



# CHRISTIAN AID IRELAND

COMBINED FINANCIAL STATEMENTS

For the year ended 31 March 2017



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We are an agency of our churches in Ireland and are mandated to work on relief, development and advocacy to end poverty



# Our Mission, Vision and Values

## **Mission**

Our mission is to eradicate poverty, to challenge the structures and systems that keep people poor and to support people to realise their rights.

## **Vision**

Poverty is an outrage against humanity. It robs people of dignity, freedom, hope and power over their own lives. Christian Aid Ireland has a vision – an end to poverty – and we believe that vision can become a reality. We believe it is a scandal that people are still poor, that children go to bed hungry and uneducated, that families are homeless and living without hope, in the midst of so much wealth. We are driven to make change happen and to inspire others to help make it happen.

## **Values**

Our work is based on our Christian belief that everyone, regardless of faith or race, is entitled to live a full life, free from poverty.

## **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 work with local partners in over 40 countries worldwide.

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

# How we work

## Where we work:

Christian Aid works globally in 40 countries in partnership with secular and faith-based partner organisations.

Christian Aid Ireland has a special focus on 24 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, Mali, Sierra Leone, South Africa, South Sudan, Zimbabwe

**Asia, Middle East:** India, Iraq/Syria/Lebanon, Israel and the Occupied Palestinian Territory (IOPT), Myanmar, Pakistan

**Latin America and the Caribbean:** Colombia, Brazil, El Salvador, Guatemala, Honduras, Nicaragua

## How we work:

### Our four programmes are:

1. Participation, Accountable Governance and Human Rights
2. Tackling Violence, Building Peace
3. Humanitarian Response
4. Empowering Women and Promoting Gender Equality

### Working through partnerships:

People living in poverty are the real experts on their situation. They should have the power to shape their future and fulfill their human rights. That is why we work with local organisations or partners, which 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.



# Message from our Chair

## Turning Hope Into Action During Challenging Times

Welcome to Christian Aid Ireland's Report for the year ending 31 March 2017.

Recently, I listened to a respected commentator describe the current state of affairs in our world by using the opening words from Charles Dickens, 'A Tale of Two Cities', "We live in the best of times and the worst of times." He spoke of how scary it was to face rapid and profound change in almost every aspect of our lives - it is the worst of times. But, he continued, it is possible that when things fall apart, what may emerge from the chaos will be for the good – it could be the best of times!

That is not naive hope, it is Christian hope. At a time of great suffering the writer of the book of Revelation encouraged his readers with a vision of a 'new heaven and a new earth.' (Rev 21.1). Paul sums up God's intentions for our world, 'to unite all things in Christ, things in heaven and things on earth (Eph 1.10). There is hope for this world.

Christian Aid Ireland is the Churches' Development Agency, founded by the Churches and existing to serve the Churches in our commitment to serve people who are the poorest and most marginalized. For more than 70 years now Christian Aid has fought poverty, strengthened the poor, and turned hope into action. We have learnt how to work in a way that roots development work on our Christian values. That's why 'Partnership' is a priority for all our work. We value each human being, irrespective of race, religion, gender or status, because each person is valued by God.

And we have proved that working in partnership not only communicates respect to the individuals and communities we work with, partnership enables us our development work to be more effective and efficiently. No wonder, people living in poverty are the real experts on their situation. So we believe their voices and interests should have the power to shape their future as citizens and see the fulfilment of their human rights. Christian Aid Ireland is committed to working in partnership with the Churches as together we discover what it means to 'love our neighbour, as ourselves' in what is a complex and changing world. Christian Aid provides wonderful resources for the Churches and clearly Christian Aid Ireland could not exist without the Churches and their support. In addition to the Churches and our committed supporters, we are grateful to Irish Aid for the significant funding granted to us to carry out vital long-term and humanitarian programmes.

I wish to thank our wonderful staff. I am constantly in awe of their expertise and skill they inspire me by their commitment to eradicate poverty and its causes. I would like to acknowledge personally the leadership given by our CEO Rosamond Bennett. I also thank the members of CAI's Board who share generously their experience and skills in ensuring good governance and a secure future for our work.

Thank you, for your support and being part of a movement of hope in a troubled world.

A handwritten signature in black ink, which appears to read "Trevor Williams". The signature is fluid and cursive.

Bishop Trevor Williams  
Chair of Christian Aid Ireland



# Message from our CEO

## A Unique Contribution to Building Peace

Last September I travelled to Myanmar, formerly Burma, where I met people who had been forced from their homes by conflict and are now living in camps. In some areas were Christians, who fled their land to escape fighting between the military and armed rebel groups. In other parts were Muslim and Buddhist communities, displaced because of conflict between them. I met families struggling to survive and to get enough food, with no means of earning money. A deeply moving moment was when an elderly Muslim lady said: 'Tell the people where you live to forget about my identity, forget about my religion and just think of me as a human being. I am struggling and I need help'.

