

christian
aid



Christian Aid Ireland

Combined Financial Statements
for the year ended 31 March 2020

Cover:

Florence Muthiani lives in the drought-affected Kitui district of eastern Kenya. She is a widow with 3 grown-up children. Recently she adopted her niece (10) and nephew (18) who had become orphans.

In 2016, Christian Aid partners, ADSE built the Mikuyuni earth dam 30 minutes from Florence's home. Before the earth dam, Florence would walk 10 km over rough terrain to fetch water, leaving the house at 7am and not returning with the full jerrycans until 3pm.

Collecting water more easily has allowed her to grow vegetables and manage 10 beehives and she makes money selling onions and honey. She has a cow, a donkey, two turkeys as well as some goats and sheep.

Florence said: "I am very happy now. I have strength and power. I have learned to depend on myself."

Credit: Tom Pilston/Christian Aid

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Administrative Details

The following were members of the Board of Directors of the organisation for the year to 31 March 2020:

Chair

Rev Dr Liz Hughes

Chief Executive Officer

Mrs Rosamond Bennett

Vice Chair

Mrs Hazel Baird

Board of Directors

Dr E Carol Ackah (Resigned Oct 19)
Dr Steve Aiken (Appointed Oct 19)
Dr Nicola Brady
Mr Joe Campbell
Mrs Alexis Chapman
Mrs Rita Day (Appointed Feb 20)
Mrs Sandra Dukelow (Resigned Oct 19)
Mr Gareth Dunlop
Rev Dr Laurence Graham
Mr Hal Hosford (Appointed Feb 20)
David Kingston
Rev Uel MARR
Rev Dr Colin McClure
Rev Michael Parker
Mr Neil Payne
Rt Rev Patrick Rooke
Dr Gillian Wylie

Company Secretary

Mr Neil Payne

Leadership Team

Mr Paul Quinn (Appointed Dec 19)
Ms Karol Balfe (Maternity leave Nov 19)
Head of From Violence to Peace

Mr Scott Smith (Appointed Feb 20)
Mrs Edel Corsar (Resigned Feb 20)
Head of Finance & Governance

Mrs Ruth Cooke (Appointed Dec 19)
Mrs Deborah Doherty (Resigned Dec 19)
Head of Fundraising & Supporter Engagement

Mr Sorley McCaughey
Head of Advocacy & Policy

Ms Sarah O'Boyle
Head of Programme Development

Mr Paul Donohoe (Appointed Jun 19)
Head of Media & Communications

Finance, Audit and Risk Committee

David Kingston (Chair)
Dr E Carol Ackah (Resigned Oct 19)
Mrs Hazel Baird
Mr Hal Hosford
Rev Dr Liz Hughes
Mr Neil Payne

Nominations and Procedures Committee

Dr Nicola Brady (Chair)
Mrs Alexis Chapman
Rev Dr Liz Hughes
Ms Gillian Kingston (External)
Rev Uel MARR

Solicitors Belfast

Carson & McDowell
Murray House
Murray Street
Belfast
BT1 6DN

Solicitors Dublin

Whitney Moore & Keller
Wilton Park House
Wilton Place
Dublin 2

Company/Charity Numbers NI

Company no: NI059154 (NI)
Charity Registration no: XR94639 (NI)
Charity Commission for NI no:
NIC101631(NI)

Company/Charity Numbers ROI

Company no: 426928 (ROI)
Charity Registration no: CHY6998 (ROI)
Charities Regulatory Authority no:
20014162 (ROI)

Registered Office Belfast

Linden House
Beechill Business Park
96 Beechill Road
Belfast
BT8 7QN

Registered Office Dublin

Canal House
Canal Road
Dublin 6

Principal Bankers Belfast

Danske Bank
Benmore House
353 Lisburn Road
Belfast
BT9 7EP

Principal Bankers Dublin

Allied Irish Bank
9 Terenure Road
Rathgar
Dublin 6

Auditors

Crowe Ireland
Chartered Accountants &
Statutory Audit Firm
Marine House
Clanwilliam Place
Dublin 2

Message from the Chair



It's less than two years since I was appointed Chair of Christian Aid Ireland in October 2018 but so much has happened it feels like a lifetime!

In April 2019 the new "Standing Together" Global Strategy was formally launched and as its implications have worked through the whole organisation there have been many significant changes for the wider organisation's global footprint - reducing the number of countries worked in but sharpening the focus on the three Ps which sum up our mission:

- Poverty – reaching those most in need;
- Power – addressing the root causes of poverty; and
- Prophetic voice – speaking truth to power and building local and collective agency.

Through all of this reorganisation I have been so impressed by the quality of our staff team in both Belfast and Dublin and their ability to continually adjust and rise to new challenges, not least during the new working arrangements and restrictions which coronavirus has created.

I was privileged in January of this year to accompany our CEO to Sierra Leone – along with Rev Colin Darling from the Church of Ireland and Paul Donohoe our Head of Media and Communications. Again the work of the Christian Aid Sierra Leone staff and the partners there was of the highest quality – we got to see the three Ps powerfully worked out on the ground.

We travelled to the Lei chieftom to see the work of one of our partners on the ground - Network Movement for Justice and Development – supported by our From Violence to Peace programme. We were invited to a meeting of cattle herders and crop growers, with other key members of the local community. The issues were outlined – the cattle rearers allowed their cattle to wander onto the crop growers land and destroy their crops – the crop growers fought back by slashing and sometimes killing the cattle – tensions increase and outright violence and even threat to human life can ensue.

When the cattle rearers or the crop growers took their case to the local chief – both parties had to pay for him to come and inspect what had taken place, so the injured party would feel that they had had to pay twice over. But thanks to the work of our partners bringing all parties together ensuring that the necessary by-laws were acted upon, a peace agreement had been reached in six out of nine sections of the chieftom. The other three sections were very keen that NMJD would come and work in their areas as well.

We heard the stories from all the different parties – the by-laws mean that the cattle rearers must dig a trench around their land to stop the cattle wandering and the crop growers must allow the cattle herders access to their land to get water during the dry months of the year. One of the crop growers Sia gave great thanks and praise to God for her changed circumstances. She told how three years in a row her crops were destroyed, but now with

Sia Gborie lives in Lie chiefdom, Sierra Leone where for three consecutive years, conflict between cattle herders and crop farmers resulted in her crops being destroyed by roaming cattle. But mediation by Christian Aid's partner NMJD means that Sia now has a proper harvest, enough food to feed her family and enough money to allow her children to attend school. Pictured in January 2020.



a proper harvest her children were attending school and she had enough food for her family. We heard from lots of cattle rearers as well who were equally pleased with the peace agreements and all commending our partners for working with everyone at all different levels.

Now I can't help wondering what happens to communities like these when hit with this pandemic – I do know that our partners in all the countries where we work are preparing the necessary prevention measures, mobilising communities, distributing soap and sanitisers, organising hygiene training, setting up isolation areas in health clinics, doing all they can. I pray that we will be able to give them the support they need as this incoming year unfolds.

Thank you all for your support and prayers. To quote our Coronavirus emergency appeal: Love never fails. Coronavirus impacts us all but God's love unites us all.

A handwritten signature in black ink that reads "Liz Hughes".

Rev Dr Liz Hughes
Chair, Christian Aid Ireland

Message from our CEO



Welcome to Christian Aid Ireland's 2019/20 annual report. I hope you enjoy reading about our work and getting to know more about who we are as an organisation, what we stand for, believe in and what we do.

I am writing this at home, which is not that unusual in that I tend to work from home on the days when I have a writing deadline. The peace and quiet of home ensures I keep my focus and get the job done in less time than it would take in the office. I've always been able to choose when this happens but now working from home has become a necessity as we experience lockdown. No longer is my house peaceful and quiet as six of us compete for the best spot to work or study. Instead we have to make the best of the situation and try to do our work as well as we can. This reminds me of many of the people we work to serve in Christian Aid, people who are trying to make the best of a difficult situation. Our job in Christian Aid is to help change that situation through our programming work and our advocacy work and to also support individuals and communities to help make that change happen.

Just two months ago I was in Sierra Leone, a country ravaged by the Ebola outbreak in 2014. I heard about the toll Ebola took on the people of Sierra Leone, on their cultural traditions and practices, on their economy and on their fragile health system. I saw how fragile their health system remains. The outbreak was eventually controlled through rigorous handwashing and social distancing. The faith community, including our partners, played a vital role in encouraging these practices.

Even today every visitor to the Christian Aid office in Freetown is invited to wash their hands before entering. I saw crude yet effective makeshift handwashing facilities in rural communities consisting of soap and a container of water attached by twine to a small branch. When I pushed the branch with my foot, the container tipped over and poured out a little water and I was able to wash my hands without physically touching any of the equipment. I was impressed by the community's ingenuity, by their ability to introduce simple yet effective measures to protect themselves.

Nonetheless, a disease like coronavirus would still have a devastating impact on Sierra Leone and many other countries. The world's poorest countries lack the facilities to cope if infection rates spiral out of control. It's not just health systems that are in poor shape. Many people living in extreme poverty, in overcrowded refugee camps, or battling drought and hunger, are already in poor health and lack the resilience to withstand a novel infection.

I am thinking particularly of countries like South Sudan where I travelled again this year. During this last visit I was able to see the progress that is being made. I met with two women, Asunta and Abuk, whom I had met the previous year. At that time they were really struggling to make ends meet, living on one meal a day bulked up by leaves they had foraged. This year, after receiving support from Christian Aid in the way of tools and training, they showed me their crops of corn, tomatoes and bananas. They were both physically and emotionally stronger than the year before and were filled with hope for the future.



Mother-of-nine Abuk Uchalla with baby Ayat on her hip in Akola village, Northern Bahr el Ghazal state in South Sudan. Christian Aid's partner had given Abuk tools and training which allowed her to grow enough food to feed her family. Abuk was physically and emotionally stronger than when Rosamond had met her a year earlier and was filled with hope for the future. Pictured in October 2019.

Their hope is fragile but infectious. It has been wonderful to share the stories of Asunta and Abuk with supporters and to thank them for their generosity.

Christian Aid is blessed to have loyal donors and hardworking supporters, who are as committed as we are in ensuring that hope stays alive and that everyone can have a full life, a life of equality, dignity and justice.

I want to thank them for their support and for all they do to make this a more equal and just world.

Rosamond Bennett

Rosamond Bennett
Chief Executive Officer
Christian Aid Ireland

Directors'/Trustees' Strategic Report

The Directors have pleasure in submitting their Annual Report and audited Financial Statements of the company for the year ended 31 March 2020.

Structure, Management and Governance

Legal Status

Christian Aid Ireland, a Public Benefit Entity, is the development agency of the Church of Ireland, the Presbyterian Church in Ireland, the Methodist Church in Ireland, the Non-Subscribing Presbyterian Church of Ireland, the Moravian Church, the Salvation Army, the Religious Society of Friends (Quakers) and the Irish Council of Churches.

Christian Aid Ireland operates on an all-Ireland basis, however two companies have been registered under the name Christian Aid Ireland.

- In **Northern Ireland**, Christian Aid Ireland is a company limited by guarantee not having a share capital (Registration Number NI059154). In Northern Ireland, the company is registered with the Charity Commission of Northern Ireland (Charity Number XR94639). The financial statements are prepared in Sterling and are fully audited.
- In the **Republic of Ireland** Christian Aid Ireland is a company limited by guarantee not having a share capital (Registration Number 426928). In the Republic of Ireland, the company is registered with the Charities Regulatory Authority (Charity Number CHY6998). The financial statements are prepared in Euro and fully audited.

The two companies comply with all the legal and fiscal requirements of their own jurisdictions but operate together and produce a non-statutory report and combined accounts for the whole of Ireland to reflect this position. Both organisations are governed by their Memorandum and Articles of Association and provide for member-based organisations limited by guarantee.

Related Organisations

Christian Aid Ireland is part of the wider Christian Aid family and is a related party of Christian Aid (a company registered in the UK, company no. 517525, charity no. 1105851). Christian Aid Ireland shares the International Department of Christian Aid and receives some services, including Human Resources, Information Technology and Supporter Relations support.

Board Members and Structure

Christian Aid Ireland as discussed above operates on an all-Ireland basis under two limited companies registered under the name Christian Aid Ireland. The Trustees are also full Directors of Christian Aid Ireland for Company Law purposes.

Directors are drawn from diverse backgrounds in business, professional life and member churches, up to a maximum of thirteen appointed in each company. This ensures a broad range of experience and skills are brought to Board deliberations. Three categories of Directors exist: at least eight representatives of the member churches, up to four representatives of the Board of Christian Aid and up to five other representatives endorsed by Christian Aid. There are nine Board members in common between the Northern Ireland and Republic of Ireland companies and four Directors who sit only on one of the two company Boards. Christian Aid Ireland has three external members who support the Board and are not Directors/Trustees of the Board (Mr Graham White, Mr Geoffrey Corry & Ms Pauline Conway).

New Directors are nominated by the Nominations and Procedures Committee and appointed by the members at the Annual General Meeting. New Directors participate in an induction programme where they are introduced to the work of Christian Aid Ireland and meet individually with the executive leadership team to gain an overview of the organisation's structure and governance arrangements to enable them to fulfil their roles. Further training for appointees and all Board members is given as and when required, or if specifically requested. Board and staff members adhere to a Code of Conduct and a Declaration of Interests is completed annually.

One quarter of the Directors retire each year by rotation.

The Board's principal responsibilities include: determining the overall strategy, policies, direction and goals of Christian Aid Ireland; protecting and promoting the identity and values of the charity; and fulfilling their statutory responsibilities. The Board delegates the day-to-day operation of the organisation to the CEO and the Leadership Team.

There are clear distinctions between the role of the Board and the executive leadership team. The executive leadership team is responsible for preparing policy, strategic planning budgets, financial reports and risk registers which are approved by the Board. The executive leadership team then implements the policy, plans and budgets and these are continually monitored by Board.

No directors receive remuneration for their services to Christian Aid Ireland but are reimbursed for any incidental expenses claimed.

During the past financial year, the Board met five times, giving members the opportunity to develop greater understanding of the organisation's objectives and performance. Three new board members participated in induction training.

There are currently two committees of the Board:

- Finance, Audit and Risk Committee
- Nominations and Procedures Committee

Finance, Audit and Risk Committee

The Committee meets at least quarterly and is made up of between three and eight members. Up to four members can be appointed by the Board (at least one being drawn from each of the NI and ROI Boards). The Chair is nominated by the Nominations and Procedures Committee. The Committee has the authority to obtain specialist external advice when required or if necessary to invite someone with specialist skills onto the Committee for a specified period. The quorum is three members of the Finance, Audit and Risk Committee, two of whom must be Directors.

The Committee operates under terms of reference and assists the Board in their responsibility in:

- Ensuring that the organisation's accountability framework is fit for purpose
- examining and reviewing all systems and methods of financial control ensuring that adequate processes exist for the identification, analysis and management of risk
- reviewing the recommendations contained within both internal and external audits and ensuring an appropriate implementation process is in place
- ensuring the charity is complying with relevant laws, financial regulations, appropriate voluntary codes and recognised good practice.

The Committee reviews the principles governing the pay and benefits of all employees and recommends to the Board for approval any increase in remuneration of employees including key management personnel and the Chief Executive.

The Committee reports to the Board at each Board meeting and the minutes of their meetings are shared with the Board. The Committee reviews the annual financial statements and detailed budget for the year, ensuring that it is in line with the strategic priorities of the organisation and recommends both for approval to the Board. Monitoring of performance against budget is done on a regular basis.

The Committee met five times during the year.

Nominations and Procedures Committee (N&P)

The Nominations and Procedures Committee is responsible for seeking nominations for the recruitment of new Board members. Its primary concern is to ensure that there is a strong Board in place which continues to have a mix of skills, experience, qualities and knowledge appropriate to Christian Aid Ireland's structures and the needs of its beneficiaries, so that the organisation can respond to the challenges and opportunities it faces. Christian Aid Ireland has one external member of N&P who is not a member of the Board (Ms Gillian Kingston).

The Nominations and Procedures Committee adheres to the Terms of Reference agreed by the Board for how the Committee operates. It presents its recommendations to the Board prior to the AGM and the Board issues a slate of names for the members to vote on at the AGM, usually held in October each year.

The Nominations and Procedures Committee met in full twice during the year.

Board and Committee attendance

Board Attendance during the year was as follows:

Name	Board	Finance, Audit and Risk Committee	Nominations and Procedures Committee
Rev Dr Liz Hughes	5/5	3/5	1/2
Dr E Carol Ackah (Resigned Oct 19)	2/3	1/3	
Dr Steve Aiken (Appointed Oct 19)	1/2		
Mrs Hazel Baird	5/5	4/5	
Dr Nicola Brady	5/5		2/2
Mr Joe Campbell	3/5		
Mrs Alexis Chapman	3/5		1/2
Mrs Rita Day (Appointed Feb 20)	0/0		
Mrs Sandra Dukelow (Resigned Oct 19)	0/3		
Mr Gareth Dunlop	2/5		
Rev Dr Laurence Graham	5/5		
Mr Hal Hosford (Appointed Feb 20)	1/1	4/4	
David Kingston	3/5	5/5	
Rev Uel Marrs	5/5		1/2
Rev Dr Colin McClure	4/5		
Rev Michael Parker	0/5		
Mr Neil Payne	3/5	4/5	
Rt Rev Patrick Rooke	2/5		
Dr Gillian Wylie	3/5		

Profile of Board Members



Rev Dr Liz Hughes (Appointed Oct 18) Chair

Rev Dr Liz Hughes is a retired Presbyterian minister and Chair of the Presbyterian Church in Ireland's Council for Global Mission. She worked as a missionary overseas for several years before returning to Northern Ireland where she spent 17 years as minister of Whitehouse Presbyterian Church.



Mrs Hazel Baird (Vice Chair)

Mrs Hazel Baird has held senior management posts with responsibility for developing systems for integrated governance in large organisations in the health and social care sector.



Dr Steve Aiken (Appointed Oct 19)

Dr Steve Aiken is Leader of the Ulster Unionist Party and an MLA for South Antrim. He spent 32 years in the Royal Navy, commanding submarines and working extensively in the Middle East. He holds a PhD and MPhil from the University of Cambridge in the field of international relations. He is a member of Kilbride Church of Ireland and lives in Ballyclare, County Antrim.



Dr Nicola Brady

Dr Nicola Brady is General Secretary of the Irish Council of Churches.



Mr Joe Campbell

Mr Joe Campbell has been active in community relations and peacebuilding work for over 30 years. He was assistant director of Mediation Northern Ireland before working in Nepal for Presbyterian Church in Ireland.



Ms Alexis Chapman

Ms Alexis Chapman is a qualified accountant and consultant with more than 20 years' experience in the charity sector holding senior management and board-level roles.



Mrs Rita Day (Appointed Feb 20)

Mrs Rita Day is a parishioner and member of the Select Vestry and the Glebe warden for Cloonclare Church of Ireland, Manorhamilton, County Leitrim. Rita is Academic Director of Marketing, Business & Law at Dublin Business School and previously was a lecturer in a teacher training college in Belfast.



Mr Gareth Dunlop

Mr Gareth Dunlop is CEO and founder of Fathom, a dedicated user experience and digital strategy business based in Belfast.



Rev Dr Laurence Graham

Rev Dr Laurence Graham was President of the Methodist Church 2017-18. His ministry has taken him to Longford, Cork and Killarney, followed by Dublin where he is Superintendent of Dublin Central Mission. He is also general secretary of the Irish Methodist World Mission Partnership.



Mr Hal Hosford (Appointed Feb 20)

Mr Hal Hosford is a chartered accountant, a member of Dun Laoghaire Methodist Church and a Trustee of the Methodist Church in Ireland.



David Kingston

David Kingston is an actuary with a background in insurance and investment. He is an active member of the Religious Society of Friends.



Rev Uel Marrs

Rev Uel Marrs is Secretary of Council for Global Mission of Presbyterian Church in Ireland.



