



**Stichting ACIPP West Africa**

Haarlem, the Netherlands

## **Annual Report and Financial Statements 2012**

## **Mission and Vision of ACIPP**

**Mission:** *To provide quality internships tailored to each intern's individual interests, which promote community engagement and offer opportunities to make long-term impacts.*

**Vision:** *We create key linkages between organizations in West Africa and highly qualified young professionals from around the world in order to foster international exchange, to build capacity, and to make an impact for both parties that lasts beyond the period of the internship, i.e. sustainable service. We also seek to develop and manage programmes focused on the empowerment and employment opportunities of West African youth, to bring their ideas to the forefront, and to provide the expertise and energy necessary to bring those ideas to fruition.*

## **Core Competencies**

1. Linkages between volunteers and placement organizations.
2. Youth Development and Youth-focused programming.
3. Completion of markets: i.e. tying individuals to larger markets.
4. Competency and Capacity building

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## 1 Board report

### Strategy update

Since the July report of operations, ACIPP has done an excellent job at increasing marketing, rebuilding our autonomy and brand image in Ghana, creating an external relations guidebook, and securing partnerships for substantial development programmes in Sierra Leone.

In marketing activities, the social media presence has increased exponentially with 2000+ followers in late November. There is now a Google grant for advertising and the website has been updated and restyled. Three editions of a monthly newsletter have been published. An article highlighting ACIPP was published on GiveYourGap.com, a website for young individuals seeking to intern abroad in their gap year.

Programmes activities have been expanded by the acceptance of the National Youth Development Policy for Sierra Leone by the Ministry of Youth, Employment and Sports; the application for programmatic funding for an ICT proposal based on exposing human rights violations in Sierra Leone with one of our placement organizations; 500 youth in Sierra Leone have been trained on CV and Cover letter writing; over 30 individuals from more than 10 organisations trained on proposal and report writing. The 2012 election in Sierra Leone has been covered and reported on, leading the Executive Director to be asked to attend a WACSI (West Africa Civil Society Institute) Social Media conference in Ghana to share his story and thoughts.

With the separation from Abusua Foundation, it was very important to rebuild the ACIPP brand in Ghana. Key activities undertaken by the staff to ensure this, have been the successful negotiations with the Board of Abusua Foundation and separated completely from them to form our own organization; the maintenance of all old placement organizations (and adding to them); the successful registration with the relevant institutions (now awaiting final approval from the Social Welfare) and secure all bank and post office operations as the new brand.<sup>1</sup>

The board has decided that in order to increase sustainability and to be able to attract more external funding, it is vital that the prices per program will be adjusted and coordinated. This is to better monitor the existing placements on their quality and follow up, and to ensure more capital to be able to pilot projects

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<sup>1</sup> From the "Strategic Vision and Framework 2013 – ACIPP West Africa", 18 September 2012

on a local level, thereby using proof of concept to attract external donors for larger scale projects.

With this also comes the realization that in order to increase brand security it is important that the placement and the house location are essential in ensuring a good experience for the volunteers. Therefore, it is accepted by the Board that more funding can be directed in securing suitable housing, especially in Freetown, Sierra Leone, to ensure closer proximity to the volunteer locations, and to the city center.

### **Staff**

ACIPP West Africa has hired Mr. Tsike-Sossah E. Simon as the stichting's Executive Director, Ms. Lauren Kristine Sloan as the Director of Operations, and Ms. Imma Mäder as the Director of Media & Recruitment.

ACIPP Ghana has Ms. Katherine Theus as the Volunteer Coordinator whose role will be taken over by Mr. Dan Cembrola in February 2013. Ms. Mavis is still the House Manager at the Cape Coast Volunteer House in Kwaprow and there is one home stay available for placements in Accra.

ACIPP Sierra Leone has recruited Ms. Sonia Sillah as the Volunteer Coordinator and Safiatu Jalloh as the House Manager in Freetown.