In November 2016, we formally launched our Tackling Violence, Building Peace programme, which strengthens our commitment to people living the horrors of conflict and violence. 1.5 billion people live in areas affected by conflict or large-scale violence and we know that conflict is a huge impediment to tackling poverty. In 2016, we saw mass atrocities in Syria, including the killings of innocent civilians and children. Most recently, the deadly combination of conflict and drought has led to famine in South Sudan. The collective inaction of global political leaders has been shameful.

But there is reason for hope. Peace is possible even after the darkest of days. After over fifty years, a peace agreement was signed in Colombia, one of our priority countries. Ireland has a unique insight into what it is to overcome conflict and can make an important contribution as a peacebuilder.

With this lived experience, our expertise and our relationships with peacebuilders, Christian Aid Ireland is leading on Tackling Violence, Building Peace for Christian Aid's global network. This new programme was a key strategic outcome from a year of significant development.

We embarked on a new international programme strategy and a change programme to ensure that we have the right capacity across our overseas work, fundraising and communications. This has one aim, to achieve greater impact for the people we serve overseas. Our work would not be possible without our incredible supporters and funding provided by Irish Aid, the official overseas development programme of the Irish government.

In February 2016, we were delighted to open our first shop 'The Changing Room' in Garvagh, Co. Londonderry. This was made possible by the commitment of volunteers who had the idea, found the premises, fundraised and who now run the shop. In the same month, we welcomed Dr Rowan Williams, Chair of Christian Aid and former Archbishop of Canterbury, to a Thanksgiving Service in Cork, where people have generously supported us for many years.

As I remember the elderly woman I met in Myanmar, I know that her calls will not go unanswered thanks to our wonderful supporters and courageous partners overseas.

Thank you.

A handwritten signature in cursive script that reads "Rosamond Bennett".

Rosamond Bennett  
CEO of Christian Aid Ireland

# Participation, Accountable Governance and Human Rights

Christian Aid Ireland believes that for positive change to be achieved, and ultimately for poverty to be eradicated, people must be given the opportunity to participate and contribute to decisions that affect their lives.

Our focus is based on supporting people to challenge unjust power dynamics that often cause and perpetuate unequal access to resources, discrimination and marginalisation, especially for women and girls.

If these prevailing power dynamics shift, allowing for more balanced and equal relationships between individuals and between citizen and state, then marginalised people will be able to actively participate in the peaceful development of their societies and demand access to justice and to resources and essential services.

We work with partner organisations in seven countries; Angola, Zimbabwe, Sierra Leone, Israel and Occupied Palestinian Territories (IOPT), Colombia, Guatemala and El Salvador to:

- promote the right to housing, a livelihood, access to services by strengthening the capacity of individuals and communities to hold elected representatives, local authorities, churches and companies to account.

- challenge human rights violations and violence through the protection of human rights defenders against threats and intimidation for the work that they do, as well as promote rule of law and peaceful alternatives for communities affected by violence.

## **Access to housing, a livelihood and essential services**

### Angola

In Angola, there's an increasing threat of big private interests and powerholders taking community land. Christian Aid and its partners provided support to 91 communities at risk of forced evictions by facilitating mobilisation, supporting communities with advocacy at the local level and linking their cases to advocacy at the national level.

As part of our ongoing work, evictions were halted in 39 communities, either temporarily or permanently and positive dialogue occurred on this issue within 18 communities.

### Israel and the Occupied Palestinian Territories

Christian Aid partners successfully delayed and influenced government decisions in Israel on access to land in favour of Arab citizens of Israel.

This contributed to a Supreme Court ruling allowing Arab citizens to bid for land in northern Israel and a clarification issued by the Ministry of Housing to stop a new, unauthorised Jewish town being marketed in Omarit.



### Zimbabwe

Shurugwi District in Zimbabwe is a centre for gold and chrome mining activities, which can have negative effects on the community. One mining company area failed in their legal obligation to consult with local communities on their plans and potential effects.

In response, Christian Aid and partner ZELA conducted educational meetings on rights and extractive governance to inspire communities to organise themselves and take action. This resulted in the community's ability to engage with the mining company and to review and feed into the environmental impact assessment on issues such as disposal of toxic waste, toxic materials, dust and water pollution, open pits and relocation of households.