Rev Dr Colin McClure

Rev Dr Colin McClure is Minister of 1st Larne Presbyterian Church and Convenor of the Presbyterian Church's Board of Education.



Rev Canon Michael Parker

Rev Canon Michael Parker is Canon of St Anne's Cathedral, Belfast and is Rector of St Gall's Church, Carnalea in Bangor, County Down.



Mr Neil Payne

Mr Neil Payne is a chartered accountant, a Methodist local preacher, a member of Dundrum Methodist Church, Dublin and a trustee of the Methodist Church in Ireland. Neil also acts as the Christian Aid Ireland Company Secretary.



Bishop Patrick Rooke

Bishop Patrick Rooke is the Church of Ireland Bishop of Tuam, Killala and Achonry in the west of Ireland. He chairs the Church of Ireland's World Development and Emergency Committee, the Bishops' Appeal.



Dr Gillian Wylie

Dr Gillian Wylie works on the International Peace Studies programme in the Irish School of Ecumenics, Trinity College Dublin and is Head of ISE.

Our mission

Everyone is equal in the sight of God, yet we live in a world where the scandal of poverty, inequality and injustice persists. We act as a global movement of people to respond in practical ways to alleviate suffering; to expose and eradicate misuses of power; and to provide humanitarian support in crises and emergencies. We are a faith-based organisation, anchored in many church congregations and a wide network of trusted partnerships with organisations across the world who hold the same values. We bear witness, amplifying the voice of the marginalised and using our global presence to create a movement of people who passionately champion dignity, equality and justice for all.

Our vision

Is a world where everyone has fullness of life; a life lived with dignity, free from poverty and need; where global resources are equitably shared and fairly used; and where the voice and agency of the poor and marginalised are fully realised.

Our values

Dignity, Equality, Justice and Love

We were established as the international development agency for sponsoring churches so that they and others “could respond to Christ’s command to care for all in need”. Our values are rooted in the deep and diverse Christian tradition which informs our belief in the inherent dignity and equality of every human being, that we are called to live in just and loving relationships with all people, and as stewards of God’s creation. Our faith in God, and in God’s loving relationship with us, gives us confidence and hope that poverty can be ended, despite all that might stand in the way. It also gives cause to the three core values, underpinned by love, that guide everything we do.

Our Identity

Christian Aid Ireland is an international aid and development agency. We are the official relief and development agency of the Church of Ireland, the Presbyterian Church in Ireland, the Non-subscribing Presbyterian Church of Ireland, the Methodist Church in Ireland, the Moravian Church, the Religious Society of Friends (Quakers), the Salvation Army, and the Irish Council of Churches.

We are mandated to work on relief, development and advocacy to end poverty.

We are a member of ACT Alliance (Action by Churches Together), the worldwide ecumenical network for emergency relief.

Where we work

Christian Aid works globally in 37 countries in partnership with faith-based and secular partner organisations.

Christian Aid Ireland has a special focus on 22 core countries, where we concentrate our efforts and resources to best effect.

Our focus countries are:

- Africa: Angola, Burundi, Democratic Republic of Congo (DRC), Kenya, Nigeria, Sierra Leone, South Africa, South Sudan and Zimbabwe.
- Asia, Middle East: India, Iraq, Israel and the occupied Palestinian territory (IoPt), Myanmar, Lebanon and Syria.
- Latin America and the Caribbean: Bolivia, Brazil, Colombia, El Salvador, Guatemala, Honduras and Nicaragua.

How we work

Working through partnership:

People living in poverty are the real experts on their situation. They should have the power to shape their future and fulfil their human rights. That is why we work with local organisations or partners that have a unique insight into the problems faced by their communities. Together we develop projects tailored to meet the needs of communities, which differ across locations and contexts.

We work to ensure that people living in poverty, especially women and excluded groups, can participate in decision-making, holding those in power to account. Working through partner organisations also means that we can provide support as soon as emergencies happen and ensure that a locally-led response is sustained both during and after a crisis.

How we engage and communicate with stakeholders

Christian Aid Ireland communicates regularly with our supporters about how their generous donations are put to use to tackle poverty and injustice. Our website, christianaid.ie, alongside our main social media channels, Facebook, Twitter and Instagram, are the primary ways in which we share regular updates. We produce two 16-page magazines a year in May

and October, with feature articles about our overseas work. Church and community initiatives across the Republic of Ireland and Northern Ireland include regular outreach and information events to facilitate face-to-face engagement and exchange with our valued supporters.

How we engage with staff: remuneration policy

HR is provided under a shared service agreement from the London office and to date our remuneration policy follows their written policy.

Salaries are set within in a policy that reflects the values and ethos of the organisation, benchmarking against other comparable charities and church organisations at a level that is just below or at the median of these comparators.

The basic principle for determining salaries is that employees carrying out the same or similar jobs in the same location are paid the same or similar salary. Salaries differ where jobs are of a different size, complexity, responsibility and accountability.

Tackling global poverty and social injustice is highly complex and we value the contribution that each individual employee makes to our organisation's success. Our approach to reward is guided by the following principles which are applied equally to all our staff wherever they are located and whatever their position:

- We will provide a total reward package which recognises contribution to the achievement of our aims.
- Our reward offering will be competitive in the marketplace from which we draw the people we need.
- The reward decisions we make will be consistent and based on objective assessment of our organisational needs.
- Wherever we can we will offer flexibility and choice so that individuals can achieve what is most relevant and has most value to them.
- We will make arrangements which comply fully with relevant legislation wherever we are operating.

Christian Aid Ireland monitors any changes to policy or uplifts applied by Christian Aid and decides whether the changes are applicable, relevant and appropriate to each of the jurisdictions in which we operate (namely Northern Ireland and Republic of Ireland). Pay uplifts are discussed and reviewed by the Finance, Audit and Risk Committee and approved by Board.

Commitment to best practice in Corporate Governance

Christian Aid Ireland is committed to the standards contained within the Irish Development NGOs Code of Corporate Governance as developed by Dóchas. The aim of the code is to determine and formulate standards of best practice in corporate governance applicable to the Development NGO sector with a view to strengthening the impact and quality of Development NGO work and enhancing stakeholder confidence in the sector.

Christian Aid Ireland is committed to being compliant with the Charities Governance Code as required by the Charities Regulator. Reporting on compliance is required by January 2021. This will replace the Dóchas code referred to above.

Objectives

Christian Aid believes in tackling the root causes of poverty, not just the symptoms. We believe the world can and must be changed so that there is equality, dignity and freedom for all. We are driven to make this change happen and to inspire others to help make it happen.

Poverty, power and prophetic voice are the three pillars of our understanding of how to address and eradicate poverty.

Our organisational strategy to help us achieve these three pillars is based around these 5 statements of strategic intent:

Inspiration: We want to inspire churches, the public, government, influencers and decision-makers to help us end poverty, inequality and injustice.

Impact: We want to make big, deep, inclusive, lasting changes to the lives of people living in poverty.

Income: We want to grow our supporter network and grow and diversify our income, so we can achieve greater impact.

Image: We want to build on our good reputation in Ireland as a strong, effective, transparent and trustworthy organisation.

Integrity: We want to do our work with integrity and humility, based on our Christian faith.

Our corporate objectives are:

Corporate Objective 1. Participation, Accountable Governance and Human Rights:

We seek to increase accountability of governance systems at all levels and challenge unjust power dynamics, so that marginalised people, especially women and girls, can demand and access justice, resources and essential services and fully realise their human rights.

Corporate Objective 2. From Violence to Peace: We tackle the root causes of violence and use our understanding of the key drivers of violence to promote transparent and inclusive peace building that contributes to lasting peace, justice and security for all, especially vulnerable women and men.

Corporate Objective 3. Humanitarian Response: We respond to humanitarian crises, with a particular focus on protracted and forgotten emergencies, providing lifesaving assistance, restoring livelihoods and protecting the dignity of the most vulnerable.

Corporate Objective 4. Empowering Women and Promoting Gender Equality: Our work challenges patriarchal power relations so that everyone, especially women and girls, can claim their civil, political, social, economic and cultural rights, while mitigating threats of violence or intimidation.

Corporate Objective 5. Taking an Active Lead in the Global Movement for Social Justice: We seek to inspire and mobilise support and action in Ireland for a just and sustainable world.

Corporate Objective 6. Financial resilience: We seek to grow and diversify our income sources and manage our costs effectively.

Corporate Objective 7. Good governance: We are open, transparent and accountable in all our work, meeting all governance requirements and carrying out our work with integrity.

Corporate Objective 1:

Participation, Accountable Governance and Human Rights

Across the countries and communities in which we work to demand human rights and challenge injustices, 2019 has been a mixed year. Many countries have continued to face restrictions against civil society organisations and movements, except for Angola and Sierra Leone where Christian Aid partners positively benefitted from more engagement with authorities. But Guatemala saw repressive actions and regressive legislation; there was a concentration of authoritarian power in El Salvador; and Colombia witnessed an increase in the killing of human rights defenders. In IoPt, Israel was emboldened by US support for its pursuit of annexation. And in Zimbabwe there was violence against protesters against a backdrop of a deteriorating economy.

Despite such challenges, partners are using creative ways to navigate their changing and complex environments and identify opportunities.

In Angola, our partner Omunga has used the increased openness to galvanise organisations and movements. Campaigners opposing the construction of a polluting fertilizer factory in a residential zone in Benguela secured a victory when they uncovered irregularities in the approval process.

In Sierra Leone, community members in Malen Chiefdom experienced positive engagement from national authorities on the large-scale land acquisition by palm oil multinational SOCFIN. Sustained advocacy by our partners highlighted the violence against community members and led to the dropping of dubious charges against local activists. The Vice President created a committee to investigate all land-related conflicts in the district.

In Colombia, Canadian company Eco Oro withdrew from an open pit gold mining project, and 45 displaced families returned to live on their land and 60 families returned to cultivation. This was an emblematic land reform case as partners, activists and organisations have been taking legal and political actions since 2011 to highlight the dangers of open pit gold mining and the impacts on livelihoods and health. The company has since sued the Colombian state for 764 million USD, showing the scale of power and interests involved.

In El Salvador, there was a favourable court ruling on the right to an identity for a trans person, opening the possibilities for them to change name on official documents without sex reassignment surgery. Our partner FESPAD presented the case and based its arguments on an Inter-American Court decision demanding it be filed and respected in El Salvador.

In Guatemala, the Human Rights ombudsman accompanied members of the municipal-level social audit commissions for the first time. The social commissions monitor and report human rights violations that are happening at the municipal level and recognition from the Human Rights ombudsman elevates the legitimacy of their work for both local and national level.

In IoPt, the Israeli Supreme Court ruled that two election candidates who are Palestinian Citizens of Israel (PCI) would be permitted to run in national elections. Our partners, Adalah, represented the candidates, opposing official attempts to disqualify them. The Supreme Court ruling also protected the rights of PCIs to vote and participate in the elections. Adalah was also successful in banning surveillance cameras at polling stations, reducing the level of intimidation expected against PCI voters.

In Zimbabwe, Zvishavane rural district council developed a district environmental and safety policy following a petition from community liaison committees. The policy will be a reference point for both the community and the district council as it seeks to monitor damage to the environment from mining activities.

Case study: female miners in Zimbabwe

Shuvai Mutami lives in Zvishavane town in central Zimbabwe, where gold and diamond mining are the biggest source of income. Shuvai, like many other women, is excluded from formal mining, because of social and political discrimination. Shuvai set up a small-scale, unregulated and high-risk mine to earn an income and support her family. Christian Aid's partner, Centre for Conflict Management and Transformation (CCMT), is challenging this discrimination and exclusion through workshops on gender equality, economic opportunities and health and safety. Through CCMT's support, Shuvai has reduced risks in her own mine by complying with environmental protection legislation and ensuring safe conditions for herself and her workers. Shuvai also became a member of Zvishavane Women in Mining Association and is a mentor to other women miners. Shuvai said 'CCMT, through its dialogue processes, opened doors for women to stand up on their own and to fight for their economic rights'.



Mrs Shuvai Mutami carries out her daily activities at her Pyramid Mine, Zvishavane in Zimbabwe showing that female small-scale miners are also capable of success in a male dominated industry. Credit: CCMT

Corporate Objective 2:

From Violence to Peace

Christian Aid Ireland leads the peacebuilding and conflict prevention work of the Christian Aid family globally. In 2019, our team provided technical expertise and advice to support work across 19 countries in Africa, Asia, the Middle East and Latin America. We tackle the root causes of conflict and use our understanding of peacebuilding to promote transparent and inclusive processes that contribute to sustainable peace, justice and security for all, especially for vulnerable women and men.

Addressing the human rights of those who are hardest to reach and most at risk of being left behind is a strong component of the 'From Violence to Peace' work, by identifying and challenging the systematic drivers and transforming conflict peacefully.

Promoting peace at the local level continues to be a core priority for us. Our United Nations Peacebuilding project in Myanmar recognises that for young people growing up amid the country's political transition, ethnicity and religion are the dominant factors shaping personal identity, regardless of class or educational level, leading to sectarian divisions, hate speech and inter-communal conflict. Our project empowers future religious leaders, from Buddhist and Muslim communities, providing peace education and working with tech start-ups to develop an algorithm to tackle hate speech on social media platforms. We work with women in each community, to ensure underrepresented voices in local peace processes have a central role in our work.

The protection of human rights defenders facing violence remains an important facet of the 'From Violence to Peace' strategy and a key priority for countries in the Latin America and Caribbean region. Our partners have challenged impunity for human rights violations and supported women human rights defenders working for peace. Partners in El Salvador have advocated to change the government's repressive approach in response to violence, working with gangs and ex-gang members to create conditions for dialogue between communities and authorities. This led to a reduction of police abuse and helped tackle stigmatisation against youth.

In Burundi, our partners are working to prevent violence in the pre-election period by engaging community leaders, youth, media outlets and religious leaders in Bujumbura, an area that experienced high rates of violence during the 2015 elections. The peace platforms have built trust and cooperation within the community, creating space for accurate information sharing to tackle misinformation and sustain peace.

Over the last year, Christian Aid Ireland made a significant contribution to develop best practices on governance and peacebuilding. The September 2019 'Syria Civil Society' report broke new ground in giving a voice to people who have lived through atrocities, moving away from the media's depictions of violence and highlighting the work of social movements and civil society groups to rebuild the social fabric of trust and cooperation in Syria. Our team also published the 'Keeping hope alive' report, demonstrating the impact of our work in South Sudan, Israel and the occupied Palestinian territory (IoPt), Colombia, Guatemala, El Salvador and Honduras, and a report on 'Integrating Conflict Prevention in Humanitarian Resilience', to enhance the contribution of humanitarian responses in promoting peace.



A dialogue facilitation training in Mawlawi Chan Kaman (Muslim village), Sittwe township, Rakhine State.

Case study: Peacebuilding in Rakhine State, Myanmar

Christian Aid's 'Sagarwine' project brought different ethnic minorities together in 25 villages across Rakhine State in Myanmar, building the capacity of 181 young women and 139 young men in conflict management, leadership and dialogue facilitation.

"In the training we have 2 different groups, Rakhine and Muslim (Rohingya). Before, when passing each other in the street we would never stop and talk. Now since the training has brought together, we stop for a chat in the street."

While tensions between Buddhist and Muslim communities in Myanmar have caused sporadic intercommunal violence since the colonial era, with legacies that shape the perceptions of future generations, this initiative demonstrates the potential of young people to act as entrepreneurs of peace.

"We were excited to organise a community dialogue in our village, but it was difficult to get people to come and participate. They didn't believe in it, got annoyed even. But we didn't give up and after the activity the villagers came to thank us. They really appreciated the dialogue."

Cultural hierarchies have limited the space for young people to engage older generations in local peacebuilding initiatives, however, this project provided a forum for divided communities to come together in an effective way, building mutual trust and making incremental steps towards peaceful coexistence. This highlights the realities of the UN's Youth, Peace and Security agenda, demonstrating that youth are active stakeholders in a conflict with the capacity to become important agents of change in building peaceful and resilient communities.

Corporate Objective 3:

Humanitarian Response

Christian Aid Ireland responds to humanitarian emergencies and disasters around the world, providing immediate relief and longer-term support.

We supported increased productivity and food security in Burundi, DRC and South Sudan, by providing vulnerable households with seeds and tools and training them on sustainable agricultural practices.

In Burundi and South Sudan, Village Savings and Loan Associations (VSLAs) were established, with 53% of members reporting increased household income as a result of their engagement with their VSLA group.

In Myanmar, we provided livelihood support to increase family income and build economic resilience, with 48% of targeted households reporting a minimum 100% increase in income. Across our programmes, the income generated from increased agricultural productivity or other livelihood activities enabled vulnerable households to meet key needs at family level, including health, education and shelter.

We met the essential water and sanitation needs of vulnerable communities, including: the construction of water points in DRC and South Sudan ensuring improved access to safe drinking water; the construction of latrines and handwashing facilities in Myanmar and South Sudan, ensuring access to appropriate toilets; and the distribution of dignity and hygiene kits in Myanmar, designed to meet the specific needs of beneficiaries, including girls and women. We influenced societal attitudes and practices that perpetuate gender inequality and gender-based violence (GBV) by actively engaging with senior members of communities and duty bearers in Burundi, DRC and Myanmar to challenge harmful norms and champion change. In Burundi and DRC, we trained community leaders and the police and military on GBV prevention, mitigation and response to raise awareness, increase access to essential services, and enable a coordinated approach to GBV.

In Burundi, DRC, and Myanmar, we supported 427 GBV survivors to access essential and appropriate services, including medical treatment, psychosocial care, legal services and livelihood opportunities.

Our programmes in Burundi, DRC, Myanmar and South Sudan supported communities to identify the risks that affect them and to analyse the resources and strategies available to them to respond, allowing communities to develop action plans to mitigate and reduce hazards specific to their communities. Through this process, we supported the construction of health centres, schools, levees, water points and community farms across all four countries.

In DRC, in response to Ebola, we reached 30,493 persons through mass community engagement and hygiene promotion to stop the spread of the disease. Further, 55,559 persons were reached through the distribution of hygiene kits, and 6,534 people were

reached through the construction of water points and permanent latrines with handwashing facilities. Further, 3,064 persons benefitted from community therapy sessions to address the psychosocial impact of Ebola at community level.

In Malawi, in response to Cyclone Idai, we met the immediate needs of 950 vulnerable households with multi-purpose cash support, enabling households to meet their individual urgent needs while supporting local markets. We also supported 1,200 highly vulnerable individuals, including pregnant women and young children with specialised nutritious foods. In Myanmar, in response to heightened conflict in Rakhine State, we reached 1,364 displaced households with emergency shelter support. We also supported 3,643 vulnerable persons, including pregnant and lactating women and adolescent girls, with emergency health support.

In Nepal, we supported 800 flood-affected households through the construction of community water points, household latrines and bathing spaces, the distribution of hygiene kits and hygiene promotion.

In DRC, in response to heightened conflict in Kalehe, we met the immediate needs of 500 displaced households through unconditional multipurpose cash support, providing families with the flexibility to meet their own urgent needs.

Christian Aid Ireland directly reached over 200,000 people (56% female) through its Humanitarian programme in 2019.

Pregnant mother-of-two Adut Mariu Guot at the new borehole near her home in the village of Biet in Northern Bahr el Ghazal, South Sudan. Credit: Robinah Kojo



Case study

As part of the Irish Aid-funded Humanitarian Programme Plan in 2019, Christian Aid and partner, Support for Peace and Education Development Programme (SPEDP), drilled and restored 20 boreholes, built blocks of gender-segregated, disability-friendly latrines with hand-washing facilities for three schools, and organised hygiene sessions for school children and community members in Northern Bahr el Ghazal, South Sudan.

