on an accruals basis.

f. Income

Income from donations is recognised when the right to receive payment has been established.

g. Expenditure

Project and other operating expenses are accounted for on the accruals basis.

3. Sundry payable

	2018	2017
	\$	\$
Amount payable to Digicel (Trinidad & Tobago) Limited	2,793,478	2,214,917
Amount payable to Other	4,666	4,666
	2,798,144	2,219,583

This represents payments made by Digicel (Trinidad & Tobago) Limited on behalf of the Foundation.

4. Donations

	2018	2017
	\$	\$
Funds received from Digicel (Trinidad & Tobago) Limited	3,375,000	6,216,798
Funds received from United Nations Development Programme	67,427	66,699
Funds received - staff	2,200	12,756
	3,444,627	6,296,253

5. Expenses by nature

	2018	2017
	\$	\$
Special needs	2,385,843	2,443,953
Community development	1,117,349	1,108,323
Other operating	686,739	984,258
	4,189,931	4,536,534

Digicel Trinidad & Tobago Foundation

Notes to the Special Purpose Financial Statements 31 March 2018

(Expressed in Trinidad and Tobago dollars)

6. Restatement

There was a difference between the FY17 Trial Balance and the audited financial statements with respect to the Cash balance. This has been corrected in the FY18 Financial statements, prior year comparative.

	\$
Prior year audited	1,552,967
Adjustment	(35,100)
Restated	1,517,867

7. Events after the reporting date

No significant events occurred after the reporting date affecting the financial performance, position or changes therein for the reporting period presented in these annual financial statements.



Digicel Foundation

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 Digicel Trinidad and Tobago Foundation