### **Challenging human rights violations and violence**

#### Colombia

Colombia is one of the most dangerous countries in the world for human rights defenders, with 85 killed in 2016, out of 217 in the Americas as a whole. As part of on-going work, Christian Aid partners supported a major case that resulted in the sentencing of the State for the assassination of a famous journalist and peace activist. The court qualified the killing as a crime against humanity because it took place in the context of generalised attacks by state agents in the 1990s against individuals who were seen as sympathisers with the insurgents.

There were several successes during the peace process and agreement in relation to the recognition of victims' rights and the fact that the peace agreement includes progressive and strong gender provision under each of its six chapters. Christian Aid and our partners notably contributed greatly to ensuring the needs and demands of rural women will be guaranteed especially in relation to access to land, credit and technical assistance.

Our partner and the National Women's Network also successfully achieved a no amnesty clause for crimes of sexual violence under the transitional justice mechanisms in the peace agreement.

#### Israel and the Occupied Palestinian Territories

Thanks to Christian Aid partner B'Tselem's video footage, a military court found an Israeli soldier guilty of manslaughter over the shooting of a wounded, incapacitated Palestinian in Hebron. The shooting was filmed by B'Tselem video reporters and was picked up by news outlets around the globe, making it a high-profile trial. B'Tselem's evidence was crucial to the outcome of this case.

#### Sierra Leone

Christian aid partners supported three communities in Malen, who were affected by large-scale land acquisitions through legal support to six executive members of a local land association. The six executive members were unjustly charged in court and imprisoned for resisting land acquisition, but Christian Aid's partner secured funding to pay the fines levied, and they were released after two years.

#### Guatemala

Advocacy by a Christian Aid partner led to the local government in El Rosario de la Paz reactivating the Gender Unit, which approved a budget and trained a team on gender issues to begin working on gender-based violence (GBV) cases.

To complement this achievement at the national level, the Government Data and Statistics System on Gender and GBV has been strengthened with the technical assistance of a Christian Aid partner and the Minister of Security has committed to addressing victims of sexual violence.

## CASE STORY: Documenting human rights abuses in Palestine



Nasser Nawajah, B'Tselem fieldworker and resident of Susiya village in the southern Hebron hills, checks his camera equipment with a friend.

In the West Bank, Palestinians suffer human rights abuses on a daily basis. In order to document this, Christian Aid Ireland's partner, B'Tselem, supported by the Irish Aid funding, provided video cameras to 200 Palestinian volunteers, and trained them as citizen journalists. Such information is shared on B'Tselem's social media and digital platforms to highlight the human rights situation and inform its advocacy.

In one case, video footage was taken of the shooting of a wounded, incapacitated Palestinian by an Israeli soldier in Hebron in March 2016.

B'Tselem was able to use the footage to publicise the killing, making waves in Israel and globally about the illegal use of force by Israeli military forces. The video became crucial evidence in the military court case, which led to a verdict of manslaughter against the Israeli soldier.

This illustrates the effectiveness of citizen journalism in holding those responsible for violations of international law to account.

Our **Participation, Accountable Governance and Human Rights** programme benefitted **844,711** women and men directly. Many more people have also benefitted indirectly, as the laws and governance structures that have kept people poor have been challenged and changed. *[The breakdown of direct beneficiaries includes projects that address human rights by ensuring greater access to resources and services for marginalised women and men.]*

# Tackling Violence, Building Peace

Christian Aid has prioritised Tackling Violence, Building Peace as a strategic objective because ending poverty and ensuring sustainable development are impossible without peace.

Christian Aid Ireland leads on this programme for the entire Christian Aid global network and completed its first year as global lead in 2016. During this year, the organisation formally launched its programme strategy in Dublin and in Christian Aid's base in London. The strategy lays out the key outcomes we will pursue with our partners:

1. Vulnerable women and men living in difficult and violent contexts are safe, secure, and protected, and are more resilient.
2. The risk of gender-based violence is reduced, survivors receive adequate support, and women, men, and institutions are working to change the conditions which lead to gender-based violence.
3. Vulnerable women and men feel empowered to successfully challenge the key drivers of violence, efforts are made to hold perpetrators to account but also to inspire them to rehabilitate, and inclusive peace building initiatives at all levels transform violence into lasting justice and security.
4. Ten Christian Aid country programmes have made Tackling Violence, Building Peace their top strategic priority. These countries span three continents, Angola, Democratic Republic of Congo (DRC), South Sudan, and Zimbabwe in Africa; Colombia, El Salvador, Guatemala, Honduras in Latin America; Israel and the Occupied Palestinian Territory (IOPT), Iraq, Syria, and Myanmar in Asia-Middle East.