Adut Mariu Guot is a 23-year-old woman from the village of Biet in Northern Bahr el Ghazal. She is a mother of two children and is pregnant with her third child. Previously, Adut and her children had to walk 40 minutes to collect water at the local river. People were frequently ill from drinking the water from the river, and three children recently drowned while collecting water. Christian Aid and SPEDP constructed a borehole near Adut's village, ensuring access to safe drinking water for Adut's family and the members of her village. A Water Management Committee was also established, and members were trained to oversee safe and equitable access for all community members, and two borehole mechanics were trained to ensure the continued operation and maintenance of the waterpoint. Access to safe water is vital for good health; Adut and her children can drink as much water as they need and can regularly wash their hands. As a result of the borehole, Adut tells us that "the rates of diarrhoea and stomach aches have reduced, and our children are no longer at risk of drowning while fetching water". Also, Adut now has more time to do other things, including developing her small business and supporting her children to stay in school – "the longest a person now has to wait to collect water is five minutes".

Corporate Objective 4:

Gender Equality

During 2019, Christian Aid Ireland's work on **gender equality** included access to and protection of livelihoods for women, support and advocacy for victims of gender-based violence, access to land and participation in public life.

In **Angola**, Christian Aid Ireland's partner CICA advocated for women's rights within their congregations and saw an increase in women speaking out against domestic violence. The Presbyterian Church supported two projects; one helped girls and young women to build 'competencies for life', including personal development which has resulted in more girls attending school, becoming involved in community groups and holding leadership roles in their community; the other project for young men was delivered by youth mentors and focused on positive masculinity, human rights and gender equality, supporting them to develop life skills and make positive choices.

In **Colombia**, our partner Sisma Mujer's advocacy increased the focus of national institutions on the use of sexual violence by legal and illegal armed actors. The psychosocial support provided by Sisma helped build the confidence of women victims to independently take forward their cases of violence (physical, sexual, psychological) to local authorities. This represents a significant power shift for women victims, as most never had the space to interact with the local authorities, prior to Sisma's accompaniment.

The **El Salvador**, Ministry of Security approved an equality policy and action plan, making it mandatory to include analysis of women's safety for all security decisions.

In **Guatemala**, funding for Support Centres for survivors of gender-based violence was maintained due to partner advocacy (following a threatened 95% cut).

In **IoPt**, Gaza partners provided psychosocial support to 450 women and 400 children, with 67 girls included in non-traditional cultural, social and sports activities. CFTA supported 12 hearing impaired girls to launch a successful campaign 'inclusive university', demanding the right to access higher education. The use of a safe space on the beach near Khan Younis presents opportunities for women and other young leaders to gather, free from the pressures of living in Gaza. They also host their own events in the space which is an empowering process and strengthens community networks.

In **Sierra Leone**, partners continued to support women's participation in public life, preparing women candidates for election from local to national level. Green Scenery also encouraged chieftdom authorities to involve women in relevant development decision-making processes including land rights. This was demonstrated in Portloko where the Paramount Chief sought the consent of Romeni women's chairlady to give her land to new investors, which was denied.

In **Zimbabwe**, women miners were supported to access livelihoods and women-only platforms proved effective as they can comfortably share their issues and propose effective

strategies in their own space. Men were engaged to prevent gender-based violence and the number of cases reported by men in the target areas has increased, while victims have been supported to access available referral services. A Church and Community Mobilisation Process was also used whereby church leaders and their congregations worked together to bring about positive changes to reduce levels of vulnerability, poverty and gender-based violence. One aim was to empower women through improving their access to income-generating activities such as poultry farming. The project in Burundi saw the establishment of 31 committees to advocate on the prevention of sexual and gender-based violence, to monitor and report on such instances and refer survivors to appropriate services.

Our project in **Brazil** supported a safe house which hosted women escaping gender-based violence. The project worked with an ecumenical network of women faith leaders to carry out activities to build capacity among church audiences to promote an egalitarian reading of the Bible, strengthening initiatives to protect women from violence.

Case study: Women street traders in Angola

After years of war and more than 500,000 dead, many families in Angola became dependent on women as the main breadwinner. As employment is scarce and women's participation in formal employment is low, many earn a living by selling food, clothes and other items as street traders. These female traders often face abuse and harassment from the police, which increased after a series of actions taken by the government to end informal street trading. Christian Aid's partner, ASSOGE, works with female traders to protect them from abuse and tries to change negative public perceptions. One major success was the first national conference on 'street traders, their protection and contribution to the country's economy', which presented the social reality of the informal trade, challenged police abuse and generated a lot of national attention that was critical in positively changing perceptions of media personnel, academics, parliamentarians, and the public in general.



A street trader stands by the side of the road selling her goods in the Angolan city of Luanda. Credit: Amor de Lourdes Mateus

Corporate Objective 5:

Taking an Active Lead in the Global Movement for Social Justice

Public Engagement

We continued our public engagement programme in 2019/20 as laid out in our public engagement strategy, focusing on developing understanding in the key areas of human rights, gender equality, economic justice, from violence to peace, humanitarian response and climate change.

We increased supporters' understanding through speaking engagements, print media, social media, radio and outreach activities, reaching approximately 20,000 people.

Support from Churches

We are continually grateful for the consistent support we receive from our sponsoring churches – financially, prayerfully and in education of important development issues.

The Presbyterian Church in Ireland supported projects focusing on the needs of vulnerable women in Angola, Brazil, Burundi and Zimbabwe. The Methodist Church in Ireland continued to support the Church Land Programme in South Africa and a women's empowerment project in Bolivia. The Church of Ireland, through the Bishops' Appeal, supported projects in Angola, solar ovens in Bolivia, macadamia farming in Burundi and former land labourers in Nepal. We also received support for our emergency appeals for the Rohingya crisis, Cyclone Idai, the Indonesia earthquake and the famine in East Africa.

Christian Aid's Senior Theology Advisor Rev Bob Kikuyu from Kenya visited Ireland in October and spoke in churches and to local clergy about Christian Aid's work there.

In October, we took three supporters to see our work in Burundi, including a Minister from Cork Diocese, a Presbyterian Minister from Lisburn and a retired school teacher, who has been volunteering as a schools speaker for us. The visit resulted in a commitment from Cork Diocese to continue funding a project in Burundi.

Several groups took part in 'Just Scripture' sessions, connecting with groups in Bolivia to study the Bible together – an enriching time for all involved with one participant explaining that their "western views of power were well and truly challenged."



Bob Kikuyu spoke at Lowe Memorial Presbyterian Church, Belfast, October 2019.



Rev Tony Murphy from Cork diocese at Igogoretse agricultural cooperative in Burundi, October 2019.



Irish Methodists hold an online Bible study session with Bolivian Christians.

Support from Communities

We are especially grateful for the many volunteers who fundraise through house-to-house collections, coffee mornings, big brekkies, sponsored events or church collections. Over €575,000 was raised in Christian Aid Week 2019 and we simply could not do this without your support. The house-to-house collections remain strong in some areas, despite the overall decline in this form of fundraising. Next year we are asking some of our local fundraising groups to run a series of autumn or spring walks.

Our two charity shops in Garvagh and Cullybackey continued to run well with committed volunteers. The coronavirus lockdown and the lease being due for renewal led us to take the difficult decision in April 2020 to permanently close the shop in Cullybackey. We're grateful for all the effort they put in to running the shops and trying new ideas to engage with their customers and communities.

We continue to engage with trusts and foundations and are grateful to the Bank of Ireland Staff Fund and the Electric Aid Fund for their support in 2019 for our projects in Bolivia, Nepal, Burundi, Colombia, Nigeria and Zimbabwe.

We recognise the importance of engaging young people with development issues so we took part in the inaugural Irish Youth Ministry Gathering, offering resources to help leaders talk about development issues. We have had new engagement with 8 schools and 5 youth groups and we plan to continue to build on this. After a successful trial, we will be launching our Girls' Brigade badge material in August 2020 which focuses on climate change.

We helped organise and participated in the inaugural One World Week festival led by the Coalition for Aid and Development Agencies. We ran an interactive exhibition at St Anne's Cathedral, Belfast and an event at Queen's University where we launched a research report into conflict sensitivity.

In April, David Thomas stepped down as chair of CADA after leading the coalition for 3 years. We reached approximately 16,000 people through 176 speaking engagements.

Media and Communications

In 2019 we achieved nearly 500 mentions of Christian Aid Ireland and our work in the media. Highlights include:

For Christian Aid Week, RTÉ One aired a church service, which featured the work of Christian Aid and we ran 100 local radio adverts across the island of Ireland.

During the summer, Karol Balfe, our head of From Violence to Peace, was interviewed by RTÉ Radio One's Morning Ireland to discuss the impact of the war on drugs on the world's poorest.

Dean of Belfast, Very Rev Stephen Forde visited our exhibition during the One World Festival, October 2019.



Claudia Mejia Duque from Sisma Mujer and Maria Eugenia Cruz Alarcon from Network of Women's Rights Defenders, Colombia visited Dublin, October 2019

A report by Dr Julie Norman and Dr. Drew Mikhael argued that aid programmes should address conflict, October 2019.



Asunta Aduong from South Sudan grew food and earned cash selling her surplus, October 2019

In September, our head of Policy and Advocacy, Sorley McCaughey, was interviewed by RTÉ News about the abusive Ireland-Ghana tax treaty. Our concerns were also featured by the Irish Times, Irish Independent and RTÉ online.

In October, RTÉ interviewed a representative of our partner Adalah and the Irish Times interviewed representatives from two partner organisations from Colombia. Also, an opinion piece by Christian Aid's Theological Advisor, Rev Bob Kikuyu was published in The Belfast Telegraph.

In the run up to Christmas the Irish Sun on Sunday included a comment piece by Chief Executive Rosamond Bennett about the struggles facing manual scavengers in India and people in rural Angola without toilets. With support from the Presbyterian Moderator and the Archbishop of Dublin our call for shoppers to forgo the materialism of Black Friday was picked up by Irish Daily Mirror and Belfast Telegraph.

Climate campaigning highlights in December included features in the Irish Times and Irish Independent on our climate finance report. In addition, our Advocacy Advisor Jenny Higgins was quoted five times in the Irish Times and interviewed by RTÉ One's News at Six and Nine during the UN Climate Change Conference in Madrid.

Finally, both the Belfast Telegraph and the News Letter ran double page spreads based on Rosamond Bennett's visit to South Sudan to see the impact of Christian Aid's efforts to tackle malnutrition in the country.

In 2019, our Facebook support grew by 18% and on Twitter it grew by 14%. Our Facebook post on the impact of the Amazon fires proved to be our most popular ever, resulting in over 300 reactions.

We published two editions of our supporter magazine, which featured partners and projects in Sierra Leone and Angola, as well as covering a range of priority themes and celebrating the impact of supporters.

Policy and Advocacy

The policy and advocacy team continued to build on the successes of 2018 in the areas of economic justice and climate justice. In September, at the Financing for Development Forum in New York, we launched the report Trapped in Illicit Finance, which included a chapter on the tax treaty between Ireland and Ghana. Christian Aid research has shown that Irish negotiators drove down the levels of tax Ghana can levy on Irish investors in Ghana, but in doing so reducing the amount of much needed money available to the African country. The report attracted extensive media coverage and was the subject of sustained parliamentary scrutiny, both at the Oireachtas Finance Committee, and in the Dáil.

Our attendance at the UN climate conference in Madrid in December was preceded by the launch of another Christian Aid report – which assessed rich countries' efforts to provide



Left:
Activists outside the Belfast branch of HSBC bank, April 2019

Below:
Forty participants attended climate campaigner training in Belfast, November 2019.



finance to developing countries to enable them to adapt to the changing climate. The report highlighted that most rich countries, including Ireland, were making contributions well below their commitments.

Amplifying the voices of partner organisations is another important function of the advocacy and policy team. During 2019 we hosted two separate advocacy visits, one from Adallah, the legal centre for Palestinian rights in Israel, and the other from Sisma Mujer, the Colombian women's rights group. Both these visits were very well received by parliamentarians in Dublin and Brussels, and allowed our partners important access to European policy makers.

2019 also saw ongoing advocacy support for the Occupied Territories Bill, with a view to seeing it passed into law in 2020.

This was also an exciting year for campaigning with our supporters and we inspired and mobilised many to act. We held four video-conferencing events to allow supporters to join a mass lobby of Parliament at Westminster in which 13,000 people lobbied their MPs on climate. Building on this, we held a Climate Campaigner training event in November to educate and inspire participants.

In April, we took campaigners to the Belfast branch of HSBC bank as part of a UK-wide climate change campaign calling for an end to their investments in coal in Bangladesh, Vietnam and Indonesia.

In September, we met with the local organisers of the school strikes for climate justice, and staff and supporters joined them for their global strike on 21 September in Belfast and Dublin. We also provided resources to teachers so that they could still take action and encourage learning by students even if they couldn't permit children to leave school.

Corporate Objective 6:

Financial Resilience

We recognise that a large percentage of our public income is generated by and through churches and individuals who are part of a worshipping community. An analysis of our total income in the past ten years showed relative stability but also the need to put in place a growth strategy, prioritising the channels of regular giving, legacies and major gifts, while continuing to work closely with our core church partnerships and events programmes particularly in the areas of regular giving and legacy gifts.

Christian Aid Ireland's public fundraising comes from a mix of audiences including churches, trusts, individual direct mail donations, regular gifts, legacies, two shops and some major donor relationships. We value our major annual public fundraising event, Christian Aid Week but also recognise the challenges faced by those who lead the house-to-house collection in Northern Ireland. A wider review of fundraising is currently underway, and it is anticipated that any recommendations made in relation to potential new funding streams and priority areas of focus will commence during the 2020/21 financial year.

We are grateful for the generous support of our small portfolio of trusts and foundations in Ireland who have enabled us to support a variety of programmes.

We continue to monitor costs and try to ensure value for money in all our procurements. Regular financial monitoring takes place at Finance Audit and Risk Committee and Board meetings. Annual and 3-year budgets are prepared to ensure financial infrastructure is in place to guide decision-making.

Financial Review

The financial statements for Christian Aid Ireland are set out on page 65.

A detailed commentary on the principal sources of funding and the financial results for the year ended 31 March 2020 is set out below.

Income	31/03/20	31/03/19
	€'000	€'000
Income	9,867	9,746

Our Funding

During the year, the charity raised **€9,867k** (2018/19: €9,746k) which reflects the continued commitment of Christian Aid Ireland's very generous supporters and sponsoring churches to meeting the needs of poor communities throughout the world. The principal funding sources are outlined below:

Donations

This includes Christian Aid week, Regular Gifts, Church Partnerships, General Donations, and Emergency Appeals.

Donations	31/03/20	31/03/19
	€'000	€'000
Christian Aid Week	580	643
Regular Gifts	494	435
Church/Denominational	400	793
General Donations	1,098	1,426
Emergency Appeals	361	186
Donations Income	2,933	3,483

Christian Aid Week

We are working with our volunteer organisers and collectors to explore and diversify the annual house-to-house collection. Changing demographics and an increasingly cashless society require us to be innovative in our approach to the Christian Aid Week appeal. Building on the integrity and commitment of our collectors, also offering different ways to engage the general public will offer opportunities to support our volunteers and increase public giving.

A wide range of activities take place during Christian Aid Week including our red envelope house-to-house collections, public street collections, coffee mornings, church collections and the Big Brekkie campaign. The amount raised for Christian Aid Week was €580k, down €63k (10%) on last year. There is a general decline in house-to-house collections which reflects the challenges experienced with public fundraising across the sector.

Regular Gifts

Regular gifts are payments made by generous and committed individuals on a monthly, quarterly or annual basis by direct debit or standing order. These donations are most important as they provide a source of predictable income and allow us to plan for future work. This raised €494k in the financial year (2018/19: €435k). Our fundraising strategy includes focusing on regular giving as a key area for future growth.

Church Partnerships and Denominational Income

The churches continue to support us generously in our emergency and long-term development work. Income from Church Partnerships/Denominational Income was €400k (2018/19: €793k).

The main Denominational income received during the year came from the Presbyterian Church in Ireland (PCI), Church of Ireland Bishops' Appeal (CIBA), the Methodist Church in Ireland (MCI) and the Religious Society of Friends (Quakers). Church Income also includes funding received from Christmas, Harvest and Easter/Lent appeals, speaking engagements, Church visits and the Black Santa appeal.

General Donations

General donations are those donations received from general cash appeals, challenge events, community events and unsolicited income. Further details of these are noted in the Fundraising section of the Annual Report. Income from general donations totalled €1,098k (2018/19: €1,426k).

Emergency Appeals

Emergency Appeals	31/03/20	31/03/19
	€'000	€'000
Humanitarian Appeals:		
Nepal Earthquake Appeal	-	1
South Sudan Crisis Appeal	-	2
Hurricane Matthew Appeal	1	14
East Africa Crisis Appeal	5	37
DRC – Ebola Outbreak Appeal	3	-
South Asia Floods Appeal	27	-
Rohingya Crisis Appeal	8	5
Syria Crisis Appeal	3	7
Kerala Floods Crisis Appeal	1	33
Philippines Typhoon Mangkhut Appeal	2	3
Indonesian Tsunami Appeal	130	45
Cyclone Idai Appeal	181	39
Emergency Appeals	361	186

Emergency Appeals income fluctuates from year to year depending on the scale of disasters across the world. In September 2018, a devastating earthquake and tsunami rocked Indonesia which left hundreds of thousands of survivors in urgent need of humanitarian aid. In March 2019, cyclone Idai caused severe devastation as it swept through Mozambique, Malawi and Zimbabwe affecting an estimated three million people.

Christian Aid Ireland supporters donated significantly to our appeals during the 2019/20 year raising €361k (2018/19: €186k). This funding comes from the public, church denominations and trusts and foundations.

The Emergency Appeals income line in the accounts does not include Emergency or Humanitarian Programme Plan (HPP) funding from Irish Aid. These funds are included under Institutional Grants.

Legacies

Legacies	31/03/20	31/03/19
	€'000	€'000
Legacies	299	299

We continue to receive donations from the legacies of exceptionally generous individuals, who remembered the work of Christian Aid Ireland with the world's poorest people in their wills. These individuals contributed €299k to income during the year (2018/19: €299k). This is another key area we hope to develop as outlined in our new fundraising strategy. Tax efficient giving/Gift Aid enabled Christian Aid Ireland to claim back €196k on donations during the 2019/20 financial year.

Institutional grants

Institutional grants are those received from Government sources and Trusts and Foundations. Total Institutional donors' income in year was **€6,586k** (2017/18: €5,922k) summarised as follows:

Institutional Grants	31/03/20	31/03/19
Irish Aid	€'000	€'000
Programme Grant II Funding (PGII)	3,243	3,243
Humanitarian Programme Plan (HPP) - 2019	1,806	1,806
Emergency Response Funds Scheme (ERFS)	667	375
<i>Total Irish Aid</i>	<i>5,716</i>	<i>5,424</i>
EuropeAid	136	356
United Nations Peace Building Fund (UNPBF)	621	-
Charitable Trustees	113	142
Institutional Grants	6,586	5,922

In 2019/20, **Irish Aid** remained our biggest institutional donor. We receive three types of funding from Irish Aid:

Programme Grant II funding is a 5-year multi-year programme established to support communities in realising their human rights, by having better access to land and basic services; benefiting from more progressive tax & fiscal policies; participating actively as citizens and influencing the decisions that affect their lives. The programme works with people in contexts of violence, supporting them to have greater safety, security and resilience, and participate in peace building initiatives to ensure lasting justice. Gender equality is a key programme focus, supporting women and girls to lobby for and access rights and services and participate in decision making from community to national level.

2019 represented the fourth year of the five-year Irish Aid Programme Grant funding plan.

We received €3,243k from Irish Aid Programme funding during the year (2018/19: €3,243k) for the development programme covering Angola, Colombia, El Salvador, IoPt, Sierra Leone and Zimbabwe;

HPP - The Humanitarian Programme plan is now a tri-annual programme, to bring it into line with the Programme grant, created to meet the needs of the most vulnerable people in humanitarian crises caused by protracted conflict or natural disasters. This funding provides for the humanitarian needs of the most vulnerable men, women & children. These needs include agriculture kits, tools & seeds, food items, shelter & water and sanitation products. Support is also provided to survivors of gender-based violence, including medical kits, medical checks, counselling and legal support.