### **Budget 2012**

During the first quarter of 2012, the startup funding has been fully provided by Ms. L. Kristine Sloan with a cost of \$ 500, which has been refunded, and by Mrs. Tsike-Sossah de Jong with a cost of € 3.366, that has been received as a contribution to Stichting ACIPP West Africa.

The budget for 2012 shows that ACIPP West Africa has generated an income of € 41.658 since its start up in March 2012. Out of this, € 31.107 has been raised as program contributions by the volunteers.

Total expenses have been € 34.836, of which the operational costs for ACIPP West Africa was 3%; ACIPP Ghana 23% and ACIPP Sierra Leone 17%.

The total amount of donations and funding spend on projects adds up to 6 % of the total expenses for 2012. The remaining funds have been spent on office costs and allowances, where the relatively high separation costs from Abusua Foundation meant that the total funds spent on donations and projects have been lower than anticipated.

## 2 Financial Statements

### 2.1 Balance sheet

	Note	2012 EUR
Tangible fixed assets	4.1	1.451
Receivables and accrued income	4.2	0
Cash at bank	4.3	6.822
<b>Total assets</b>		<b>8.273</b>
Reserves	4.4	0
Short term liabilities	4.5	3.571
<b>Total liabilities and reserves</b>		<b>3.571</b>

## 2.2 Statement of Income and Expenditure

	Note	EUR	2012 EUR
<b>Income</b>			
Grants			0
Contributions			31.107
Fees			6.315
Interest savings account			0
Miscellaneous income			<u>4.236</u>
<b>Total income</b>			<b>41.658</b>
<b>Expenditure</b>			
Grants	5.1		0
Donations		1.363	
Project Costs		761	
Program Management Costs		<u>0</u>	
Total project expenses			2.124
Total general expenses	5.2		<u>32.712</u>
Total expenses			<b>34.836</b>
<b>Surplus (deficit)</b>			<u><b>6.822</b></u>
Allocation of surplus (deficit)			0
Reserves			<b>6.822</b>

## 2.3 Cashflow Statement

	<b>2012</b>
	<b>EUR</b>
<b>Receipts:</b>	
Contributions	31.107
Fees	6.315
Interest	0
Miscellaneous income	4.236
	<hr/>
<i>Total receipts</i>	<b>41.658</b>
<b>Payments:</b>	
Project expenses	2.124
General expenses (without assets)	30.547
	<hr/>
<i>Total payments</i>	<b>32.671</b>
<b>Cashflow from operational activities</b>	<b>8.987</b>
Payment from investments in tangible fixed assets	2.165
Cashflow from investment activities	0
	<hr/>
<b>Total cash flow</b>	<b>6.822</b>
Cash at bank as at 31 December 2012	6.822
Cash at bank as at 1 January 2012	0
	<hr/>
<b>Movement in cash at bank</b>	<b>6.822</b>
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## **3 Notes to the financial statements 2012**

### **3.1 General**

The statutory seat of the Stichting ACIPP West Africa is Haarlem, the Netherlands.

#### **3.1.1 Reporting period**

These financial statements have been drawn up for the reporting year 2012.

#### **3.1.2 Reporting standards**

The financial statements for the year 2012 are drawn up in accordance with the Guideline 640 for the Reporting for not for profit organisations (RJ 640), as published by the Dutch Accounting Standards Board (*Raad voor de Jaarverslaggeving*). As the Stichting ACIPP West Africa started operating in March 2012, comparison to the year 2011, or any other year is therefore not possible.

### **3.2 Accounting principles**

#### **3.2.1 General**

Accounting principles used for the valuation of assets and liabilities and the determination of the result are based on historical costs. If not stated differently, assets and liabilities are shown at their nominal value. Revenues and costs are allocated to the period they relate to.

#### **3.2.2 Transactions in foreign currencies**

The reporting currency is the euro. Assets and liabilities denominated in foreign currencies are valued at the exchange rates prevailing at the balance sheet date. Transactions in foreign currencies are translated into the reporting currency against the rate of exchange at the date of the transaction and as shown on the bank statement.