Other country programmes are integrating Tackling Violence, Building Peace into their programmes, in Afghanistan, Brazil, Burundi, Egypt, Haiti, the Sahel, Lebanon, Nigeria, Pakistan, and Sierra Leone.

## Myanmar

In Myanmar, where a new peace process runs side-by-side with conflict between government and rebel groups, we worked with the Gender Development Institute (GDI) to train and mentor 70 civilian protection monitors.

These monitors document human rights violations at a community level and often directly negotiate with the army and armed groups on behalf of the community. If the issue is with ethnic groups, monitors often approach the religious leaders and elders in the community to relay their concerns to the ethnic armed groups.

In one case, they facilitated the safe access of 136 community members fleeing violence and armed clashes.

### Democratic Republic of Congo (DRC)

Armed conflict and insecurity in the Democratic Republic of the Congo (DRC) have created one of the world's most complex and long-standing humanitarian crises. Despite the risks, Christian Aid partners work in North and South Kivu in the volatile eastern part of the DRC.

Gender-based violence (GBV) against both men and women has reached very high proportions in these provinces.

Christian Aid and our partners:

- promote gender equality as a long-term prevention effort with authorities, military and police, and local leaders
- provide direct material support of cash transfers and loans to survivors and support collective savings groups
- provide psychosocial support to help survivors recover
- give information and referral to other services e.g. health services and support a small number of legal cases against perpetrators.

Over 600 survivors were assisted by mid-2016, with over 20,000 reached through awareness-raising and education on preventing gender-based violence and legal rights, including working with community and faith leaders and the police.

In 2017, the strategy will be followed by new programme guidance on all aspects, as well as public and supporter engagement on its complex themes.

### Partnerships

As part of our TVBP work, Christian Aid Ireland collaborates regularly with the Transitional Justice Institute in the University of Ulster, Belfast. For example, we continue to send a representative from our partners on an annual scholarship to attend the Institute's summer school on gender and peace building.

In collaboration with the School of Ecumenics peace programme at Trinity College Dublin, Christian Aid Ireland won Irish Research Council funding to supplement research investigating gender-based violence in conflict-affected and resource-poor settings.

Christian Aid Ireland is also working with the joint TCD-UCD Masters in Development Practice to introduce their students to Christian Aid Ireland's programme and complete relevant desk-based reviews of existing research.

Outside of Ireland, Christian Aid Ireland staff participated in a workshop hosted by the University of York Centre of Applied Human Rights with a number of other peace building organisations, investigating how justice can potentially transform societies.

Our CEO Rosamond Bennett spoke at the Community of the Cross of Nails at Coventry. Rosamond and our Tackling Violence, Building Peace Advisor also presented at Queen's University Belfast in April 2016 on the role of civil society in conflict transformation.

Finally, Christian Aid Ireland hosted a panel discussion at the Conflict Research Society annual conference in Trinity College in September about how people remain resilient to violent conflict.

## CASE STORY: Supporting brave survivors of gender-based violence in DRC

Cecilia, 40, from the conflict-torn Democratic Republic of Congo (DRC), came to Christian Aid's partner, SARCAF, in February 2016 asking for help. Six months earlier, more than 15 men from an armed group attacked her house and demanded money. She and her daughter were raped repeatedly, while her property was destroyed and belongings stolen.

Cecilia and her daughter fled seeking safety but on the way, her daughter died from her injuries. She buried her daughter at the local church in Shabunda.

When she arrived at SARCAF's counselling center with her three remaining children, they were hungry and distressed. The psychologist gave her immediate psychological first aid on hearing about the horror Cecilia had been through.

Cecilia spent three months recovering in hospital and receiving treatment for injuries and infections. When she was better she joined the micro-finance group in her village and received financial support. She decided to invest in a sewing business.

She is managing to feed her children every day and hopes to send them to school.

Our **Tackling Violence, Building Peace** programme benefitted **39,838** women and men. Many more people have benefited indirectly, as impunity and violence has been challenged and more peaceful state and society responses have been achieved.

# Humanitarian aid

Millions of people worldwide continue to face weather-related and geophysical events, poverty and food insecurity, and violence and conflict threatening their lives and incomes. In a world, ever more connected or divided by conflict, the impact of a war in one country can travel far beyond its borders.

As one of the most disaster prone countries in South Asia, Bangladesh is frequently affected by flooding and cyclones. Tropical Cyclone Roanu caused widespread flooding and landslides across Sri Lanka, Bangladesh and Myanmar in May 2016.

Christian Aid's partners supported families in Cox's Bazaar, one of the most affected provinces, through the provision of hygiene kits and cash grants.