The programme includes resilience, where communities are able to implement controls to mitigate the effects of conflict, natural disasters etc in their communities.

The next round of HPP funding will take place from 2020 – 2022.

We received €1,806k funding from Irish Aid HPP during the 2019/20 year (2018/19: €1,806k).

Emergency Response Funds Scheme (ERFS) is specific funding for emergency situations. When a sudden onset crisis occurs, every minute is essential & there is no time for prolonged approval processes. In order to assist NGOs in being prepared for these crisis situations, Irish Aid introduced the ERFS Scheme. Funding is received from Irish Aid at the beginning of each Irish Aid year (1 January – 31 December), as pre-positioned funding. These funds are restricted to humanitarian response, but are not allocated to a specific project, allowing Christian Aid to access them when required for immediate response to sudden onset crises. Christian Aid submits a short proposal and budget for Irish Aid approval. ERFS projects run for a maximum implementation period of 3 months, to provide for immediate needs and allow time for Christian Aid teams to access further funding if a longer-term response is required.

Funding is received on an annual basis. The HPP/ERFS funding from Irish Aid in 2019/20 was for humanitarian work in DRC, Myanmar, Nepal and Malawi.

Further detail of Irish Aid income and expenditure during the year and balances carried forward are shown in note 22 to the financial statements.

Christian Aid Ireland has an objective to develop a funding strategy focused on institutional donors and Trusts and Foundations. In the 2017/18 Christian Aid Ireland secured its first funding from the European Commission (**EuropeAid**).

The total project value is €538k over a two-year period to support female human rights defenders working on implementing the peace process in Colombia working with our partner Sisma Mujer. 5% of this project amount will be match funded by Christian Aid Ireland.

A second EuropeAid grant was secured in 2018/19. The total value of this project is €666k over a two-year period. This project seeks to increase the participation of communities and civil society organisations in the implementation of the El Salvador Security Plan working with our partner Fespad. 25% of this project amount will be match funded by Christian Aid Ireland.

Income from other **Charitable Trustees** amounted to €113k (2018/19: €142k).

A wide range of projects received generous restricted funding from Trusts and Foundations from across Ireland. The country programmes in receipt of funding allocations from these sources are: Bolivia, for the provision of solar powered ovens; supporting coffee and macadamia cooperatives in Burundi; the rehabilitation of boreholes in South Sudan; and the provision of clean cookstoves in Nigeria.

Some more details on our funders are outlined in the Fundraising section of the Annual Report.

Other

Charitable Activities	31/03/20	31/03/19
	€'000	€'000
Other Trading Activities	42	34
Investments Income	7	6
Other	0	2
Other Income	49	42

Other Trading Activities

The trading income refers to the operation of our charity shops in Garvagh, County Londonderry and Cullybackey, County Antrim. The income received from the shops amounted to €39k (2018/19: €32k). In addition, we receive a share of profit from a related party Christian Aid Trading Limited (CTL) which amounted to €3k (2018/19: €2k).

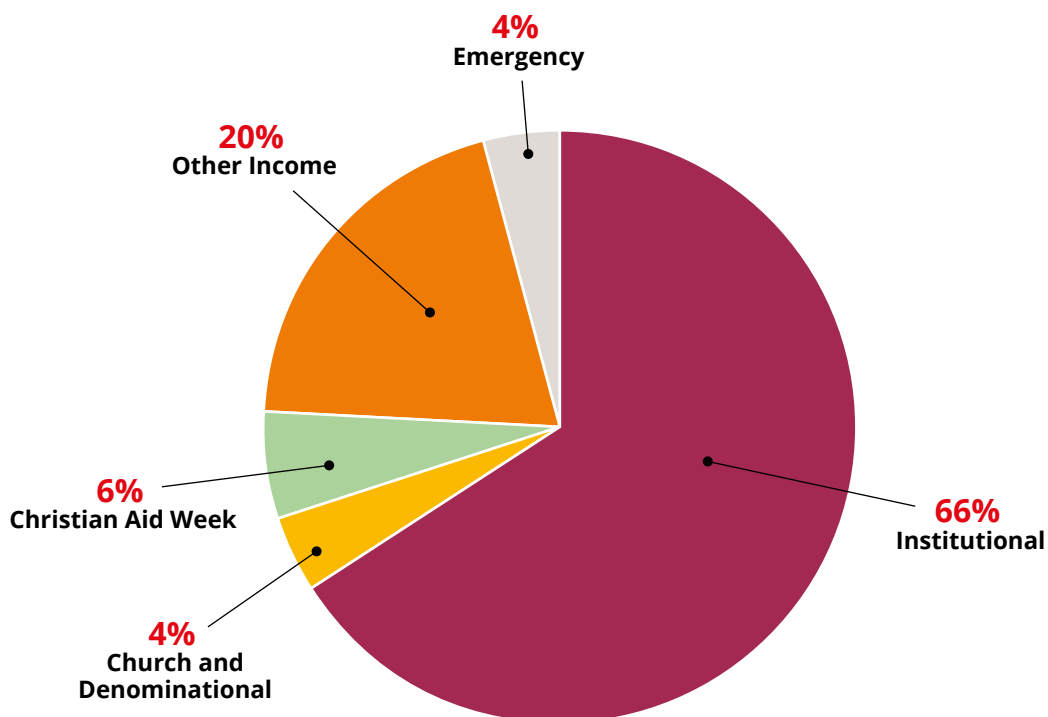
Investment Policy and income

Investments are made in short term bank deposits in conjunction with cash flow requirements for the organisation. These deposits are placed only with reputable institutions that have a credit rating of B+ or more. The investment position of the organisation is reviewed by the Finance, Audit and Risk Committee on an ongoing basis throughout the year. The income from short term investments for the year was €7k (2018/19: €6k).

Other Income

This income is generally raised from fixed price ticket entry for events. The receipts of €2k in the 2018/19 year were from the Belfast Castle Abseiling event.

Where the money came from



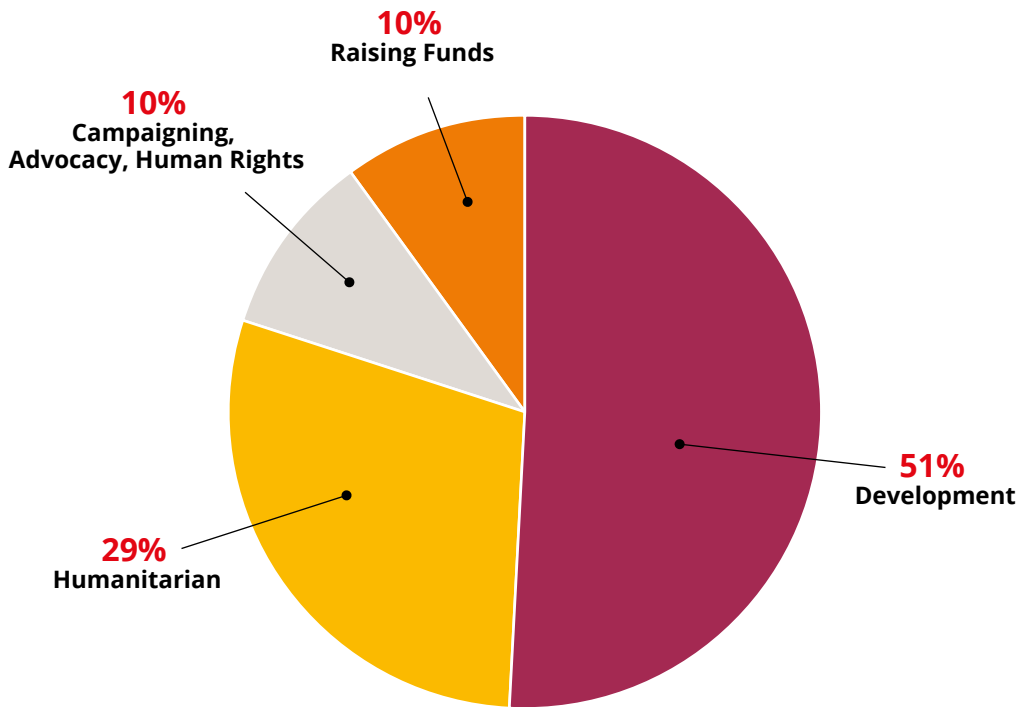
Expenditure

We spent a total of **€9,989k** during the year.

€8,975k (90%) was spent between our charitable activities as follows: Development €5,137k (51%); Humanitarian €2,882k (29%) and Campaigning, Advocacy and Education €956k (10%). We invested €1,014k (10%) in raising funds. For every €1 we spent on fundraising this year we raised €3.23 (2018/19: €4.18) voluntary income to further our work.

A key part of our work in development and emergencies is working through partner organisations. These partnerships are funded by way of grants. To ensure that these partnerships are working effectively Christian Aid Ireland staff spend time working with partners to develop the most effective projects and programmes to be delivered, to increase the partners' capacity to deliver the programmes efficiently and effectively, and to monitor and evaluate and report on the work the partners have performed on our behalf.

How we spent the money



Reserves

The total reserves of **€7,293k** at 31 March 2020 fall into two categories:

Restricted Funds

Restricted funds are generated when the donor stipulates how a donation may be spent. In many cases there will be a time lag between when such funds are received and when they are spent. With emergency appeals there may be a need for immediate relief work, followed by longer term activities to rebuild people's lives and livelihoods, in line with the appeal request. This may result in appeal monies being spent over several years.

At 31 March 2020, we held €5,737k (2018/19: €6,360k) in restricted funds, mainly relating to government funding which is scheduled to be spent on planned activities before the end of December 2020.

Restricted funds balances as at 31 March 2020 are detailed in Note 15 of the Financial Statements.

Unrestricted Funds

Unrestricted funds are generated when the donor does not stipulate how the income may be spent. Within certain operating needs, the charity's policy is to ensure that such funds are spent as soon as possible, while guaranteeing that these resources are used effectively.

Unrestricted funds include designated funds where the Directors have set aside money for a specific purpose. It is the policy of Christian Aid Ireland to hold a minimal operational reserve to cover any temporary shortfall in income, unforeseen rise in spending requirements or other financial contingency, so that the charity can continue to operate at any time. The level of this reserve is based upon the Directors' assessment of the likelihood of such financial contingencies and the impact they might have. In practical terms, the Directors have required that the organisation hold between 10 and 15 weeks of unrestricted spend as reserves.

At 31 March 2020, the unrestricted reserves were €1,556k (2018/19: €1,140k) an increase of €416k. The operational reserve has decreased to €843k (representing 28 weeks of unrestricted spend). Unrestricted funds movements and balances as at 31 March 2020 are detailed in Note 16 of the Financial Statements.

Corporate Objective 7:

Good Governance

During the year we continued to ensure that processes and controls were in place within the charity, to ensure we conducted our work in an open, transparent and accountable manner to effectively manage and control the organisation, meeting all governance requirements. The Board met regularly, has diverse members, with good skills and mix of gender, has induction procedures in place and is well attended. Further details are outlined in the *Structure Management and Governance* section above.

During the year we updated our Modern Slavery Statement, Procurement Policy and Financial Crimes Policy along with a number of human resources related policies.

We also continued with the second year of our 3-year programme of head office Internal Audits.

Christian Aid Ireland monitors and complies with legislation, standards and codes which are developed for the sector in Ireland. Christian Aid Ireland subscribes to and is compliant with the following standards:

- The Charities Act 2009
- Dóchas Code of Corporate Governance
- Dóchas Code of Conduct on Images and Messaging
- The Lobbying Act 2015

The Board of Christian Aid Ireland has chosen to complete the self-assessment checklist on the Charities Governance code as issued by the Charities Regulator instead of the Dóchas Self-Assessment checklist. Compliance with this code is scheduled to be reported on by January 2021.

The Board aims to ensure the following six principles of charity governance are applied:

- advancing its charitable purpose
- behaving with integrity
- leading people
- exercising control
- working effectively and
- being accountable and transparent

There were no political contributions in the year ended 31 March 2020, and as a result no disclosures are required under the Electoral Act, 1997. As required under the Regulation of Lobbying Act 2015, Christian Aid Ireland now records all lobbying activity and communications with Designated Public Officials (DPOs). We have made all returns and submissions required by the Act.

Looking to the future

2019/20 was the fourth year of our current programme strategy and the third year of our new phase of funding from Irish Aid (2017-2021).

Christian Aid Ireland's programme strategy 2016 to 2021 sets out our objectives around five key areas, which we will continue to build upon in 2020/21. We have also developed a set of annual performance targets that will help us identify what is working well, and where we need to put increased efforts going forward.

Corporate Objective 1 - Participation, accountable governance and human rights:

There are several key strategies identified by partners to enhance progress on human rights and accountable governance in the next year: exchange visits between communities as a strategy to support coalition building at the local level in the protection of land rights; more targeted training of social organisations on the value of budget analysis for advocacy; strengthen communication and links with political actors at different levels, with church actors, journalists and researchers to be able to better influence policies and practices on the protection of natural resources as they fit within the larger issues of political power, the economic system and the climate; and continued international advocacy and international visibility in communities for the protection of human rights defenders.

Christian Aid Ireland intends to focus on: research and advocacy on business and human rights at the Irish, EU and UN level to complement partners' work in country and facilitate spaces and platforms for their advocacy; on strengthening organisational guidance on the protection of human rights defenders, civil society space and fundamental freedoms while navigating changes either at a legislative, policy or practice level of authorities and other actors; as well as continued support through research and mentoring to country teams and patterns on working within complex contexts and being able to adapt appropriately and effectively based on evidence and analysis.

Corporate Objective 2 - From Violence to Peace:

Over the last seven years, Christian Aid has strengthened its work on conflict prevention and peacebuilding, driven by our acknowledgement that development organisations have a responsibility to tackle violence and contribute towards lasting peace. For NGOs, merely working in fragile or conflict-affected areas is not sufficient. To promote lasting, durable peace requires interventions that directly address the root causes, as well as the systematic drivers of violence. In the coming year, Christian Aid Ireland will continue to develop work on 'From Violence to Peace', reducing communities' vulnerability to violence, reducing the risk of gender-based violence and supporting local peace actors. This includes supporting new and existing partners, and growing our funding to increase the impact of our work. Christian

Aid Ireland's peacebuilding and conflict prevention portfolio now includes two European Commission grants, secured to support female HRDs working on peace in Colombia (€538k over two years) and for violence prevention in El Salvador (€666k over two years). We have begun a United Nations Peacebuilding Fund project (\$990K over 18 months) to support peace education and tackle hate speech in Myanmar. Our Global Challenges Research Fund project in Colombia, in conjunction with SOAS university, addresses the challenges of moving from a conflict economy to a peace economy, recognising illicit crop cultivation as a coping and survival mechanism of vulnerable groups, dispossessed and displaced by conflict, a key driver of fragility that highlights the economic justice challenges of free market liberalisation of national economies without adequate regulation. PeaceNexus Foundation has also provided a third phase of organisational development funding for Christian Aid Ireland in its capacity as 'From Violence to Peace' global lead.

Corporate Objective 3 - Humanitarian Response:

In 2020, Christian Aid Ireland will contribute to the global coronavirus response, including reaching the most marginalised communities through community engagement, water and sanitation and health interventions. Given the existing humanitarian needs in the countries in which we work, and the additional uncertainty and hardship that is likely to arise for vulnerable communities as a result of the outbreak and the restrictions being put in place by national governments, we also aim to continue implementation of our existing humanitarian programmes as far as possible, in a way that does not put staff and affected communities at risk. We are already putting in place precautionary measures to mitigate and manage risks, and we are changing and adapting operating modalities to ensure that we can continue to provide lifesaving assistance to those most in need. We will also continue to build the long-term resilience of vulnerable communities to cope with future threats, and advocate with those in power to tackle the causes and consequences of crises. We will build on the success of our humanitarian programmes and seek to learn from the challenges we have encountered in the past, including the recent Ebola outbreaks in West Africa and DRC. We will continue to work in areas affected by violent conflict and will seek to improve our conflict sensitivity in our humanitarian programming in collaboration with our 'From Violence to Peace' team which supports the organisation's ability to be conflict sensitive across all of its work. Communities will continue to be at the heart of our work, which is central to our approach to building people's resilience and implementing sustainable projects.

Corporate Objective 4 - Women's Empowerment and Gender Equality:

In 2020 we will continue to fund the work empowering women across all our country programmes. There will be ongoing technical support from the Christian Aid Ireland team to country programmes and partners on gender, inclusion and the prevention of gender-based violence. An evaluation of all Irish Aid funded work is planned which will include a review of our work on gender equality. Partners will continue to support women to access and protect assets and livelihoods and ensure they have a voice in decision making at all levels. They

will continue to champion women's rights and challenge negative discourse on these issues. Christian Aid Ireland anticipates that the coronavirus crisis will have a significant impact on our work in 2020, delaying planned work and forcing a re-design of some programmes. We will work on mitigation and response measures and ensure that the different needs and risks for women and girls are considered. Already, our programmes are adapting with measures such as psychosocial support for women and girls in Gaza to deal with panic and fear around the pandemic. In Guatemala, ORMUSA will maintain a phone line to provide legal assistance in cases of violence against women, which is predicted to increase due to the quarantine while in El Salvador GGM are maintaining a 24-hour domestic/sexual violence helpline and providing extra hygiene supplies to women's refugees.

Corporate Objective 5: Taking an Active Lead in the Global Movement for Social Justice:

All of our work with churches and volunteers will be impacted through the coronavirus pandemic. We are exploring new ways of fundraising and connecting with supporters digitally, as well as ways of engaging with churches throughout the whole year, and not only around Christian Aid Week.

We plan to reach new and wider audiences through further media outreach focused on Christian Aid's emergency response, advocacy-initiated reports and campaigns, raising awareness of the ongoing needs in countries we work in and celebrating the efforts of local supporters. We also aim to increase our number of social media supporters by creating content that makes people 'care and share' as well as creating emotionally engaging shareable case studies and content.

We will continue to advocate for the Occupied Territories Bill to become law under the new government.

We will build on the recommendations contained in our 2020 report on the Cerrejón mine in Colombia, to lobby for the introduction of mandatory human rights due diligence for all companies, as well as for a new UN binding treaty on business and human rights. We will continue to lobby the Irish government and EU officials to legislate for greater transparency in the activities of multinational companies.

While the postponement of the UN Climate conference in Glasgow deprives us of a major campaigning moment, we will continue to lobby the Irish government, and the EU to increase their commitments to reduce carbon emissions.

Corporate Objective 6 – Financial Resilience:

The Fundraising And Supporter Engagement (FASE) team will be responsible for implementing the key recommendations of the fundraising review.

We will continue to carry out analysis and updating of our supporter database to enable us to identify opportunities for growth in income through upgrade of regular gifts, conversion of cash gifts, potential legacy income along with exploring other potential funding streams and sources of income.

We also anticipate a continued growth in our online and digital giving platforms, particularly at times of humanitarian appeals.

The new Christian Aid supporter database system, Microsoft Dynamics was due to go live by the autumn of 2019. Implementation has been delayed until May 2020. This will reflect the most up-to-date communication preferences of our supporters in accordance with the GDPR guidelines and Fundraising Regulator requirements. It will also provide greater clarity for our fundraisers to adapt and modify supporter engagement journeys which reflect the supporters' preferred frequency of mailings and their particular areas of interest.

We continue to receive the generous and prayerful support of the Protestant churches across Ireland through their annual overseas development appeals and we are committed to deepening the relationship between churches here and our partners overseas through church and supporter visits to see the impact of the work that is so generously supported. The FASE team will regularly monitor and evaluate fundraising campaigns and events, and report to the Finance, Audit and Risk Committee and the Christian Aid Ireland board.

Corporate Objective 7 – Good Governance:

We will continue to have systems and processes in place to ensure we achieve our objectives with integrity and that we are governed in an effective, efficient, accountable, open and transparent manner.

We will continue to monitor any changes in standards, statutory or regulatory requirements and ensure all policies and procedures are up to date.

We will complete the third year of our 3-year internal audit plan in 2020/21 and we will follow up on any recommendations as necessary.