### **3.3 Valuation principles for assets and liabilities**

#### **3.3.1 Tangible fixed assets**

Tangible fixed assets include furniture and office equipment and are stated at cost less depreciations. Depreciations are calculated as a percentage of the acquisition price using the straight line method based on the economic useful life, which is for other assets (furniture and office equipment) 33%, or in three years.

#### **3.3.2 Receivables**

Receivables are valued at face value, if necessary after taking into account a provision for doubtful receivables, which will be stored in the savings account until such security has been given.

### **3.3.3 Liabilities**

Commitments to partner organizations or institutions that will be partnering in the project(s) are recorded as a liability if and when the donation has effectively been notified to the partner organization. Financial commitments of long term projects are granted each project year conditional to approval of the work plan and/or progress reports.

## **3.4 Accounting principles for the determination of results**

### **3.4.1 Revenues from Contribution**

The contributions from volunteers are recorded as and when they appear in the bank statement, thereby taking the year of the transfer as the year of the contribution.

### **3.4.2 Revenues from Fees**

The fees from volunteers are recorded as and when they appear in the bank statement, thereby taking the year of the transfer as the year of the fee.

### **3.4.3 Revenues from donations**

The donations received are recorded in the year for which the donation has been received and as appearing on the bank statement.

### **3.4.4 Income from interest**

Relates to interest received on bank accounts only.

### **3.4.5 Grants and in kind donations**

Commitments to financial grants and in kind donations to partner organizations are recognized and expensed in the period that the commitment has effectively been notified to the partner organization. Financial commitments of long term projects are granted each year conditional to approval of the work plan and/or progress reports.

The financial grants relate to one-of-a-kind donation and to agreements with several organizations like the Planned Parenthood Association of Ghana (PPAG), the Central Regional Hospital, Cape Coast Metropolitan Hospital or Elmina Urban Health Centre in the Cape Coast area, HEPENS, Ankaful Psychiatric Hospital in Ankaful, Commission on Human Rights and Administrative Justice (CHRAJ), United Hearts Children Center (UHCC), AwaaWaa2, Teslaw School Complex, Coastal TV, Centre for National Culture (CNC), and IMANI - Centre for Policy and Education in Ghana; and the Planned Parenthood Association of Sierra Leone (PPASL), Human Rights Commission of Sierra Leone (HRCSL), Centre for Accountability and the rule of law (CARL), the Health For All Coalition (HFAC), Conservation Society of Sierra Leone (CSSL) and Agbormuma Farmers Association (AFA) in Sierra Leone.

In the year 2012 there have been no financial grants for long term projects committed to.

The donations of goods are recorded and recognized in the period if and when the in kind donation has been effectively notified to the partner organization. The in kind donations are recorded at equivalent current purchase prices. In 2012, there have been in-kind donations to:

1. Commission for Human Rights and Administrative Justice (Cape Coast)
2. Commission for Human Rights and Administrative Justice (Takoradi)
3. AwaaWaa2 (Accra)
4. Teslaw School Complex (Accra)
5. Commission for Human Rights – Sierra Leone – 5 digital voice recorders
6. Planned Parenthood Association of Sierra Leone – Printer
7. Health for All Coalition, Sierra Leone – 1 Digital Projector (Beamer)
8. Centre for accountability and Rule of Law (CARL – Sierra Leone) – 30 crank radio sets.

#### **3.4.6 General expenses**

The general expenses include all indirect costs and the personnel and travel expenses as far as they are not directly charged to program management costs.

## 4 Notes to the balance sheet

### 4.1 Tangible fixed assets

The movement in tangible fixed assets (office furniture and equipment only):

	<b>2012</b>
	<b>EUR</b>
<b>Purchase value</b>	
Balance 1 January	0
Purchases in SL	2.165
Disinvestments	0
	<hr/>
Balance 31 December	<b>2.165</b>
<b>Depreciations</b>	
Balance 1 January	0
Depreciation for the year	714
Disinvestments	0
	<hr/>
Balance 31 December	714
<b>Valuation as at 31 December</b>	<hr/> <b>1.451</b> <hr/>

### 4.2 Receivables

	<b>2012</b>
	<b>EUR</b>
Grants	0
Contributions	31.107
Fees received	6.315
Interest	0
Miscellaneous	4.236
	<hr/>
<b>Total</b>	<b>41.658</b> <hr/>

#### 4.3 Cash at banks

	<b>2012</b> <b>EUR</b>
<b>Banks</b>	<u><u>6.822</u></u>

The balance of cash at banks is freely disposable to ACIPP West Africa.