Whilst collective international efforts to address the ongoing conflict in Syria continue, the needs of many Syrian refugees in neighbouring countries remain unmet.

In July, Christian Aid began supporting survivors of gender-based violence to access medical, legal, and psychosocial support services, raising awareness of gender-based violence and promoting safety, and helping those vulnerable to protect themselves.

The combined effects of the El Nino in 2015-16 and an already fragile economic environment have left 6.5 million people in Malawi at risk of extreme hunger. Two consecutive years of flooding, hail storms, and drought have led to the worse food crisis in a decade.

In July, we supported an emergency project in response to the crisis in Chikwawa in the south of the country, including cash assistance so that families can purchase essential needs and training in food preparation.

Conflict and violence driven by politics and ethnic tension, as well as poverty and food insecurity, have driven Burundians to seek refuge in neighbouring countries such as Uganda, Tanzania, Rwanda and DRC.

Christian Aid partners in southern Burundi continued to respond to the immediate needs of conflict-affected households, which includes peace building activities. At the same time, communities are being supported to increase food production and consumption. Likewise, our work in neighbouring Eastern DRC continues in efforts to increase the resilience and protection of families affected by conflict in South Kivu.

India experienced above-average monsoon rainfall across three quarters of the country by July, and floods and landslides affected almost 2 million across a number of the northern states.

In the states of Bihar and Uttar Pradesh, Christian Aid supported the most vulnerable families with emergency shelter and household and hygiene kits. In addition to this, activities to improve hygiene and sanitation were carried out with communities, which included repairing damaged water pumps, and hygiene promotion campaigns.

Conflict continues to displace more and more people from their homes in South Sudan. The number of people facing grave food insecurity has grown to almost 5 million, an increase from 3.8 million in 2015.

Food security and nutrition is one of the many areas in which people's lives have been affected by the continued fighting, insecurity, and displacement.

In October, partners in the state of Northern-Bahr-el-Ghazal, South Sudan, began working in the most affected communities, which included internally displaced families, with cash grants to help them purchase food and other essentials.

This complements ongoing activities that focus on strengthening the resilience of conflict affected communities through livelihoods work, and improving water and sanitation access and practice.

Communities in Haiti were once again affected by the impact of weather related risks when Hurricane Matthew, a powerful category 4 storm, made landfall in October. Over 2 million people were affected in the south-west provinces of the country, with over 1 million people needing direct humanitarian assistance.

Through Christian Aid's partners, the most vulnerable households in communities in the South (Sud) Province received support to repair damaged houses, access safe drinking water, and supplement their additional basic needs with unconditional cash grants.

## Reaching people with emergency aid 2016

**Haiti:** 820 families were reached with immediate support in the three months following Hurricane Matthew

**Bangladesh:** Over 7,600 people benefitted from hygiene kits and cash grants to meet their basic needs after Cyclone Roanu.

**Malawi:** 1,070 families affected by drought received cash grants to cover essential food and other needs for three months.

**India:** 8,979 individuals were provided with emergency shelter and essential needs following floods and landslides after heavy rainfall during monsoon season.

**South Sudan:** Over 2,800 families received emergency aid to improve food security and nutrition during a three-month project.

**Burundi:** 7,500 families living through conflict were given vital humanitarian assistance and took part in peace building activities.

## CASE STORY: Aluel and her family get vital support in famine-stricken South Sudan



Aluel Ring from South Sudan with her baby. Aluel received emergency aid from Christian Aid funded by the Irish Government.

A catastrophic food crisis has hit East Africa and famine has been declared in South Sudan. 16 million people are facing hunger or starvation.

Christian Aid Ireland is reaching vulnerable people with aid like Aluel Ring, a single mother from Bahr el Ghazal in South Sudan.

*'Before Christian Aid helped me, life had become very difficult,' she said. 'On the worst days, we would eat nothing at all, or maybe just a handful of wild leaves. As a family, we urgently needed help.'*

*Christian Aid gave us vouchers to buy more food. Now we eat three meals every day and I see the health of my children improve before my eyes.'*

With support from Irish Aid, we have been providing vouchers for people to buy food and other needs, seeds, tools and fishing gear across East Africa. We have also repaired community water points, built latrines and handed out sanitation and hygiene supplies.

Our **Humanitarian programme** benefitted **209,473** women and men, with funding from Irish Aid. Christian Aid Ireland funds have also contributed to 10 emergency appeals launched by Christian Aid's global humanitarian response team to respond to humanitarian crises in 10 countries in 2016.



# Empowering women & promoting gender equality

Worldwide, women and girls are disproportionately amongst the poorest and most marginalised. They face violence, discrimination, constrained economic choices and exclusion from decisions over their lives; for those in conflict-affected and humanitarian settings, the situation is even worse.