In January 2021 we will be required to report compliance with the new Charities Governance Code as part of the Annual Return to the Charities Regulator in the Republic of Ireland. If any areas of non-compliance are noted, they will be addressed and action taken in advance of reporting to the Charities Regulator as part of our Annual Return in January 2021.

Principal risks and uncertainties

Christian Aid Ireland has established a risk management strategy which documents our approach to risk management and sets the direction for this work. Appropriate systems and procedures are in place to manage these risks and provide reasonable but not absolute assurance against occurrence.

Everyone in the organisation has a role to play in risk management.

The executive leadership team identifies the major strategic, business and operational risks that the charity is exposed to; and assesses the likelihood of such risks occurring and the level of impact they would have. The leadership team continually reviews and manages the identified risks and reports regularly to Finance, Audit and Risk Committee through the risk register. The risk register gives a detailed list of all the organisation's risks, the level of the risk and the risk owner who is responsible for monitoring each risk. The leadership team is supported by staff in the identification and management of operational risks and implement actions as instructed.

The internal audit function provides advice and guidance on the management of risk relating to the design, implementation and operation of systems of internal control.

The Finance, Audit and Risk committee ensures that the executive leadership team has an effective risk management process in place and reviews the risk register to ensure they are satisfied that all corporate risks are included. It also monitors the progress on the management of corporate risks and provides regular updates to the Board.

The Board approves the Risk Management Strategy and the organisation's risk appetite; it approves the Risk Register on an annual basis and monitors progress of corporate risks throughout the year.

The main risks identified together with the actions to mitigate the risks are summarised below.

Financial Stability

Risks

The principal financial risks relate to the economic environment, and the increase in populism/nationalism and the knock-on impact on income; changes in donor expectations and our ability to respond and the diversification of funding both in the donor base and between restricted and unrestricted funding in our fundraising strategy. As with all organisations, we have been affected by the downturn in the economies across the globe.

The fundraising environment remains very challenging with a combination of increased competition for public funds, globally competitive calls for funding and pressure on government finances. Populism and nationalism reduce the space for policy and advocacy work. Failure to maintain a diversified income base means there is a risk of becoming over-reliant on one institutional funder. In turn, new donors may bring new and more stringent requirements. Changes in the economy at home and perceptions of wealth of middle income countries can distort people's view of the reality for many people living in those countries and can impact their propensity to give.

Mitigating actions

To reduce the risk of significant fluctuations in income or failure to achieve the necessary level of income to protect our programmes, a comprehensive fundraising strategy has been approved by the Christian Aid Ireland Board. This strategy adopts a more targeted approach to fundraising, focusing on a smaller number of key areas such as individual giving, mid to high level donors and legacies.

A *From Violence to Peace* fundraising strategy has been developed for Irish funding which targets six specific institutional donors.

We regularly review financial information, adjust budget and review expenditure to reflect expected levels of income and have a reserves policy in place. We ensure expenditure is minimised by ensuring processes and procedures are in place to ensure we achieve value for money on all expenditure.

We have a public engagement strategy in place and perform advocacy work on protecting the international aid budget including exploring lost income from tax schemes.

We will continue to build on our good relationships with institutional and business donors and harness the commitment of our supporters and stakeholders to ending poverty. We have regular meetings with our major institutional donors and have a Programmes team to develop proposals and to manage grants received. There is a dedicated finance resource for restricted funds. We review our funding strategy and team capacity and perform partner capacity assessments and monitor and evaluate programmes and have a system in place for risk assessment and evaluation of new donor funding opportunities.

Governance/Compliance:

Risk

The principal Governance/Compliance risks relate to Christian Aid Ireland's compliance with laws and regulations; Christian Aid Ireland's compliance with donor requirements; partner capacity to comply with laws and regulations and donor requirements; compliance with General Data Protection Regulation (GDPR) and misuse of funds, fraud, corruption or inappropriate behaviour.

Christian Aid Ireland receives a significant amount of funding from institutional donors and sponsoring churches. The management of institutional donors' requirements are complex and prescriptive in nature. Compliance with laws and regulations are challenging, particularly in-country regulation and the restriction on civil society space in the countries in which we operate.

Mitigating Actions

The organisation mitigates this risk by having regular interaction with donors to understand their needs. Christian Aid Ireland and country teams provide regular capacity building at staff and partner level to assess organisational and financial capacity and to ensure donor obligations are met. Partners are trained on donor compliance requirements. We have clearly designed policies and procedures in relation to programme and project management including the use of Promise (our grant management database). Monitoring and evaluation visits are performed by Christian Aid Ireland staff, and country teams undertake programme reporting to Christian Aid Ireland.

Christian Aid Ireland adheres to the sector's recommended codes of practice such as FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities SORP - Accounting and Reporting for Charities ("SORP"); the Dóchas Code of Corporate Governance. We follow requirements of the Charities Commission for Northern Ireland (CCNI) and the Charities Regulatory Authority (CRA) in the Republic of Ireland. A governance self-assessment questionnaire is completed by the Finance, Audit and Risk committee. An internal control self-assessment (ICSA) questionnaire is completed annually.

Christian Aid Ireland also ensures compliance with law and regulations in all countries of operation with the country management team responsible for local requirements such as registration, taxation and statutory reporting. Our financial policies and procedures comply with regulation and statute which should reflect core compliance principles.

Our public engagement strategy has been developed to ensure compliance with donor requirements in relation to public engagement. We regularly monitor changes in laws and, where possible, perform advocacy work to highlight unfavourable changes in law and challenge them.

We have data protection policies in place which are updated to reflect any new changes in legislation and best practice. Representatives from Christian Aid Ireland attend the Data Protection Oversight Committee of Christian Aid to benefit from the work of the group and its

application to Christian Aid Ireland. We have IT security measures in place and receive regular updates via Yammer on cyber security risks. During the year staff, trustees and volunteers completed mandatory Data Protection training.

Our internal audit function provided by the UK office under a memorandum of understanding audits country programmes based on risk assessments and provides reports to the Finance, Audit and Risk Committee. Any recommendations noted will be followed up.

We have a range of anti-fraud and corruption policies in place (Fraud and Misuse, Whistleblowing, Anti-Bribery, Anti-Money Laundering and Safeguarding). We also benefit from the services of a dedicated Anti-Diversion and Corruption Manager. In addition, staff and trustees must complete mandatory Code of Conduct training.

Reputational risk

Risk

The principal reputational risks relate to negative public perception and trust and confidence in the sector due to programme quality; the occurrence of safeguarding issues, scandals, or charity fatigue; a failure to communicate impact to guarantee achievement of strategic objectives, and loss of future funding; a failure to demonstrate accountability and provide transparency; and a deterioration in strategic partnerships.

Christian Aid Ireland has a team of programme staff to ensure programme quality is of a high standard and is monitored and evaluated.

Christian Aid Ireland takes safeguarding incredibly seriously and we recognise our duty to protect and safeguard vulnerable communities. We believe that any abuse of power, including sexual violence or harassment, is totally unacceptable.

Across Christian Aid we continue to work with colleagues to ensure a better, and shared, understanding of what sexual harassment is, and the zero-tolerance culture we expect, including by training staff across the global organisation on our code of conduct.

As a sector, we need to be willing to recognise that this is an issue that affects us all. Christian Aid Ireland continues to work with staff and our local partners to root out any attitudes and behaviours that support such breaches of trust. Christian Aid is a signatory to sector-wide codes of conduct. We also have a range of established policies and procedures aimed at preventing sexual harassment committed by any individual representing Christian Aid (including staff, volunteers and consultants) against other staff, beneficiaries or anyone else.

Collectively, aid agencies must work harder to ensure safeguarding, whistleblowing and misconduct policies are fit for purpose, to root out improper conduct. It is imperative that we are transparent and accountable, both to the communities where we work and to those who trust us to spend their money to alleviate suffering overseas.

Christian Aid Ireland recognises that the sector has been the subject of increased public and media scrutiny. This environment is challenging public support and confidence in charities and international aid, making it increasingly difficult to raise funds from the public. Christian Aid Ireland is a strong and effective organisation that works with integrity and humility; however external perceptions of charities and of church-based organisations could have an adverse impact on our work.

Working to eradicate poverty requires us to operate in places which are inherently challenging because of conflict, corruption, natural disasters, weak infrastructure and poor governance. Gathering communications materials that demonstrate the impact of our programmes can be a challenge in these environments, as the power dynamics and context change.

Mitigating Actions

We have systems in place to monitor the quality and measure the impact of our programmes and these continue to be developed in line with best practice. We mitigate against this risk by being open and transparent in the way we operate and through our membership of organisations such as Dóchas which help to inspire renewed public confidence in the sector.

We continuously review and refresh our current policies and practices, to ensure that we take timely and corrective actions to prevent and censure such behaviour, ensuring we have confidential and robust mechanisms that enable and support our workforce, beneficiaries and stakeholders to report concerns and incidents without fear or favour, and to ensure protection and support for individuals who report or have experienced such incidents.

We have Safeguarding, Whistleblowing, and Serious Incident Reporting policies in place alongside a mandatory code of conduct. Last Financial Year (2018-2019, we appointed a safeguarding Trustee and expanded the terms of reference for our Finance, Audit and Risk Committee to include duties in relation to safeguarding.

We have a range of anti-diversion and misuse of funds policies in operation through partners and alliances that have roots in the communities in which they are working. We monitor the programmes which they are carrying out and provide feedback and build partner capacity where required through training and ongoing support and we ensure that, as a certified Core Humanitarian Standard (CHS) organisation, we incorporate beneficiary feedback into the evaluation of our programmes.

We have a public engagement strategy and a church engagement framework in place and we undertake an annual churches' consultation to ensure a strong strategic partnership with our sponsoring churches and management have a constructive relationship with Board to allow discussion on key issues.

We clearly communicate that our work complies with the highest standards of governance and accountability, and that we comply with all the relevant standards on accountability, fundraising and images. We also communicate clearly that our work to eradicate poverty targets the most vulnerable and marginalised regardless of faith or race, but we engage the church in the fight against poverty and help churches to put their faith into action.

Environmental/External

Risk

The principle environmental and external risks relate to; the impact of Brexit; the reduction in civil society space and our vulnerability to changes in the political, social and economic risks of the countries in which we operate and their impact on our ability to operate effectively and safely.

Christian Aid Ireland operates in both Northern Ireland and Republic of Ireland and the knock-on impact of Brexit is not fully known. It could lead to a loss of funds by the UK for development and economic uncertainty affecting funding of overseas programmes if there is a sustained devaluation of the pound.

The loss of ability to apply for funding and loss of voice in Europe by Christian Aid in Great Britain could mean that more grant funding from the EU is channelled through the Christian Aid Ireland office. This could mean additional work and profile for Christian Aid Ireland becoming the voice for Christian Aid in Europe and staff may not have the capacity or experience for this work.

Christian Aid Ireland's overseas programme operates in difficult contexts with oppressive power dynamics and fragile security situations which could hamper our ability to operate safely or even at all in areas of most need.

In the first half of 2020, the outbreak of coronavirus spread worldwide. The initial impact of this has been severe and has resulted in a significant worldwide slowdown in economic activity. In Ireland, the economic impact of this pandemic has been characterised by the temporary closure of many businesses in "non-essential" areas to ensure that people's movements are restricted in order to slow down the spread of the virus. The effect of coronavirus presents a risk for Christian Aid Ireland, the effects of which cannot be fully quantified at the time of approving the financial statements. As a result, the Directors consider the implications of the coronavirus pandemic to be a significant uncertainty at the time of approving the financial statements.

Although the effects cannot be fully determined, the Directors believe that the main risks associated with coronavirus are as follows;

- an initial slow-down in the level of activity
- a prolonged period of government recommendations and restrictions on the movement of people to contain the virus
- a potential reduction in economic activity following the recommencement of movement which may result in reduced funding for Christian Aid Ireland

Mitigating Actions

Christian Aid Ireland in conjunction with Christian Aid have set up a Brexit task force to look at the impact of Christian Aid Ireland taking on funding leads, and the implications of this.

Christian Aid Ireland actively monitors the external context to anticipate political, social or economic risks, so that plans can be put in place to minimise any negative impact on organisational activities or the reputation of the organisation. We mitigate the risks relating to operational countries by operating through networks of Christian Aid country teams and independent partners which have roots in the community. These organisations bring an in-depth understanding of the local context, language and culture. This enables access to up-to-date information to ensure programmes remain relevant.

Monitoring and evaluation is carried out by our programme teams and we perform enhanced due diligence for high-risk countries. Core Humanitarian Standard (CHS) accredited feedback is incorporated into all our programmes. We have specific country programme strategies in place. Specific context-related risks for operational countries are considered through the annual programme review. We have adaptive programming ensuring flexibility to allow the way we achieve our objectives to change as required. We have a security policy for all travelling staff and security is a key part of all major programme decisions. We adjust security assessments in response to major changes in the political and security environment. We organise security training through Eurocheck.

Operational risks

Risk

The principal operational risks relate to the failure to recruit and retain high quality staff and failure to have adequate resources in place; the failure to ensure security and safety of staff partners and programme participants; and the misalignment of policy and practice.

Christian Aid Ireland achieves its objectives through its staff. It is an ongoing challenge to attract and retain the appropriate highly skilled staff. There is a risk of reputational damage if staff lacking the required skills are appointed. This could lead to staff performance not being up to the expected standard with staff not having the skills or ability to effectively complete all aspects of their role. Weak line management could result in demotivated staff, poor performance and increased employment complaints. The knock-on effect of this could be low staff morale and high staff turnover and not having adequate resources to operate effectively.

Christian Aid Ireland staff travel to regions where the political and social circumstances make the personal security of staff a major potential hazard. Failure to ensure safety and the inability to evacuate staff could lead to loss of life or injury to employees or partners. We may be unable to respond to a crisis and there could be a loss of assets. This could lead to civil (negligence) or criminal (corporate manslaughter) proceedings which would cause significant damage to our reputation and could incur financial penalties and insurance claims.

We speak out against the causes of poverty. This can put staff and partners at risk. If communications are inappropriate or poorly researched or erroneous statements are made, this could risk lives, damage reputations or harm key relationships. Actions by our partners could also draw us into litigious or conflict-related situations particularly if they publish materials or engage in actions with our financial support. If we or our partners act in a way that is contrary to our public policy position, this could seriously damage our reputation.

Mitigating Actions

Christian Aid Ireland has a rigorous recruitment process to help select the best candidates. We have a structured performance management system in place. Human Resources policies are designed to promote employee wellbeing and we undertake staff surveys to obtain feedback. We also have a system of anonymous suggestions and feedback.

The security and safety of staff, partners and programme participants is of paramount importance to Christian Aid Ireland. Through a shared service agreement with Christian Aid, we implement comprehensive safety and security management policies to ensure that this risk is appropriately managed. Procedures are in place to protect vulnerable adults and children in the delivery of our services.

We provide staff with compulsory security training and made security considerations a key part of all major programme decisions. Security training for Christian Aid Ireland staff is provided by Christian Aid which hosts the European Interagency Security Forum and the ACT Alliance Security Co-ordinator, making Christian Aid a key hub for NGO security.

Christian Aid Ireland staff travelling to countries understand their personal responsibility for security and adhere to our corporate policies and procedures.

All country programmes have up-to-date security policies providing briefings to visitors and adjust security assessments as appropriate, in response to major changes in the political and security environment.

Having confidence in our policies and procedures as well as our staff gives us the confidence to work in some of the most challenging locations. But, in the event of an escalation in insecurity and as a last resort, we may withdraw staff from insecure locations or delay the implementation of a programme.

Staff involved in advocacy, campaigning and lobbying activities have a clear understanding of the context of the role, and the responsibilities and limitations of campaigning organisations as laid out in CCNI and CRA and other guidance.

IT and cybersecurity

Risk

The principle IT and cybersecurity risks relate to failure to safely process and store data.

Christian Aid Ireland is dependent on several IT systems for processing and storing its data. We live in an increasing digitally connected world. Failure to keep pace with new technologies and ways of reaching our supporters and the communities we serve, in the way they prefer, could reduce our impact and effectiveness.

Failure to secure our information systems from malicious cyber-attacks could lead to loss of service, loss of sensitive or confidential data and even present a security risk to staff and partners working in challenging locations. This could damage our reputation, result in regulatory breaches and fines or put people at risk.

Mitigating Actions

Christian Aid Ireland receives shared service IT support from Christian Aid, therefore all policies are in place by Christian Aid. Christian Aid actively reviews and upgrades its IT software, systems and processes to mitigate risk relating to IT management, cyber security and data protection.

Christian Aid has developed initiatives to embrace digital technology more effectively. The purpose is to ensure that we embed the use of technology more effectively in our work. We have structured information systems, policies and procedures that are embedded throughout the organisation and supported by training where appropriate.

Our information security measures are regularly tested, including by internal audit and staff are reminded of the risks of so called 'social engineering' whereby data is provided to unauthorised users pretending to be legitimate. Staff are also reminded of the risks of using social media and all staff complete online data protection training on an annual basis.

Christian Aid Ireland also collaborates with other INGOs ensuring Christian Aid Ireland is at the forefront of best practice in the sector and achieves value for money.

Grant Making

Details of grants paid are contained in note 6 of the Financial Statements. For institutional funded programmes and projects, grant making happens as follows:

- Christian Aid Ireland selects thematic focus areas and countries of implementation in line with its programme strategy. A draft budget allocation is communicated to the applicable Christian Aid country teams in advance of the application process.
- The country teams are then invited to apply for grant funding by submitting a proposal, detailing the partners, project and team costs.
- All proposals are reviewed and assessed based on the quality of information submitted within the parameters of the draft budget. Other factors considered are historical performance; team capacity and expertise; any country-specific contextual issues and donor requirements.
- For grants paid out on church and denominational income, as well as emergency appeals, grants are allocated to programmes that are in line with the relevant emergency appeal and Christian Aid Ireland's programme strategy objectives. Proposals are submitted as required by the donors.

Volunteers and staff

Christian Aid Ireland is hugely grateful for the work carried out by its committed staff and volunteers. Achievements during the year were due to the hard work and dedication of all these people. We are particularly grateful to our office volunteers who give their time each week to support the administrative work in Belfast and Dublin.

Christian Aid Ireland is committed to equality of opportunity between persons of different religious belief, political opinion, gender, marital status, disability, ethnic origin, age, dependants, sexual orientation or trade union membership.

We are most grateful for the support of a network of thousands of volunteers across Northern Ireland who are dedicated to carrying out our annual Christian Aid Week door-to-door collection, and the wonderful individuals, communities, businesses, and congregations which organise fundraising events in support of our work every year, alongside people who raise their voices to take action against global injustice.

Christian Aid Ireland employed 29 people (headcount) during the year 2019/20.

Investment Policy

Investments are made in short term bank deposits in conjunction with cash flow requirements for the organisation. These deposits are placed only with reputable institutions that have a credit rating of B+ or more. The investment position of the organisation is reviewed by the Finance, Audit and Risk Committee on an ongoing basis throughout the year.

Going concern

During the first quarter of 2020, the coronavirus pandemic has spread worldwide. The initial economic effect of this has been a worldwide slowdown in economic activity and the loss of jobs across many businesses. In Ireland there are restrictions placed on “non-essential” businesses which has resulted in many businesses temporarily closing in measures designed to restrict the movement of people and to slow down the spread of the virus.

Like many organisations, Christian Aid Ireland is exposed to the effects of the pandemic. Christian Aid Ireland continues to operate during this period, where possible. The Directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern.

On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis.

The financial statements have been prepared on a going concern basis.

Post balance sheet events

With the exception of the coronavirus pandemic referred to under ‘Going Concern’ above, there have been no significant events which have taken place since the year-end that would result in the adjustment of the financial statements or inclusion of a note therein.

Auditors

The Board intend to conclude a procurement process for the provision of external audit services by the time the Annual General Meeting takes place in October 2020.