#### 4.4 Reserves

	<b>2012</b> <b>EUR</b>
Balance at as 1 January	0
Allocation of the result	6.822
<b>Balance at as 31 December</b>	<u><u>6.822</u></u>

The reserves are freely disposable to ACIPP West Africa

#### 4.5 Short term liabilities

	<b>2012</b> <b>EUR</b>
Donations	0
Project Costs	0
Taxes – Fees	2.389
Cost of split	1.182
<b>Total</b>	<u><u>3.571</u></u>

## 4.6 Off-balance sheet commitments

The off-balance sheet commitments are the following:

### ACIPP West Africa

- Operational budgets now stands at € 969 for 2012.
- There is currently no office space. It is expected that this will be included in 2013, therefore operational costs for ACIPP West Africa will increase.

### ACIPP Ghana

- Operational budgets for ACIPP Ghana now stands at € 8.183 for 2012. Assuming the same number of volunteers will join the Ghana program, it is expected that 2013 will have at least the same costs.
- The rent for the volunteer house is per agreement with a definite duration of one year. Next instalment for 12 months is due July 2013.
- ACIPP Ghana currently has no office space, which shall be included in 2013. Projected office costs will be estimated GHs 2.400 a year.

### ACIPP Sierra Leone

- Operational budgets for ACIPP Sierra Leone now stands at € 4.116 for 2012. Assuming there will be an increase in the number of volunteers joining the Sierra Leone program, it is expected that 2013 will have at least the same costs with an increase of 10% a month.
- Rent for the volunteer house is per agreement with a definite duration of one year. ACIPP Sierra Leone will move to another house, rent of which shall become payable in February 2013 for a definite period of one year.
- ACIPP Sierra Leone currently has no office space, which shall be included in 2013.
- Currently, there are no financial obligations for ACIPP West Africa in relation to any (long term) projects that are conditional in 2013.

## 5 Notes to the statement of revenues and expenses

### 5.1 Spent on charity objectives

#### 5.1.1 Project expenses

	<b>2012</b>
	<b>EUR</b>
Donations given	1.363
Project costs	761
	<hr/>
Subtotal	<b>2.124</b>
Program management cost	0
	<hr/>
<b>Total</b>	<b><u><u>2.124</u></u></b>

It is expected that the program management cost will increase in 2013 due to more projects being implemented. The costs that are allocated under the operational budgets per ACIPP West Africa, ACIPP Ghana or ACIPP Sierra Leone will be specified only as operational costs. These include staff, and travel expenses.

### 5.2 General expenses

	<b>2012</b>
	<b>EUR</b>
Operational budgets for WA, GH and SL	14.939
Office costs	10.484
Assets	2.165
Personnel costs	1.710
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Total personnel expenses	29.298
Other expenses	3.414
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<b>Total</b>	<b><u><u>32.712</u></u></b>

### 5.2.1 Employees

The salaries and remunerations of personnel working in Ghana or Sierra Leone is charged under their respective operational budgets. There are now 2 people working in Ghana (2 FTE) , and 2 people in Sierra Leone (1,5 FTE) . Also, ACIPP West Africa has an Executive Director (1 FTE), Director of Operations (0,2 FTE) and a Director of Media & Recruitment (0,2 FTE in 2012).

### 5.2.2 Remuneration Board

The Board members received no remuneration, which is compliant with the articles.