One in three women worldwide experiences sexual and/or intimate partner violence at some point in their lives. Every day there are almost 800 preventable deaths of women in pregnancy or childbirth.

Despite the introduction of the Women, Peace and Security Agenda with UN Security Council Resolution 1325 in 2000, women are almost entirely excluded from peace negotiations. Women and girls are disproportionately responsible for care work and are twice as likely as men to be living in extreme poverty.

Christian Aid Ireland's organisational [Programme Strategy, developed in 2016](#), demonstrated our commitment to gender equality across programmes and includes an outcome specifically focusing on Women's Empowerment and Gender Equality:

*To challenge 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.*

In January, we refreshed our gender strategy and broadened our understanding of gender to include, where relevant, transgender and minority genders who face increased violence and exclusion.

A new 5-year programme was developed (funded by Irish Aid), which will guide our work from 2017-21, which includes a specific objective on gender equality covering access to assets, participation in decision-making and tackling gender-based violence.

Over the last year, significant progress was achieved across our country programmes.

## Angola

Land evictions in Cunene and Luanda were prevented thanks to the work of female community groups. Our partners worked with pastoralist communities' traditional authorities, to prevent and peacefully resolve conflicts and domestic violence related to women's inheritance rights.

Within our programme, women reported fewer episodes of violence this year and there were no reports of widows left without their land. In 80% of the communities we worked with, women reported more involvement in decision-making, although final decisions were taken by men, showing that attitudes on women's abilities will take a long time to change. The Council of Christian Churches in Angola commenced a study on gender in the church in Angola and held a national conference for women church leaders.

## El Salvador

Advocacy by our partner, ORMUSA, led to the local government in El Rosario de la Paz reactivating the Gender Unit, which approved a budget and trained a team to work on gender-based violence cases.

The Government Data and Statistics System on Gender and GBV has been strengthened with the technical assistance of ORMUSA and the Minister of Security has committed to address victims of sexual violence.

Lesbian, gay, bisexual, trans and intersex (LGBTI) people in El Salvador are persistently subject to discrimination, hate crimes, forced displacement and police violence. Pressure from our partner, FESPAD and local LGBTI groups resulted in the Attorney General creating a Gender Unit within the Prosecutor's office and authorising training for staff and prosecutors to improve their treatment of LGBTI people.

#### Guatemala

Our partners, FUNDE and ICEFI, developed research on gender, tax and the impact of free economic zones on women and LGBTI groups and research on the impact of gang violence on women led to debate with the justice authorities and Legislative Assembly.

#### Colombia

The Tax Justice Network, which includes our partners, secured a reduction in tax on sanitary products from 19% to 5%, amounting to savings of approximately €100 million for women per year.

#### Sierra Leone

Women who benefited from training on land rights held community radio talk shows, community meetings and used videos to advocate for women's rights to fair land deals.

Our **Gender** work in 2016 was integrated across all programmes and ensured that women have been able to benefit equally, wherever possible, from interventions in our Humanitarian, Tackling Violence, Building Peace and Participation, Accountable Governance and Human Rights programmes.

The newly established Women's Network on Mining and Extractives, of which our partner, Green Scenery is a part, succeeded in securing a commitment to allocate 10% of this year's Diamond Area Community Development Funds to women's priorities.

During 2016, Christian Aid partner, PICOT, worked with the police to enforce laws against gender-based violence in five chiefdoms. Referral points in the communities such as Mothers' Clubs, the Family Support Unit of police and social welfare workers now serve as watchdogs to deter violations.

#### Zimbabwe

Women successfully lobbied for the repair of a borehole in Gweru, that was impeding access to water and in Rusape, women successfully advocated for improved refuse collection. In Mutare, women's advocacy resulted in the erection of a temporary clinic and in Norton, women successfully advocated for a stop to water cuts and confiscation of assets in lieu of debt to the council. At least 40% of the budget resources in three districts were allocated towards projects catering for school construction, borehole rehabilitation, toilet facilities for market women and conversion of local beerhalls into ante-natal care centres.

#### Lebanon

Survivors of gender-based violence accessed support services through our partner, Kafa's centres in Beirut and the Bekaa Valley. Children and adolescents, many of them without access to school, gained an increased awareness on mitigating risks and on protection. Thirty Syrian women and girls between the ages of 11 and 27 benefited from a literacy course.

# Challenging structures and systems

During 2016, Christian Aid consolidated its position as the leading NGO working on tax justice in Ireland. While the first half of the year was dominated by the lead up, and the aftermath of, the General Election, significant progress was made in our work challenging the systems and structures that keep people poor.