Lobbying and Political Donations

There were no political contributions in 2019/20 and as a result there are no disclosures required under the Electoral Act 1997. As required under the Regulation of Lobbying Act 2015, Christian Aid Ireland now records all lobbying activity and communications with Designated Public Officials (DPOs). It has made the returns and submissions required by the Act.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year giving a true and fair view of the state of affairs of the company. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year giving a true and fair view of the state of affairs of the company end date, of the surplus or deficit for that financial year giving a true and fair view of the state of affairs of the company and otherwise comply with companies' legislation (Republic of Ireland: Companies Act 2014; Northern Ireland: Companies Act 2006).

In preparing these financial statements, the directors are required to:

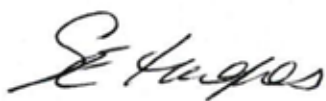
- select suitable accounting policies for the company's financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm they have complied with the above requirements when preparing the financial statements.

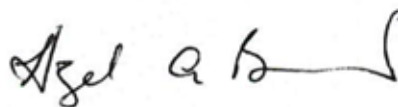
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with companies' legislation (Republic of Ireland: Companies Act 2014; Northern Ireland: Companies Act 2006) and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation governing the preparation and dissemination of financial statements may differ in different jurisdictions.

Signed on behalf of the Board on 23 June 2020 by:



Rev Dr Liz Hughes



Mrs Hazel Baird

Accountants' Report

Accountants' Report to Christian Aid Ireland on the unaudited combined financial information of Christian Aid Ireland

In accordance with our letter of engagement we have compiled the combined financial information of Christian Aid Ireland, a company incorporated in Northern Ireland, and Christian Aid Ireland, a company incorporated in the Republic of Ireland, which comprise the Combined Statement of Financial Activities, the Combined Balance Sheet, the Combined Cash Flow Statement and the related notes 1 to 23 from the accounting records and information and explanations you have given to us.

The Combined Financial Information has been compiled on the basis set out in the Statement of Accounting Policies.

This report is made to you in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial information that we have been engaged to compile, report to you that we have done so, and state those matters that we have agreed to state to you in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Christian Aid Ireland, for our work, or for this report.

We have carried out this engagement in accordance with M48 - "Chartered Accountants' Reports on the Compilation of Historical Financial Information" issued by the Institute of Chartered Accountants in Ireland and have complied with the Rules of Professional Conduct and the ethical guidance laid down by the Institute.

You have approved the combined financial information for the year ended 31 March 2020 and have acknowledged your responsibility for it, for the appropriateness of the accounting basis and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the financial information.

Crowe Ireland

Crowe Ireland
Chartered Accountants
Marine House
Clanwilliam Place
Dublin 2



Date:

30 June 2020

Statement of Financial Activities €

Combined Statement €

(Incorporating the Income and Expenditure Account) For the year ended 31 March 2020
Please note that combined accounts are prepared in both Sterling and Euro. The Euro figures are presented on pages 65-90, and the sterling figures are presented on pages 91-115.

	Notes	2020 Unrestricted Funds	2020 Restricted Funds	2020 Total Funds	2019 Total Funds
		€'000	€'000	€'000	€'000
Income and endowments from:					
Donations and legacies					
- Donations	4	2,324	609	2,933	3,483
- Legacies		299	-	299	299
Institutional Grants	5	-	6,586	6,586	5,922
Charitable Activities:					
Other Trading Activities		42	-	42	34
Investments		7	-	7	6
Other		-	-	-	2
TOTAL		2,672	7,195	9,867	9,746
Expenditure on:					
Raising Funds	6	1,014	-	1,014	916
Charitable Activities:	6				
- Development		237	4,900	5,137	5,313
- Humanitarian		1	2,881	2,882	2,782
- Campaigning, Advocacy & Education		956	-	956	861
TOTAL		(2,208)	(7,781)	(9,989)	(9,872)
Net income/(expenditure)		464	(586)	(122)	(126)
Other (losses)/gains		(48)	(37)	(85)	35
Net movement in funds		416	(623)	(207)	(91)
Reconciliation of funds:					
Funds brought forward	15/16	1,140	6,360	7,500	7,591
Total funds carried forward	15/16	1,556	5,737	7,293	7,500

All incoming and outgoing resources arise from continuing operations. There are no recognised gains or losses, or movements in funds other than those disclosed above.

Balance Sheet €

For the year ended 31 March 2020

	Notes	31 March 2020	31 March 2019
		€'000	€'000
Fixed Assets			
Intangible Fixed Assets	12	6	-
Tangible Fixed Assets	12	-	3
Current Assets			
Debtors	13	4,021	3,505
Investments	11	808	838
Cash at bank and in hand	11	3,039	3,591
Total current assets		7,868	7,934
Liabilities			
Creditors falling due within one year	14	(581)	(437)
Net current assets		7,287	7,497
Total net assets		7,293	7,500
The funds of the charity:			
Restricted income funds	15	5,737	6,360
Unrestricted funds	16	1,556	1,140
Total charity funds		7,293	7,500

The financial statements were approved and authorised for issue by the Board of Directors

on 23 June 2020 and signed on its behalf by:



Rev Dr Liz Hughes



Mrs Hazel Baird

Statement of Cash Flows €

For the year ended 31 March 2020

	Notes	31 March 2020	31 March 2019
		€'000	€'000
Cash flows from operating activities	11	(498)	49
Net cash (used in)/provided by operating activities		(498)	49
Cash flows from investing activities			
Dividends, interest and rents from investments		7	6
Purchase of assets		(6)	-
Net cash provided by investing activities		1	6
Change in cash and cash equivalents in the reporting period		(497)	55
Cash and cash equivalents at the beginning of the reporting period		4,429	4,339
Change in cash and cash equivalents due to exchange rate movements		(85)	35
Cash and cash equivalents at the end of the reporting period	11	3,847	4,429

Notes to the Financial Statements €

For the year ended 31 March 2020

1. General Information

Christian Aid Ireland is an overseas development aid agency working to overcome poverty in some of the world's poorest communities.

The Republic of Ireland company is a company limited by guarantee not having a share capital and has its registered office at Canal House, Canal Road, Dublin 6 and the Northern Ireland company is a company limited by guarantee not having a share capital and has its registered office at Linden House, Beechill Business Park, 96 Beechill Road, Belfast, BT8 7QN.

The two companies comply with all the legal and fiscal requirements of their own jurisdictions but operate together and produce a non-statutory report and combined accounts for the whole of Ireland to reflect this position. Both organisations are governed by their Memorandum and Articles of Association and provide for member-based organisations limited by guarantee.

Christian Aid Ireland is part of the wider Christian Aid family and is a related party of Christian Aid (a company registered in the UK). Christian Aid Ireland shares the International Department of Christian Aid and receives some services, including Human Resources, Information Technology and Supporter Relations support.

Christian Aid Ireland is a public benefit entity as defined by FRS 102.

2. Statement of Compliance

The combined financial statements have been prepared on the going concern basis in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (Revised 2015)". The financial statements of each of the companies which are combined have been prepared in accordance with the legislation in the relevant jurisdiction.

3. Accounting Policies

The significant accounting policies used in the preparation of the financial statements are set out below. These policies have been consistently applied to all financial years presented, unless otherwise stated.

Basis of preparation: Combined Financial Statements

The combined financial statements are an aggregation of the financial information shown in the audited financial statements of the related companies of Christian Aid Ireland companies in both Northern Ireland and the Republic of Ireland prepared for the year ended 31 March 2020. Related company transactions and balances between the above-named entities have been eliminated in the preparation of these combined financial statements.

The capital structure does not permit these financial statements to be referred to, or regarded as, group or consolidated financial statements.

The combined financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (Revised 2015)". The financial statements of each of the companies which are combined have been prepared in accordance with the legislation in the relevant jurisdiction.

The financial statements are prepared in Euro and the Sterling equivalent is shown for comparison purposes.

Going concern

During the first quarter of 2020, the coronavirus pandemic has spread worldwide. The initial economic effect of this has been a worldwide slowdown in economic activity and the loss of jobs across many businesses. In Ireland there are restrictions placed on "non-essential" businesses which has resulted in many businesses temporarily closing in measures designed to restrict the movement of people and to slow down the spread of the virus.

Like many organisations, Christian Aid Ireland is exposed to the effects of the pandemic. Christian Aid Ireland continues to operate during this period, where possible. The Directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern.

The Directors have reviewed Christian Aid Ireland's financial position and consequently believe there are sufficient resources to manage any operational or financial risks. The Board therefore considers there is a reasonable expectation that Christian Aid Ireland has adequate resources to continue in operational existence for the foreseeable future and is unaware of any material uncertainties related to events or conditions that may cast significant doubt upon the company's ability to continue as a going concern.

Judgements in applying accounting policies and key sources of estimation

The preparation of these financial statements requires directors to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates 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:

Cost allocation

Costs not attributable to a single activity are allocated or apportioned to activities on a basis consistent with identified cost drivers for that cost category. Cost drivers utilised include head count and judgement is exercised in applying cost drivers to cost categories.

Carrying Value of Debtors

The company makes an estimate of the carrying value of all debtors, including Gift Aid receivable. The company uses estimates based on historical experience in determining the carrying value of debtors.

Income

Income included in the financial statements represents income from the public (such as donations and legacies, church/denominational income) and institutional donors, charity shop and deposit income receivable during the year.

Income from government grants, institutional donors, corporate trusts and foundations that are subject to specific restrictions or reporting requirements are recognised in this Statement of Financial Activities when the organisation becomes entitled to the funds, the income can be measured reliably, and it is probable that the funds will be received.

Grants from government and other co-funders typically include the following conditions: -

- Performance based conditions – the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions – the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases, the charity recognises the income to the extent utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and that the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Where income has been received in advance it is deferred until the conditions are met. Where income has not yet been received, but all criteria for recognition have been satisfied, the income is accrued as a debtor in the balance sheet.

Income from donations is recognised when the donations are received. The related tax refunds are recognised when all legislative requirements have been met and the amounts can be measured with reasonable certainty.

Legacy income is included where there is sufficient evidence of entitlement, receipt is probable and where the amount is measurable. No value is included where a legacy is subject to a life interest held by another party.

Other trading activities include retail income from the sale of goods through the shops in Garvagh and Cullybackey.

Donated goods are not recognised on receipt. The value to the charity of the donated goods sold is recognised as income when the goods are sold. The proceeds of sale are categorised as “income from other trading activities” in the Statement of Financial Activities.

Gifts in kind for use by the charity are included in the accounts at their approximate market value at the date of receipt. Gifts in kind for distribution are included in the accounts at their approximate market value at the date of distribution.

Christian Aid Ireland distinguish restricted income from unrestricted income. Restricted income refers to funds given subject to conditions imposed (by the donor or implied by the nature of the appeal) as to how it is to be spent.

Fund accounting

The charity maintains three types of funds as follows:

Restricted funds represent funds where the grants and donations received are requested by the donor to be spent on a specific purpose. Income and expenditure on these funds are shown separately within the Statement of Financial Activities.

Other unrestricted funds represent income that is expendable at the discretion of the directors in the furtherance of the objectives of the charity, but as at the end of the year had not been specifically allocated.

Designated unrestricted funds are a portion of the unrestricted funds where the directors have set aside monies from unrestricted funding for specific purposes. These include an operational reserve, and monies allocated for expenditure in the following year.

Expenditure

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category. The costs of each staff team, including a relevant proportion of support costs allocated on a usage basis, are allocated across the headings of costs of generating funds, charitable activities and governance costs based on the proportion of time spent on each of these areas of work.

Costs of raising funds comprise the costs of advertising, producing publications and printing and mailing fundraising material, the staff costs in these areas and an appropriate allocation of support costs.

Costs of charitable activities include direct expenditure incurred through grants to partners and operational activities. Grants to partners are recognised as expenditure at the time of payment since until then there is no legal or constructive obligation to make the grant.

Expenditure is treated as being made from restricted funds to the extent that it meets the criteria specified by the donor or the terms under which it was raised. All other expenditure is treated as unrestricted.

Pension costs

Christian Aid Ireland operates defined contribution schemes for employees. Annual payments to the schemes are charged to the Statement of Financial Activities in the year to which they relate.

Operating Leases

Rentals in respect of operating leases are charged to the Statement of Financial Activities in the period to which the costs are incurred.

Taxation

No charge to corporation taxation arises as Christian Aid Ireland is a registered Charity. Christian Aid Ireland has been granted Charitable Tax Exemption by the Revenue Commissioners under reference CHY6998 and HMRC (Her Majesty's Revenue and Customs) under reference XR94639.

Foreign currencies

The company's functional and presentational currency is Euro. Foreign currency balances have been translated at the exchange rate ruling at the balance sheet date. Income and expenditure transactions have been translated at the prevailing rate at the time of the transaction. Any gain or loss arising from a change in exchange rates subsequent to the date of a transaction is included in the Statement of Financial Activities.

Intangible fixed assets

The intangible fixed assets costing over €5,000 are capitalised at cost. Intangible fixed assets include software cost. They are amortised over 4 years, their estimated useful lives, after development and installation work has been completed.

Tangible fixed assets and depreciation

Tangible fixed assets costing over €5,000 are capitalised at cost. Tangible assets are stated at cost less accumulated depreciation.

Depreciation is calculated in order to write off the cost of tangible assets over their estimated useful lives less an estimated residual value, where appropriate, by equal annual instalments.

The estimated useful lives of tangible assets by reference to which depreciation had been calculated are as follows:

Leasehold improvements	5 years
Vehicles	5 years

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable. Basic financial instruments are recorded at transaction price.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Trade Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as due within one year if payment is due within one year or less. Short term creditors are measured at the transaction price.

Employee Benefits accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement and accrued at the Balance Sheet date.

4. Donations

	Unrestricted 31/03/20	Restricted 31/03/20	Total 31/03/20	Total 31/03/19
	€'000	€'000	€'000	€'000
Annual Appeals:				
Christian Aid Week	580	-	580	643
Regular Gifts	493	1	494	435
Church Partnerships	255	-	255	122
General Donations	996	102	1,098	1,426
Denominational Appeals	-	145	145	671
Humanitarian Appeals:				
Nepal Earthquake Appeal	-	-	-	1
South Sudan Crisis Appeal	-	-	-	2
Hurricane Matthew Appeal	-	1	1	14
East Africa Crisis Appeal	-	5	5	37
DRC – Ebola Outbreak Appeal	-	3	3	-
South Asia Floods Appeal	-	27	27	-
Rohingya Crisis Appeal	-	8	8	5
Syria Crisis Appeal	-	3	3	7
Kerala Floods Crisis Appeal	-	1	1	33
Philippines Mangkhut Appeal	-	2	2	3
Indonesian Tsunami Appeal	-	130	130	45
Cyclone Idai Appeal	-	181	181	39
Total Donations	2,324	609	2,933	3,483

Total donations of **€2,933k** (2018/19: €3,483k) include **€196k** of tax recovered through tax efficient giving/gift aid (2018/19: €195k).

5. Institutional Grants

	Unrestricted 31/03/20	Restricted 31/03/20	Total 31/03/20	Total 31/03/19
	€'000	€'000	€'000	€'000
Government Grants – Irish Aid	-	5,716	5,716	5,424
EuropeAid	-	136	136	356
United Nations Peace Building Fund (UNPBF)	-	621	621	-
Other institutions	-	113	113	142
Total Institutional Grants	-	6,586	6,586	5,922

6. Total Expenditure

	Grants to partner organisations	Staff costs	Other direct costs	Allocation of support costs	2020 Total	2019 Total
	€'000	€'000	€'000	€'000	€'000	€'000
Raising Funds	-	674	248	92	1,014	916
Charitable Activities						
Development	3,327	1,523	267	20	5,137	5,313
Humanitarian	2,854	-	28	-	2,882	2,782
Campaigning, Advocacy and Education	-	645	228	83	956	861
Total Charitable Activities	6,181	2,168	523	103	8,975	8,956
Total Resources Expended	6,181	2,842	771	195	9,989	9,872

Total charitable activities expenditure analysed by region:

	31/03/20	31/03/19
	€'000	€'000
Africa	3,778	3,459
Latin America and the Caribbean	1,386	1,524
Asia and the Middle East	1,677	1,998
Ireland and the UK	2,134	1,975
Total grants to partner organisations	8,975	8,956

Grant expenditure analysed by region:

	31/03/20	31/03/19
	€'000	€'000
Africa	3,304	3,086
Latin America and the Caribbean	1,243	1,391
Asia and the Middle East	1,460	1,805
Ireland and the UK	174	102
Total grants to partner organisations	6,181	6,384

All grants are to organisations not individuals. The full list of grants to organisations is available on our website at the following link: <https://www.christianaid.ie/sites/default/files/2020-06/Combined%20grants%20to%20partners%20for%20the%20year%20ended%2031%20March%202020.pdf>

Costs of raising funds comprises fundraising costs including the costs of advertising, producing publications and printing and mailing fundraising material, the staff costs in these areas (based on time spent) and related costs of support services.

Charitable expenditure includes expenditure incurred through grants to partners and operational activities. Grants to partners are recognised as expenditure at the time of payment, since until then there is no legal or constructive obligation to make the grant.

Allocation of support costs:

	Basis of Allocation	31/03/20	31/03/19
		€'000	€'000
Human resources	Headcount	58	46
Information resources	Headcount	137	119
Supporter Relations	Headcount	-	-
		195	165

Governance Costs amounting to **€58k** incurred in the year to 31 March 2020 have been re-allocated across other categories of expenditure as required under Charities SORP FRS102.

	31/03/20	31/03/19
	€'000	€'000
Board expenses	3	9
Professional Costs	25	24
Governance staff costs	30	25
	58	58

7. Staff Costs and Employee Benefits

Staff Costs and Employee Benefits	31/03/20	31/03/20	31/03/20	31/03/19
	€'000	€'000	€'000	€'000
	International*	Ireland	Total	Total
Salaries	710	1,707	2,417	2,065
Employers NIC/PRSI	55	178	233	186
Pension contributions	55	137	192	173
	820	2,022	2,842	2,424

Staff Numbers	31/03/20	31/03/19
	Number	Number
Average staff numbers:		
Headcount (Ireland and UK)	40	29
Headcount (HPP & Country Programmes)*	152	132
	192	161
FTE (Full Time Equivalent) (Ireland and UK)	40	27
FTE (Full Time Equivalent) (HPP & Country Programmes)*	32	23
	72	50

* The staff being referred to are not employed by Christian Aid Ireland and are therefore not included with the Christian Aid Ireland payroll.

Staff by Activity	31/03/20	31/03/19
	Number	Number
Generating Funds	9	9
Charitable Activities	63	41
Total staff FTE	72	50

The number of employees whose costs for the year fell within the following bands is:

Bands	31/03/20	31/03/19
	Number	Number
€0k - €60k	66	45
€60k - €70k	5	4
€70k - €80k	-	1
€80k - €90k	1	-
Total	72	50

Staff costs include salaries and benefits in kind.

Christian Aid Ireland has a Pay and Benefits policy that has been agreed by its Board. The policy commits Christian Aid Ireland to fair, equitable, transparent and consistent reward arrangements which attract, motivate and retain staff. Its guiding principles apply to all people wherever they are located and provide for our reward offering to be competitive in the marketplace from which we draw our staff and recognise fair reward for fair effort. Contributions of between 3% and 11% are made by the company to the defined contribution pension scheme in relation to employees, depending on their employee contributions.

The total salary of the Chief Executive Officer, Mrs Rosamond Bennett is paid by the Northern Ireland entity in Sterling and is £71,627 per annum. The Chief Executive also receives a 9% contribution to a defined contribution pension scheme, and the use of a car for Christian Aid Ireland business. Therefore, the CEO salary has been included in the €80k-€90k banding noted above.

Key management personnel

Key management personnel include senior management received remuneration of **€524k** (2018/19: €475k) in the year. During the 2019/20 financial year, one senior manager resigned hence the decrease.

8. Directors' expenses

	No of Directors 31/03/20	Total €'000 31/03/20	No of Directors 31/03/19	Total €'000 31/03/19
Reimbursed to Directors	2	1	7	3

No emoluments are paid to Directors. Directors are reimbursed for their incidental expenses in attending board, executive and other meetings. Additionally, Directors may occasionally visit Christian Aid partners and programmes overseas with costs of such trips being met by the charity.