Haarlem, the Netherlands, 8 February 2013

The Board



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Mr. J. K.W. Statema



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Mevr. A. Tsike-Sossah de Jong



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Mr. W. W. Kleijn



## 6 Appendix: Management Country Reports

### 6.1.1 ACIPP Ghana Country Report

#### Accomplishments in 2012

##### *Intern Programme*

Since ACIPP Ghana's split from the Abusua Foundation in July 2012, 21 individuals have participated in various internships throughout Cape Coast and Accra. We currently have nine interns confirmed for 2013, with four more in progress. We expect to host between 25-35 interns in the 2013 year.

During 2012, two of the interns individually supported the work that ACIPP Ghana is doing. Franziska donated to the ACIPP Volunteer house towels, pens, picture and supported Teslaw with balloons, water colors, crepe paper, chalk, clay, books, coloring books, pens, bubbles, paper, 400GHS for toilet construction. Inga donated to the ACIPP Volunteer House scotch tape, towels, movies, supported the Elmina Hospital gauze, cotton balls, gloves, sterilizer, pens, laptop, and supported HEPENS with laptop, staples and staple, toothbrushes and toothpaste.

##### *Partner Organisations*

In the split, ACIPP Ghana acquired and updated partnerships with eight organisations: Ankaful Psychiatric Hospital, Cape Coast Metropolitan Hospital, Central Regional Hospital, Coastal TV, the Commission for Human Rights and Administrative Justice, Elmina Urban Health Centre, Health Protection and Environmental Sanitation, and Planned Parenthood. Each of these partnerships have been solidified through a new Memorandum of Understanding reflecting their relationship with ACIPP. Since then, we have partnered with six additional organisations: AwaaWaa2 School for children with speech and language disabilities, the Centre for National Culture, IMANI Centre for Policy and Education, Kwaprow BCL afterschool programme, Teslaw School Complex, and the United Hearts Children Center. These internships are in the following fields: agriculture, economics, performing arts, and youth development. We are currently in the process of creating internships with the Foundation Builders Kids Club and Ghana Business News.

##### *Class Offerings*

We have created partnerships with Fante and Twi teachers in Accra, Cape Coast, and Takoradi, in order to give our interns the opportunity to learn local languages and better communicate and participate in their programmes. In addition, we have established relationships with local performers, artists, and university professors, which give interns access to cultural information and the opportunity to participate in Ghana's vibrant traditions of art, music, and dance.

## Setbacks in 2012

### *Community Outreach*

In an attempt to assist the community in which we live, ACIPP Ghana has been consistently reaching out to various council members within the area. Thus far, we have received no cooperation or response to our efforts, which make it extremely difficult to participate in community programmes and projects.

### *Administrative Hurdles*

ACIPP Ghana began registration with Social Welfare in September 2012, and we are continuing the process. It has taken longer than necessary due to strikes and bureaucratic hurdles, which include the head office misplacing our paperwork.

## Goals for 2013

### *Administrative*

Upon completion of registration with Social Welfare, we will pursue our registration with the Internal Revenue Service. We also aim to streamline all operations throughout Ghana, Sierra Leone, and Liberia, so that services rendered are compatible and comparable across each country. Complete holistic risk management survey for all countries of operation.

### *Intern Programme*

We hope to continue to expand our programmes and internship opportunities. A major component of this is developing a programme that is affordable and accessible to local students.

We also hope to continue to build strong relationships with previous interns. Previous interns are a great base of support for fundraising, marketing, and public relations.

### *Community Outreach*

We plan to continue to reach out to the communities in which we live and work, and create and participate in programmes that benefit the entire community. We hope to create enough profit revenue in the coming year to create and provide access to youth programmes for local students.

### *Partner Organisations*

In the coming year, ACIPP Ghana aims to assist our partner organisations in applying to major funding opportunities, in order to further their work in Ghana. In addition, we plan to connect our partner organisations with one another, so that each can aid and benefit from the others.

We also aim to create a better and more comprehensive monitoring system to better assess the quality and impact of internships with our various placement organisations.

### *Fundraising and Fund Development*

We aim to bring in at least 5000EURO of donor support for programmes [funding local youth to complete our internships, community projects, and youth scholarship initiatives] in 2013.