A successful public campaign was carried out in Northern Ireland to introduce tougher compliance standards on tax transparency into the pre-qualification questions asked as part of local council procurement processes, which five councils and the Central Procurement Department signed up to.

As a member, and current chair, of the Coalition of Aid and Development Agencies, we organised an event at the Northern Ireland assembly to mark the fifth year of the conflict in Syria and to raise awareness amongst the political parties in the Assembly.

We took part in the Northern Ireland Human Rights Festival and ran an event highlighting our work on women's empowerment and against gender-based violence.

In the Republic, Christian Aid Ireland was successful in introducing development concerns, and the concept of tax justice into the highest level of government such as the Taoiseach's department. For example, some specific issues raised in the government's own Spillover Analysis, which is an analysis on whether Irish tax policy is having a negative impact on the ability of developing countries to raise their own revenue, are being addressed.

The Department of Finance has agreed to assist and participate in further Christian Aid research that will attempt to address data gaps in relation to information on the impact of Irish tax policy on development countries.

Christian Aid has been publicly acknowledged as being the principal motivator behind the government's decision to conduct the Spillover Analysis, so it is very encouraging to see the issues raised in the analysis receiving continued attention.

Arguably the most important, and certainly the most high profile impact Christian Aid Ireland had in 2016, was working directly with Minister Katherine Zappone, reported in the Sunday Times, assisting her in developing her position in relation to the Apple tax ruling.

It was through that relationship that a number of tax justice related commitments were won by Minister Zappone as part of her agreement to appeal the European Commission's ruling on Apple. This included a commitment to hold a conference on tax justice in February 2017, at which Christian Aid Ireland was the only NGO invited to speak.

Colombia and its embryonic peace process was also a focus of our work in 2016. We used our positive relationship with Eamon Gilmore, now the EU special envoy to Colombia, to raise with him issues of importance to our partners in Colombia and to ensure that these concerns formed part of the EU's considerations as part of their support to the peace process.

We also continued to support a peaceful and viable solution to the ongoing conflict in Israel and Palestine. Our advocacy messages, and that of our partners, was on more than once referenced by Minister for Foreign Affairs and Trade, Charlie Flanagan.

And finally, we continue to work with our partners within the Stop Climate Chaos Coalition to ensure that Ireland develops a National (Climate) Mitigation Plan that reflects what science tells us is required. In Northern Ireland, we organised a climate change lobby at the Northern Ireland Assembly along with Trócaire and Friends of the Earth. We coordinated three constituency-level climate change lobby events and our supporters met with their local MPs as part of a UK-wide week of action.

# Raising Funds

## Support from Churches



Left to right: Rt. Rev Trevor Williams, Chair of Christian Aid Ireland, Dr Rowan Williams, Rt. Rev Michael Mayes, Rt. Rev Paul Colton, Bishop of Cork, Cloyne and Ross, Rt. Rev. Patrick Rooke, Bishop of Tuam and Killalla and Chair of Church of Ireland Bishops' Appeal Committee.

2016 started with a very special Service of Thanksgiving and Celebration in St Finn Barre's Cathedral, Cork on 28<sup>th</sup> February, when the guest speaker was Dr Rowan Williams, former Archbishop of Canterbury, Master of Magdalen College, Cambridge and Chair of the Great Britain Board of Christian Aid.

Dr Williams spoke to a packed congregation about the 'Joy of Giving' and commended the Diocese of Cork, Cloyne and Ross for generously raising more than €40,000 to support the building of houses in Haiti following the devastating earthquake.

In 2016 we received £270,000 from the World Development Appeal of the Presbyterian Church in Ireland to be used for projects which helped poor communities to mitigate the effects of climate change and to protect the environment. One of the programmes which received support was the Benchmarks Foundation in South Africa. Benchmarks was founded by the churches under the leadership of Archbishop Desmond Tutu to expose the catastrophic environmental damage caused by the extractive industry and its detrimental effects on poor and marginalised groups, many of whom are miners and their families.

The Methodist World Development and Relief committee have continued their three-year commitment to projects in South Africa and Bolivia and the 2016 President of the Methodist Conference, Rev Bill Mullally and his wife Valerie, travelled with our CEO Rosamond Bennett to visit Christian Aid projects in Myanmar.

The Church of Ireland Bishops' Appeal continued generously supporting the work of various transformative development projects throughout this year by approving funding applications for individual projects in El Salvador, Malawi, India and South Sudan.

## Support from Communities

Our challenge events continue to go from strength to strength, with over 300 cyclists enjoying a superb cycle event around the County Down countryside and raising more than £10,000 during our Strangford Sportive.