9. Pension Cost

The total pension cost for the charity was **€192k** (2018/19: €173k). There was €31k outstanding contributions at the balance sheet date (2018/19: €9k).

10. Net Income/(Expenditure)

Net income/(expenditure) is stated after the following charges

	31/03/20	31/03/19
	€'000	€'000
Auditors' remuneration		
Audit fee	24	20
Operating lease rentals		
Buildings	93	82
Equipment	3	9
Car	5	1
Depreciation	3	6

11. Reconciliation of net expenditure to net cash flow from operating activities

Reconciliation of net expenditure to net cash flow from operating activities	31/03/20	31/03/19
	€'000	€'000
Net expenditure for the period (as per Statement of Financial Activities)	(122)	(126)
Adjustments for:		
Depreciation charges	3	6
Dividends, interest and rents from investments	(7)	(6)
(Increase)/decrease in debtors	(516)	1,712
Increase/(decrease) in creditors	144	(1,537)
Net cash (used in)/provided by operating activities	(498)	49

Analysis of cash and cash equivalents	01/04/19	Change in Year	31/03/20
	€'000	€'000	€'000
Cash in bank and in hand	3,591	(552)	3,039
Investments	838	(30)	808
Net Funds	4,429	(582)	3,847

12. Fixed Assets

Current Year Intangible Fixed Assets	Computer Software in development	Total 31/03/20
	€'000	€'000
Cost:		
Opening balance at 1 April 2019	-	-
Additions	6	6
Disposals	-	-
Revaluation (currency translation)	-	-
Closing balance at 31 March 2020	6	6
Depreciation:		
Opening balance at 1 April 2019	-	-
Depreciation in year	-	-
Revaluation (currency translation)	-	-
Disposals	-	-
Closing balance at 31 March 2020	-	-
Net Book Value at 31 March 2020	6	6
Net Book Value at 31 March 2019	-	-

Current Year Tangible Fixed Assets	Leasehold Improvements	Total 31/03/20
	€'000	€'000
Cost:		
Opening balance at 1 April 2019	58	58
Additions	-	-
Disposals	-	-
Revaluation (currency translation)	-	-
Closing balance at 31 March 2020	58	58
Depreciation:		
Opening balance at 1 April 2019	(55)	(55)
Depreciation in year	(3)	(3)
Revaluation (currency translation)	-	-
Disposals	-	-
Closing balance at 31 March 2020	(58)	(58)
Net Book Value at 31 March 2020	-	-
Net Book Value at 31 March 2019	3	3

13. Debtors

Amounts falling due within one year	31/03/20	31/03/19
	€'000	€'000
Accrued income	3,552	3,243
Other debtors and prepayments	466	254
Related company – Christian Aid Trading (Note 21)	3	8
	4,021	3,505

14. Creditors

Amounts falling due within one year	31/03/20	31/03/19
	€'000	€'000
Related company – Christian Aid (Note 21)	421	190
Other creditors	82	203
Payroll taxes	78	44
	581	437

15. Restricted Funds

	Opening balance	Incoming resources	Outgoing expenditure	Exchange Translation	Closing balance
	€'000	€'000	€'000	€'000	€'000
Appeal Funds:					
Hurricane Matthew Appeal	-	1	(1)	-	-
East Africa Crisis Appeal	-	5	(5)	-	-
DRC – Ebola Outbreak Appeal	-	3	(3)	-	-
South Asia Floods Appeal	-	27	(27)	-	-
Rohingya Crisis Appeal	-	8	(8)	-	-
Syria Crisis Appeal	-	3	(3)	-	-
Kerala Floods Crisis Appeal	-	1	(1)	-	-
Philippines Mangkhut Appeal	-	2	(2)	-	-
Indonesian Tsunami Appeal	-	130	(130)	-	-
Cyclone Idai Appeal	-	181	(181)	-	-
Total Appeal Funds:	-	361	(361)	-	-
Other Restricted Funds:					
Charity Gifts	-	52	(24)	-	28
Denominational Appeals	660	145	(438)	-	367
Other earmarked income	423	34	(304)	1	154
Total Other Funds:	1,083	231	(766)	1	549
Government and other institutional funds*	5,277	6,603	(6,654)	(38)	5,188
Total Restricted Funds	6,360	7,195	(7,781)	(37)	5,737

*€6,603k above includes €17k of match funding in kind for ERFs. Accordingly, this is not recorded as institutional income within the Financial Review on Page 40 and Note 5 on page 74.

16. Unrestricted Funds

	Opening balance	Incoming resources	Expenditure	Transfers	Other gains/ (losses)	Closing balance
	€'000	€'000	€'000	€'000	€'000	€'000
Operational reserve	799	-	-	44	-	843
Fixed asset reserve	3	-	3	-	-	6
Other designated funds	338	-	-	369	-	707
Total designated funds	1,140	-	3	413	-	1556
Other unrestricted funds	29	2,672	(2,211)	(442)	(48)	-
Revaluation on combination	(29)			29		-
Total unrestricted funds	1,140	2,672	(2,208)	-	(48)	1,556

At 31 March 2020, €707k was set aside as other designated funds, €69k for a specific project next year and €638k for anticipated future deficits.

17. Analysis of Net Assets

Fund balances as at 31 March 2020 are represented by:	Unrestricted Funds Designated	Unrestricted Funds Other	Restricted Funds	Total
	€'000	€'000	€'000	€'000
Fixed Assets	-	6	-	6
Deposits and cash at bank and in hand	-	1,662	2,185	3,847
Other current assets	-	469	3,552	4,021
Current liabilities	-	(581)	-	(581)
Total net assets	-	1,556	5,737	7,293

18. Leasing Commitments

The company has the following lease commitments:

		31/03/20	31/03/19
		€'000	€'000
Building leases	Within 1 year	30	48
Building leases	2 - 5 years	-	-
Operating leases on equipment	Within 1 year	2	2
Operating leases on equipment	2 - 5 years	-	-
Operating leases on motor vehicles	Within 1 year	6	3
Operating leases on motor vehicles	2 - 5 years	10	-
		48	53

19. Future Commitments

In addition to the amounts shown as creditors in these accounts, there are sometimes commitments to projects which have been accepted in principle by Christian Aid Ireland's Board and are expected to be recommended for funding in the year ahead.

	31/03/20	31/03/19
	€'000	€'000
Commitments	-	32
	-	32

20. Other Commitments

There have been no significant capital commitments contracted for by the company or authorised by the Directors but not yet contracted for as at 31 March 2020.

21. Related Party Transactions

Christian Aid Ireland is part of the wider Christian Aid family and is a related party of Christian Aid (a company registered in the UK, company no. 517525, charity no. 1105851). Christian Aid Ireland shares the International Department of Christian Aid and receives some services, including Human Resources, Information Technology and Supporter Relations support.

Christian Aid Ireland receives a share of the profits of Christian Aid Trading Limited.

The company has the following related party transactions with:

- Christian Aid (registered in the UK as Company no. 5171525, Charity no. 1105851)
- Christian Aid Trading Limited (registered in the UK, Company no. 01001742):

	CA UK	CA TL
	€'000	€'000
Opening Balance	(190)	8
Transactions during the year		
Income	476	-
Grants Expenditure	(464)	-
Other Expenditure	(243)	(5)
Closing Balance	(421)	3

Income represents transfer of investment fund money for From Violence to Peace. Deed of gift was received from intercompany entity; income from recharges of salaries; transfer of funding to settle intercompany balances, transfer of income received by intercompany entity on behalf of Christian Aid Ireland or reimbursement to Christian Aid Ireland of expenses paid on behalf of another intercompany entity.

Grant expenditure to CA UK represents restricted grant to overseas country teams.

Other expenditure includes reimbursement of expenses or salaries on behalf of the related company, payment of support costs, payment of deed of gift; transfer of funding to related company on settlement or the transfer of income previously received into the incorrect company.

22. Grant Funding

Irish Aid Programme Funding (PGII)

	31/03/20	31/03/19
	€'000	€'000
Income in Year	3,243	3,243
Expenditure:		
Angola	(471)	(393)
Central America (Guatemala and El Salvador)	(309)	(383)
Colombia	(577)	(577)
Israel and the occupied Palestinian territory	(539)	(594)
Sierra Leone	(405)	(403)
Zimbabwe	(435)	(406)
Organisational Development	(29)	(62)
Monitoring and Evaluation	(116)	(122)
Research	(43)	(20)
Management and Administration Costs	(201)	(150)
Public Engagement	(47)	(47)
Total Expenditure	(3,172)	(3,157)
Net Income	71	86
Restricted PGII funds at 1 April	3,081	2,995
Restricted PGII funds at 31 March	3,152	3,081

Irish Aid Humanitarian Programme Plan (HPP)

	31/03/20	31/03/19
	€'000	€'000
Income in year	1,806	1,806
Expenditure		
Emergency grant – Burundi	(446)	(394)
Emergency grant – DRC	(534)	(455)
Emergency grant – Syria refugees in Lebanon	-	(166)
Emergency grant – Myanmar	(464)	(266)
Emergency grant – South Sudan	(436)	(480)
Organisational Development	(17)	(21)
Monitoring and Evaluation	(47)	(40)
Research	(15)	(127)
Management and Administration Costs	(133)	(66)
Total Expenditure	(2,092)	(2,015)
Net expenditure	(286)	(209)
Restricted HPP funds at 1 April	1,470	1,679
Restricted HPP funds at 31 March	1,184	1,470

Irish Aid Emergency Response Funds Scheme (ERFS)

	31/03/20	31/03/19
	€'000	€'000
Income in year	667	375
Expenditure		
Emergency grant – Nepal	(71)	-
Emergency grant – Malawi	(113)	-
Emergency grant – Democratic Republic of Congo	(334)	(12)
Emergency grant – India	-	(3)
Emergency grant – Myanmar	(94)	(94)
Emergency grant – Kenya	-	-
Emergency grant - Philippines	-	(166)
Management and Administration Costs	(38)	(20)
Total Expenditure	(650)	(295)
Net income	17	80
Restricted ERFS funds at 1 April	397	317
Restricted ERFS funds at 31 March	414	397

EuropeAid Violence to Peace

	31/03/20	31/03/19
	€'000	€'000
Funding received	136	264
Income released/(deferred)	-	92
Income in the year	136	356
Expenditure		
Colombia	(111)	(17)
El Salvador	(257)	(103)
Management and Administration Costs	(16)	-
Total Expenditure	(384)	(120)
Net (expenditure)/income	(248)	236
Restricted EuropeAid funds at 1 April	236	-
Restricted EuropeAid funds at 31 March	(12)	236

United Nations Peace Building Fund (UNPBF)

	31/03/20	31/03/19
	€'000	€'000
Funding received	312	-
Income accrued	309	-
Income in the year	621	-
Expenditure		
Colombia	(190)	-
Management and Administration Costs	(13)	-
Total Expenditure	(203)	-
Net income	418	-
Restricted UNPBF funds at 1 April	-	-
Restricted UNPBF funds at 31 March	418	

At the year end, the above and other institutional donor balances of **€32k** complete the closing balance of Government and Other Institutional Funds of **€5,188k** (see Note 15).

23. Ultimate Controlling Party

The members of Christian Aid Ireland are considered to be the ultimate controlling party.

Statement of Financial Activities £

COMBINED STATEMENT £

(Incorporating the Income and Expenditure Account) For the year ended 31 March 2020.

Please note that combined accounts are prepared in both Sterling and Euro. The Euro figures are presented on pages 65–90, and the sterling figures are presented on pages 91–115.

	Notes	2020 Unrestricted Funds	2020 Restricted Funds	2020 Total Funds	2019 Total Funds
		£'000	£'000	£'000	£'000
Income and endowments from:					
Donations and legacies					
- Donations	4	2,033	534	2,567	3,073
- Legacies		259	-	259	262
Institutional Grants	5	-	5,689	5,689	5,107
Charitable Activities:					
Other Trading Activities		37	-	37	28
Investments		6	-	6	5
Other		-	-	-	2
TOTAL		2,335	6,223	8,558	8,477
Expenditure on:					
Raising Funds	6	891	-	891	802
Charitable Activities:	6				
- Development		209	5,383	5,592	4,644
- Humanitarian		-	1,428	1,428	2,505
- Campaigning, Advocacy and Education		839	-	839	754
TOTAL		(1,939)	(6,811)	(8,750)	(8,705)
Net (expenditure)/income		396	(588)	(192)	(228)
Other recognised (losses)/gains		337	(34)	303	(49)
Net movement in funds		733	(622)	111	(277)
Reconciliation of funds:					
Funds brought forward	15/16	1,090	5,319	6,409	6,686
Total funds carried forward	15/16	1,823	4,697	6,520	6,409

All incoming and outgoing resources arise from continuing operations. There are no recognised gains or losses, or movements in funds other than those disclosed above.

Balance Sheet £

For the year ended 31 March 2020

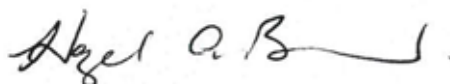
	Notes	31 March 2020	31 March 2019
		£'000	£'000
Intangible Fixed Assets	12	5	-
Tangible Fixed Assets	12	-	3
Current Assets			
Debtors	13	3,588	2,995
Investments	11	721	717
Cash at bank and in hand	11	2,712	3,076
Total current assets		7,021	6,788
Liabilities			
Creditors falling due within one year	14	(506)	(382)
Net current assets		6,515	6,406
Total net assets		6,520	6,409
The funds of the charity:			
Restricted income funds	15	4,697	5,319
Unrestricted funds	16	1,823	1,090
Total charity funds		6,520	6,409

The financial statements were approved and authorised for issue by the Board of Directors

on 23 June 2020 and signed on its behalf by:



Rev Dr Liz Hughes



Mrs Hazel Baird

Statement of Cash Flows £

For the year ended 31 March 2020

	Notes	31 March 2020	31 March 2019
		£'000	£'000
Cash flows from operating activities	11	(664)	16
Net cash (used in)/provided by operating activities		(664)	16
Dividends, interest and rents from investments		6	5
Purchase of assets		(5)	-
Net cash provided by investing activities		1	5
Change in cash and cash equivalents in the reporting period		(663)	21
Cash and cash equivalents at the beginning of the reporting period		3,793	3,821
Change in cash and cash equivalents due to exchange rate movements		303	(49)
Cash and cash equivalents at the end of the reporting period	11	3,433	3,793

Notes to the Financial Statements £

For the year ended 31 March 2020

1. General Information

Christian Aid Ireland is an overseas development aid agency working to overcome poverty in some of the world's poorest communities.

The Republic of Ireland company is a company limited by guarantee not having a share capital and has its registered office at Canal House, Canal Road, Dublin 6 and the Northern Ireland company is a company limited by guarantee not having a share capital and has its registered office at Linden House, Beechill Business Park, 96 Beechill Road, Belfast, BT8 7QN.

The two companies comply with all the legal and fiscal requirements of their own jurisdictions but operate together and produce a non-statutory report and combined accounts for the whole of Ireland to reflect this position. Both organisations are governed by their Memorandum and Articles of Association and provide for member-based organisations limited by guarantee.

Christian Aid Ireland is part of the wider Christian Aid family and is a related party of Christian Aid (a company registered in the UK). Christian Aid Ireland shares the International Department of Christian Aid and receives some services, including Human Resources, Information Technology and Supporter Relations support.

Christian Aid Ireland is a public benefit entity as defined by FRS 102.

2. Accounting Policies

The significant accounting policies used in the preparation of the financial statements are set out below. These policies have been consistently applied to all financial years presented, unless otherwise stated.

Basis of preparation: Combined Financial Statements

The combined financial statements are an aggregation of the financial information shown in the audited financial statements of the related companies of Christian Aid Ireland companies in both Northern Ireland and the Republic of Ireland prepared for the year ended 31 March 2020. Related company transactions and balances between the above-named entities have been eliminated in the preparation of these combined financial statements.

The capital structure does not permit these financial statements to be referred to, or regarded as, group or consolidated financial statements.

The combined financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (Revised 2015)". The financial statements of each of the companies which are combined have been prepared in accordance with the legislation in the relevant jurisdiction.

The financial statements are prepared in Euro and the Sterling equivalent is shown for comparison purposes.

Going concern

During the first quarter of 2020, the coronavirus pandemic has spread worldwide. The initial economic effect of this has been a worldwide slowdown in economic activity and the loss of jobs across many businesses. In Ireland there are restrictions placed on "non-essential" businesses which has resulted in many businesses temporarily closing in measures designed to restrict the movement of people and to slow down the spread of the virus.

Like many organisations, Christian Aid Ireland is exposed to the effects of the pandemic. Christian Aid Ireland continues to operate during this period, where possible. The Directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern.

The Directors have reviewed Christian Aid Ireland's financial position and consequently believe there are sufficient resources to manage any operational or financial risks. The Board therefore considers there is a reasonable expectation that Christian Aid Ireland has adequate resources to continue in operational existence for the foreseeable future and is unaware of any material uncertainties related to events or conditions that may cast significant doubt upon the company's ability to continue as a going concern.

Judgements in applying accounting policies and key sources of estimation

The preparation of these financial statements requires directors to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates 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:

Cost allocation

Costs not attributable to a single activity are allocated or apportioned to activities on a basis consistent with identified cost drivers for that cost category.

Cost drivers utilised include head count and judgement is exercised in applying cost drivers to cost categories.

Carrying Value of Debtors

The company makes an estimate of the carrying value of all debtors, including Gift Aid receivable. The company uses estimates based on historical experience in determining the carrying value of debtors.

Income

Income included in the financial statements represents income from the public (such as donations and legacies, church/denominational income) and institutional donors, charity shop and deposit income receivable during the year.

Income from government grants, institutional donors, corporate trusts and foundations that are subject to specific restrictions or reporting requirements are recognised in this Statement of Financial Activities when the organisation becomes entitled to the funds, the income can be measured reliably, and it is probable that the funds will be received.

Grants from government and other co-funders typically include the following conditions: -

- Performance based conditions – the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions – the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases, the charity recognises the income to the extent utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and that the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Where income has been received in advance it is deferred until the conditions are met. Where income has not yet been received, but all criteria for recognition has been satisfied, the income is accrued as a debtor in the balance sheet.

Income from donations is recognised when the donations are received. The related tax refunds are recognised when all legislative requirements have been met and the amounts can be measured with reasonable certainty.

Legacy income is included where there is sufficient evidence of entitlement, receipt is probable and where the amount is measurable. No value is included where a legacy is subject to a life interest held by another party.

Other trading activities include retail income from the sale of goods through the shop in Garvagh and Cullybackey.

Donated goods are not recognised on receipt. The value to the charity of the donated goods sold is recognised as income when the goods are sold. The proceeds of sale are categorised as “income from other trading activities” in the Statement of Financial Activities.

Gifts in kind for use by the charity are included in the accounts at their approximate market value at the date of receipt. Gifts in kind for distribution are included in the accounts at their approximate market value at the date of distribution.

Christian Aid Ireland distinguish restricted income from unrestricted income. Restricted income refers to funds given subject to conditions imposed (by the donor or implied by the nature of the appeal) as to how it is to be spent.

Fund accounting

The charity maintains three types of funds as follows:

Restricted funds represent funds where the grants and donations received are requested by the donor to be spent on a specific purpose. Income and expenditure on these funds are shown separately within the Statement of Financial Activities.

Other unrestricted funds represent income that is expendable at the discretion of the directors in the furtherance of the objectives of the charity, but as at the end of the year had not been specifically allocated.

Designated unrestricted funds are a portion of the unrestricted funds where the directors have set aside monies from unrestricted funding for specific purposes. These include an operational reserve, and monies allocated for expenditure in the following year.

Expenditure

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category. The costs of each staff team, including a relevant proportion of support costs allocated on a usage basis, are allocated across the headings of costs of generating funds, charitable activities and governance costs based on the proportion of time spent on each of these areas of work.