### *Staff Enrichment*

All incoming and current staff will receive and provide trainings on cultural competency, West African history, and local languages. Staff are also required to complete service hours each month.

## **6.1.2 Sierra Leone Country Report**

### **Accomplishments in 2012**

#### ***Intern Programme:***

Between May, July and December ACIPP received Five interns; Francis Boursier, Lauren Agoubi, Rose Hudgon , Elly Friel and Fanta Tonkara.

Rose and Francis were assigned to the Human Rights Commission, Lauren to the Health for all Coalition and Elly to the Centre for Accountability and Rule of Law (CARL) and Fanta Tonkara at Planned Parenthood Association in Sierra Leone (PPA-SL).

The four interns have already finished their internships with the respective organizations, and have since returned safely to their various countries and Fanta Tonkara is the only intern working. She will finish her internship programme 18<sup>th</sup> of January 2013 and she will be back to Sierra Leone in December 2013.

#### ***Partner Organisations:***

The relationship with our partners has always remained very cordial. They accorded abundant work schedules to the interns and the interns were happy with that. Several partner organisations have asked to set up new placements through ACIPP and all were satisfied with the interns we recruited for them.

#### ***Trainings:***

Starting the 2<sup>nd</sup> of October, 2012 our Executive Director Mr. Simon Tsike-Sossah was here in Sierra Leone for seven weeks to conduct intensive trainings for Final year students in various institutions and also workers from other organisations to help them develop their capacities in different areas. Trainings were conducted with leaders of various youth organisations and with 250 Students at the Government technical Institute in Kissy.

Simon also covered the 2012 elections; he was interviewed on Radio Democracy and some other media houses.

### **Local Language Class Offerings:**

Since 'ACIPP's inception, in Sierra Leone, we have not been able to offer local language classes because of the distance of the house from the City. Most prospective teachers have refused on account of that.

### **Setbacks in 2012**

- *Community Outreach:* ACIPP was unable to organise the community programme because the country coordinator was ill in December 2012. The community project will begin after the house moving is concluded.
- *Administrative Hurdles:* ACIPP SL is registered under the local council. In 2013, we are working to have a national NGO status.
- *Communication:* Because of the poor internet facilities in the country it makes communication very difficult.
- During Simon's visit, we were unable to complete the desired number of workshops because it was around the elections. The Director of Youths, Employment and Sports was busy with other commitments. Some of the organisations and institutions where we sent letters for the training didn't respond due to the elections. The only one that responded positively was Government Technical Institute at Kissy. The turnout for three different meetings with them was very good.

### **Goals for 2013**

#### *Administrative*

We also aim to streamline our operations in Sierra Leone, so that services rendered are compatible and comparable across each country. This will be achieved by completing a holistic risk management survey for Sierra Leone.

#### *Community Outreach*

We plan to continue to reach out to the communities in which we live and work, and create and participate in programmes that benefit the entire community.

#### *Educational Cash Transfer Program*

We hope to create enough profit revenue in the coming year to create and provide access to youth programmes for local students.

#### **Capacity Building Trainings**

*CV and Cover letter trainings:* starting February 2013, Imma Maeder and Sonia Sillah will conduct CV and cover letter trainings with the institutions previously

contacted, and contact new ones. We will also look for potential sponsors of these trainings to keep them free for our partner institutions.

In March 2013, ACIPP-SL will conduct capacity building trainings for partner organisations.

- *Organisations:* Training of their key staff in the areas of proposal writing, report writing, Monitoring & Evaluation, and Networking. ACIPP also offers to help organisations redevelop their website, easily and quickly update and also can facilitate and provide knowledge that will make sure they get service.

#### *Partner Organisations*

In the coming year, ACIPP Sierra Leone aims to assist our partner organisations in applying to major funding opportunities, in order to further their work in Sierra Leone. In addition, we plan to connect our partner organisations with one another, so that each aid and benefit from the others.

We also aim to create a better and more comprehensive monitoring system to better assess the quality and impact of internships with our various placement organisations.