Costs of raising funds comprise the costs of advertising, producing publications and printing and mailing fundraising material, the staff costs in these areas and an appropriate allocation of support costs.

Costs of charitable activities include direct expenditure incurred through grants to partners and operational activities. Grants to partners are recognised as expenditure at the time of payment since until then there is no legal or constructive obligation to make the grant.

Expenditure is treated as being made from restricted funds to the extent that it meets the criteria specified by the donor or the terms under which it was raised. All other expenditure is treated as unrestricted.

Pension costs

Christian Aid Ireland operates defined contribution schemes for employees. Annual payments to the schemes are charged to the Statement of Financial Activities in the year to which they relate.

Operating Leases

Rentals in respect of operating leases are charged to the Statement of Financial Activities in the period to which the costs are incurred.

Taxation

No charge to corporation taxation arises as Christian Aid Ireland is a registered Charity. Christian Aid Ireland has been granted Charitable Tax Exemption by the Revenue Commissioners under reference CHY6998 and HMRC (Her Majesty's Revenue and Customs) under reference XR94639.

Foreign currencies

The company's functional and presentational currency is Euro. Foreign currency balances have been translated at the exchange rate ruling at the balance sheet date. Income and expenditure transactions have been translated at the prevailing rate at the time of the transaction. Any gain or loss arising from a change in exchange rates subsequent to the date of a transaction is included in the Statement of Financial Activities.

Intangible fixed assets

The intangible fixed assets costing over £5,000 are capitalised at cost. Intangible fixed assets include software cost. They are amortised over 4 years, their estimated useful lives, after development and installation work has been completed.

Tangible fixed assets and depreciation

Tangible fixed assets costing over £5,000 are capitalised at cost. Tangible assets are stated at cost less accumulated depreciation.

Depreciation is calculated in order to write off the cost of tangible assets over their estimated useful lives less an estimated residual value, where appropriate, by equal annual instalments.

The estimated useful lives of tangible assets by reference to which depreciation had been calculated are as follows:

Leasehold improvements	5 years
Vehicles	5 years

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable. Basic financial instruments are recorded at transaction price.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Trade Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as due within one year if payment is due within one year or less. Short term creditors are measured at the transaction price.

Employee Benefits accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement and accrued at the Balance Sheet date.

3. Taxation

No tax charge arises as the company's income is exempt from corporation tax due to its charitable status.

4. Donations

	Unrestricted 31/03/20	Restricted 31/03/20	Total 31/03/20	Total 31/03/19
	£'000	£'000	£'000	£'000
Annual Appeals:				
Christian Aid Week	515	-	515	567
Regular Gifts	432	1	433	384
Church Partnerships	220	-	220	110
General Donations	866	88	954	1,260
Denominational Appeals	-	130	130	588
Humanitarian Appeals:				
Nepal Earthquake Appeal	-	-	-	1
South Sudan Crisis Appeal	-	-	-	1
Hurricane Matthew Appeal	-	1	1	12
East Africa Crisis Appeal	-	5	5	33
DRC – Ebola Outbreak Appeal	-	3	3	-
South Asia Floods Appeal	-	25	25	-
Rohingya Crisis Appeal	-	7	7	5
Syria Crisis Appeal	-	2	2	6
Kerala Floods Crisis Appeal	-	1	1	29
Philippines Mangkhut Appeal	-	-	-	3
Indonesian Tsunami Appeal	-	111	111	40
Cyclone Idai Appeal	-	160	160	34
Total Donations	2,033	534	2,567	3,073

Total donations of **£2,567k** (2018/19: £3,073k) include **£173k** of tax recovered through gift aid and tax efficient giving (2018/19: £174k).

5. Institutional Grants

	Unrestricted 31/03/20	Restricted 31/03/20	Total 31/03/20	Total 31/03/19
	£'000	£'000	£'000	£'000
Government Grants – Irish Aid	-	4,937	4,937	4,662
EuropeAid	-	120	120	319
United Nations Peace Building Fund (UNPBF)	-	532	532	-
Other institutions	-	100	100	126
Total Institutional Grants	-	5,689	5,689	5,107

6. Total Expenditure

	Grants to partner organisations	Staff costs	Other direct costs	Allocation of support costs	2020 Total	2019 Total
	£'000	£'000	£'000	£'000	£'000	£'000
Raising Funds	-	590	220	81	891	802
Charitable Activities						
Development	4,016	1,326	233	17	5,592	4,644
Humanitarian	1,404	-	24	-	1,428	2,505
Campaigning, Advocacy and Education	-	563	202	74	839	754
Total Charitable Activities	5,420	1,889	459	91	7,859	7,903
Total Resources Expended	5,420	2,479	679	172	8,750	8,705

Total charitable activities expenditure analysed by region:

	31/03/20	31/03/19
	£'000	£'000
Africa	3,314	3,052
Latin America and the Caribbean	1,219	1,351
Asia and the Middle East	1,460	1,773
Ireland and the UK	1,866	1,727
Total grants to partner organisations	7,859	7,903

Grant expenditure analysed by region:

	31/03/20	31/03/19
	£'000	£'000
Africa	2,900	2,717
Latin America and the Caribbean	1,093	1,233
Asia and the Middle East	1,271	1,597
Ireland and the UK	155	100
Total grants to partner organisations	5,419	5,647

All grants are to organisations not individuals. The full list of grants to organisations is available on our website at the following link: <https://www.christianaid.ie/sites/default/files/2020-06/Combined%20grants%20to%20partners%20for%20the%20year%20ended%2031%20March%202020.pdf>

Costs of raising funds comprises fundraising costs including the costs of advertising, producing publications and printing and mailing fundraising material, the staff costs in these areas (based on time spent) and related costs of support services.

Charitable expenditure includes expenditure incurred through grants to partners and operational activities. Grants to partners are recognised as expenditure at the time of payment, since until then there is no legal or constructive obligation to make the grant.

Allocation of support costs:

	Basis of Allocation	31/03/20	31/03/19
		£'000	£'000
Human resources	Headcount	51	41
Information resources	Headcount	121	105
Supporter Relations	Headcount	-	-
		172	146

Governance Costs amounting to **£51k** incurred in the year to 31 March 2020 have been re-allocated across other categories of expenditure as required under Charities SORP FRS102.

Analysed as follows:

	31/03/20	31/03/19
	£'000	£'000
Board expenses	2	8
Professional Costs	23	21
Governance staff costs	26	22
	51	51

7. Staff costs and Employee Benefits

Under section 9.28 of the Charities SORP 2015, we include any expenditure on staff working for the charity whose contracts are with and are paid by a related party. These costs were previously paid via a grant to Christian Aid and were accounted for within the total grants figure.

Staff Costs and Employee Benefits	31/03/20	31/03/20	31/03/20	31/03/19
	£'000	£'000	£'000	£'000
	International*	Ireland	Total	Total
Salaries	618	1,490	2,108	1,827
National Insurance Contributions	49	155	204	165
Pension contributions	48	119	167	153
	715	1,764	2,479	2,145

Full Time Equivalents	31/03/20	31/03/19
	Number	Number
Average staff numbers:		
Headcount (Ireland & UK)	40	29
Headcount (HPP & Country Programmes)*	152	132
	192	161
FTE (Full Time Equivalent) (Ireland & UK)	40	27
FTE (Full Time Equivalent) (HPP & Country Programmes)*	32	23
	72	50

* The staff being referred to are not employed by Christian Aid Ireland and are therefore not included with the Christian Aid Ireland payroll.

Staff by Activity	31/03/20	31/03/19
	Number	Number
Generating Funds	9	9
Charitable Activities	63	41
Total staff FTE	72	50

The number of employees whose costs for the year fell within the following bands is:

Bands	31/03/20	31/03/19
	Number	Number
£0k - £60k	71	49
£60k - £70k	-	-
£70k - £80k	1	1
Total	72	50

Staff costs include salaries and benefits in kind.

Christian Aid Ireland has a Pay and Benefits policy that has been agreed by its Board. The policy commits Christian Aid Ireland to fair, equitable, transparent and consistent reward arrangements which attract, motivate and retain staff. Its guiding principles apply to all people wherever they are located and provide for our reward offering to be competitive in the marketplace from which we draw our staff and recognise fair reward for fair effort. Contributions of between 3% and 11% are made by the company to the defined contribution pension scheme in relation to employees, depending on their employee contributions.

The total salary of the Chief Executive Officer, Mrs Rosamond Bennett, is £71,627 per annum. She also receives a 9% contribution to a defined contribution pension scheme, and the use of a car for Christian Aid Ireland business. This falls within the £70k-£80k band above.

Key management personnel

Key Management personnel include senior management and received remuneration of **£457k** (2018/19: £407k) in the year.

8. Directors' expenses

	No of Directors 31/03/20	Total £'000 31/03/20	No of Directors 31/03/19	Total £'000 31/03/19
Reimbursed to Directors	2	1	7	2

No emoluments are paid to Directors. Directors are reimbursed for their incidental expenses in attending board, executive and other meetings. Additionally, Directors may occasionally visit Christian Aid partners and programmes overseas with costs of such trips being met by the charity.

9. Pension Cost

The total pension cost for the charity was **£167k** (2018/19: £153k). There were £28k outstanding contributions at the balance sheet date (2018/19 £8k).

10. Net Income/(Expenditure)

Net income/expenditure is stated after the following charges:

	31/03/20	31/03/19
	£'000	£'000
Auditors' remuneration		
Audit fee	20	18
Operating lease rentals		
Buildings	90	70
Equipment	3	7
Car	5	1
Depreciation	3	5

11. Reconciliation of net expenditure to net cash flow from operating activities

Reconciliation of net expenditure to net cash flow from operating activities	31/03/20	31/03/19
	£'000	£'000
Net expenditure for the period (as per Statement of Financial Activities)	(192)	(228)
Adjustments for:		
Depreciation charges	3	5
Investment income	(6)	(5)
(Increase)/Decrease in debtors	(593)	1,600
Increase/(Decrease) in creditors	124	(1,356)
Net cash (used in)/provided by operating activities	(664)	16

Analysis of cash and cash equivalents	01/04/19	Change in Year	31/03/20
	£'000	£'000	£'000
Cash in bank and in hand	3,076	(364)	2,712
Investments	717	4	721
Net Funds	3,793	(360)	3,433

12. Fixed Assets

Intangible Fixed Assets	Computer Software in development	31/03/20
	£'000	£'000
Cost:		
Opening balance at 1 April 2019	-	-
Additions	5	5
Disposals	-	-
Closing balance at 31 March 2020	5	5
Depreciation:		
Opening balance at 1 April 2019	-	-
Depreciation in year	-	-
Disposals	-	-
Closing balance at 31 March 2020	-	-
Net Book Value at 31 March 2020	5	5
Net Book Value at 31 March 2019	-	-

Tangible Fixed Assets	Leasehold Improvements	31/03/20
	£'000	£'000
Cost:		
Opening balance at 1 April 2019	49	49
Additions	-	-
Disposals	-	-
Closing balance at 31 March 2020	49	49
Depreciation:		
Opening balance at 1 April 2019	(46)	(46)
Depreciation in year	(3)	(3)
Disposals	-	-
Closing balance at 31 March 2020	(49)	(49)
Net Book Value at 31 March 2020	-	-
Net Book Value at 31 March 2019	3	3

13. Debtors

Amounts falling due within one year	31/03/20	31/03/19
	£'000	£'000
Accrued income	3,169	2,778
Other debtors	416	209
Related company – Christian Aid Trading (Note 21)	3	8
	3,588	2,995

14. Creditors

Amounts falling due within one year	31/03/20	31/03/19
	£'000	£'000
Related company – Christian Aid (Note 21)	363	179
Other creditors	73	166
Payroll Taxes	70	37
	506	382

15. Restricted Funds

	Opening balance	Incoming resources	Outgoing expenditure	Exchange Translation	Closing balance
	£'000	£'000	£'000	£'000	£'000
Appeal Funds:					
Hurricane Matthew Appeal	-	1	(1)	-	-
East Africa Crisis Appeal	-	5	(5)	-	-
DRC – Ebola Outbreak Appeal	-	3	(3)	-	-
South Asia Floods Appeal	-	25	(25)	-	-
Rohingya Crisis Appeal	-	7	(7)	-	-
Syria Crisis Appeal	-	2	(2)	-	-
Kerala Floods Crisis Appeal	-	1	(1)	-	-
Philippines Mangkhut Appeal	-	-	-	-	-
Indonesian Tsunami Appeal	-	111	(111)	-	-
Cyclone Idai Appeal	-	160	(160)	-	-
Total Appeal Funds:	-	315	(315)	-	-
Other Restricted Funds:					
Charity Gifts	-	44	(21)	-	23
Denominational Appeals	575	130	(390)	-	315
Other earmarked income	238	30	(268)	-	-
Total Other Funds:	813	204	(679)	-	338
Government and other institutional funds*	4,506	5,704	(5,817)	(34)	4,359
Total Restricted Funds	5,319	6,223	(6,811)	(34)	4,697

*£5,704k above includes £15k of match funding in kind for ERFs. Accordingly, this is not recorded as institutional income within Note 5 on page 100.

16. Unrestricted Funds

	Opening balance	Incoming resources	Expenditure	Transfers	Other gains/ (losses)	Closing balance
	£'000	£'000	£'000	£'000	£'000	£'000
Operational reserve	798	2,335	(1,941)	(5)	-	1,187
Fixed asset reserve	3	-	2	-	-	5
Other designated funds	289	-	-	342	-	631
Total designated funds	1,090	2,335	(1,939)	337	-	1,823
Other unrestricted funds	(53)	-	-	(284)	337	-
Revaluation on combination	53	-	-	(53)	-	-
Total unrestricted funds	1,090	2,335	(1,939)	-	337	1,823

At 31 March 2020, £631k was set aside as other designated funds, £62k for a specific project next year and £569k for anticipated future deficits.

17. Analysis of Net Assets

Fund balances as at 31 March 2020 are represented by:	Unrestricted Funds Designated	Unrestricted Funds Other	Restricted Funds	Total
	£'000	£'000	£'000	£'000
Fixed Assets	-	5	-	5
Deposits and cash at bank and in hand	631	1,274	1,528	3,433
Other current assets	-	419	3,169	3,588
Current liabilities	-	(506)	-	(506)
Total net assets	631	1,192	4,697	6,520

18. Leasing Commitments

The company has the following lease commitments:

		31/03/20	31/03/19
		£'000	£'000
Building leases	Within 1 year	28	41
Building leases	2 - 5 years	-	-
Operating leases on equipment	Within 1 year	2	3
Operating leases on equipment	2 - 5 years	-	-
Operating leases on motor vehicles	Within 1 year	5	5
Operating leases on motor vehicles	2 - 5 years	9	-
		44	49

19. Future Commitments

In addition to the amounts shown as creditors in these accounts, there are sometimes commitments to projects which have been accepted in principle by Christian Aid Ireland's Board and are expected to be recommended for funding in the year ahead.

	31/03/20	31/03/19
	£'000	£'000
Commitments	-	28
	-	28

20. Other Commitments

There have been no significant capital commitments contracted for by the company or authorised by the Directors but not yet contracted for as at 31 March 2020.

21. Related Party Transactions

Christian Aid Ireland is part of the wider Christian Aid family and is a related party of Christian Aid (a company registered in the UK, company no. 517525, charity no. 1105851). Christian Aid Ireland shares the International Department of Christian Aid and receives some services, including Human Resources, Information Technology and Supporter Relations support.

Christian Aid Ireland receive a share of the profits of Christian Aid Trading Limited.

The company has the following related party transactions with:

- Christian Aid (registered in the UK as Company no. 5171525, Charity no. 1105851)
- Christian Aid Trading Ltd. (registered in the UK, Company no. 01001742):

Related Party Transactions	CA UK	CA TL
	£'000	£'000
Opening Balance An intercompany creditor (Note 14)/Debtor (Note 13)	(179)	8
Transactions during the year		
Income	398	-
Grants Expenditure	(402)	-
Other Expenditure	(180)	(5)
Closing Balance An intercompany creditor (Note 14)/Debtor (Note 13)	(363)	3

Income represents transfer of investment fund money for From Violence to Peace. Deed of gift is received from intercompany entity; income from recharges of salaries; transfer of funding to settle intercompany balances, transfer of income received by intercompany entity on behalf of Christian Aid Ireland or reimbursement to Christian Aid Ireland of expenses paid on behalf of another intercompany entity.

Grant expenditure to CA UK represents restricted grant to overseas partner.

Other expenditure includes payment of expenses or salaries on behalf of the related company, payment of support costs, payment of deed of gift; transfer of funding to related company on settlement or the transfer of income previously received into the incorrect company.

22. Grant Funding

Irish Aid Programme Funding (PGII)

	31/03/20	31/03/19
	£'000	£'000
Income in Year	2,811	2,778
Expenditure:		
Angola	(411)	(349)
Central America (Guatemala and El Salvador)	(274)	(338)
Colombia	(505)	(516)
Israel and the occupied Palestinian territory	(473)	(529)
Sierra Leone	(360)	(358)
Zimbabwe	(388)	(358)
Organisational Development	(25)	(55)
Monitoring and Evaluation	(98)	(108)
Research	(38)	(17)
Management, Administration Costs and FX differences	(174)	(100)
Public Engagement	(41)	(42)
Total Expenditure	(2,787)	(2,770)
Net Income	24	8
Restricted PGII funds at 1 April	2,620	2,612
Restricted PGII funds at 31 March	2,644	2,620

Irish Aid Humanitarian Programme Plan (HPP)

	31/03/20	31/03/19
	£'000	£'000
Income in year	1,555	1,547
Expenditure		
Emergency grant – Burundi	(387)	(348)
Emergency grant – DRC	(464)	(402)
Emergency grant – Syria refugees in Lebanon	-	(148)
Emergency grant – Myanmar	(403)	(236)
Emergency grant – South Sudan	(379)	(422)
Organisational Development	(15)	(19)
Monitoring and Evaluation	(41)	(36)
Research	(15)	(112)
Management and Administration Costs	(117)	(36)
Total Expenditure	(1,821)	(1,759)
Net expenditure	(266)	(212)
Restricted HPP funds at 1 April	1,245	1,457
Restricted HPP funds at 31 March	979	1,245

Irish Aid Emergency Response Funds Scheme (ERFS)

	31/03/20	31/03/19
	£'000	£'000
Income in year	571	337
Expenditure		
Emergency grant – South Sudan	-	-
Emergency grant – Myanmar	(84)	-
Emergency grant – Democratic Republic of Congo	(306)	(10)
Emergency grant – Malawi	(98)	(149)
Emergency grant – India	-	(3)
Emergency grant – Haiti (Hurricane Matthew)	-	(83)
Emergency grant – Nepal	(64)	-
Management and Administration Costs	(33)	(17)
Total Expenditure	(585)	(262)
Net (expenditure)/income	(14)	75
Restricted ERFS funds at 1 April	348	273
Restricted ERFS funds at 31 March	334	348

EuropeAid Violence to Peace

	31/03/20	31/03/19
	£'000	£'000
Funding received	120	238
Income released/(deferred)	-	81
Income in the year	120	319
Expenditure		
Colombia	(97)	(16)
El Salvador	(219)	(91)
Management and Administration Costs	(16)	-
Total Expenditure	(332)	(107)
Net (expenditure)/income	(212)	212
Restricted EuropeAid funds at 1 April	212	-
Restricted EuropeAid funds at 31 March	-	212

United Nations Peace Building Fund (UNPBF)

	31/03/20	31/03/19
	£'000	£'000
Funding received	266	-
Income accrued	266	-
Income in the year	532	-
Expenditure		
Colombia	(161)	-
Management and Administration Costs	(11)	-
Total Expenditure	(172)	-
Net income	360	-
Restricted UNPBF funds at 1 April	-	-
Restricted UNPBF funds at 31 March	360	-

At the year end, the above and other institutional donor balances of **£42k** complete the closing balance of Government and Other Institutional Funds of **£4,359k**. (see note 15).

23. Ultimate Controlling Party

The members of Christian Aid Ireland are considered to be the ultimate controlling party.

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