Once again, we were dependent on a great team of volunteer marshals who were at their posts from early morning. We also benefitted from the sponsorship of The Good Little Company for the barbeque and Podium 4 sport who provided a support vehicle.

In May, a new hike was trialled in the Slieve Bloom Mountains in Tullamore, County Offaly and over 120 walkers braved the elements to participate in the Annual Sheep's Head Hike in September.

Sharing a simple meal or coffee is one way in which many of our supporting churches fundraised for us during Christian Aid Week in May and weekly in Lisburn and Hillsborough, monthly in Portadown, Armagh and Drumbeg and during Lent in Cookstown and Castlewellan.



Lewis Doherty tucking in to his soup at Newtownbreda Presbyterian Church

## The Changing Room

On 5 February 2016, Christian Aid Ireland opened its first charity shop in the friendly rural town of Garvagh. Aptly named The Changing Room, our shop is staffed entirely by a team of passionate volunteers from the local area under the supervision of Rachel McCormick, our visionary volunteer shop manager.

Our first year of operation has been a time of significant learning and growth, and we are delighted to have expanded our enterprise as we are now selling furniture from additional premises in the Garvagh Community Building.

During the year to 31 March 2017, the operation has raised a net profit of €18,818. We thank every individual who was a part of making this such a success and look forward to meeting lots of new customers in this coming year.



## Trusts and Foundations



A wide range of projects received funding from Trusts and Foundations including ElectricAid and the Bank of Ireland Third World Staff Fund. Projects generously supported throughout this financial year include: enhancing food security among communities in El Salvador, supporting sustainable livelihood activities such as bee keeping and honey production in Kenya, almond farming in Palestine, and supporting families living in Malawi's lake district as they respond to the challenges of climatic changes and diversify their livelihoods respectively.

Trusts and Foundations have also generously supported our emergency appeals including the Refugee Crisis Appeal and East Africa Famine Appeal.

## Government Funding



Our total income from government and other institutions during the year was €5,525k.

The Irish Government provides generous support to our programmes through Irish Aid. The total funding received from Irish Aid during the financial year to 31 March 2017 was €5,429k with €3,124k allocated to development and €2,305k allocated to humanitarian and emergency response aid.

## Our Commitment to Good Practice

As a signatory to the Irish Charities Tax Research Guiding Principles of Fundraising we adhere to its requirements of accountability and transparency in both our fundraising activities and communications with supporters.

Christian Aid was one of the first organisations to be certified against the CHS (Core Humanitarian Standard) by the independent certification body: Humanitarian Quality Assurance Initiative. Certification against the CHS replaces the Humanitarian Accountability Principles certification that we have held in previous years. This demonstrates our organisational commitment to accountability and programme quality by putting the people we are working with and for at the centre of our work.

Christian Aid Ireland is also a signatory to the Dóchas Code of Conduct on the use of images and messaging and this is reflected in all our publications, website and digital communications.

Our "Investing in Volunteers" accreditation underlines our appreciation of the contribution of the many thousands of volunteers who represent Christian Aid across Ireland, north and south, and also the specialist volunteers who support our administrative work in the office on a weekly basis.

Details of our governance arrangements are set out below in the Structure, Governance and Management section of this report. Our volunteer board are committed to ensuring we comply with the highest standards of corporate governance and are accountable to our stakeholders. Board and staff members adhere to a Code of Conduct and a Declaration of Interests is completed annually. We are pleased to confirm that there are no conflicts of interest.

# Looking Ahead

## Irish Aid Funding

We are looking forward to seeing the first results of the new round of Irish Aid funded initiatives: Programme Grant II (2017-21) and the Humanitarian Programme Plan (2017-2018). We have introduced an “adaptive management” approach for the first time in the Programme Grant involving using feedback, evidence and learning to make on-going course corrections in interventions where required. We also will be introducing “strategy testing” to enhance the monitoring of our work which will be coordinated and supported by CAI’s Programme Development Unit.

## Gender programme

From April 2018, we will be embarking on a specific gender-focused programme funded out of denominational income and unrestricted funds. This package will initially fund existing partners and projects with established links with Christian Aid with a view to extending funding in the future for new initiatives.

## Digital engagement

We will be launching a new website in the latter half of 2017. The website will be completely redeveloped, with a new site structure to enhance user experience, enable easier navigation and access to information about our work and support fundraising initiatives. We will continue to grow our reach across our main social media channels, Facebook and Twitter and encourage active public engagement with development issues and campaigns across our digital channels.

## Fundraising Strategy

Following the investment in a Head of Fundraising and a Programme Fundraiser during the year, next year will see the launch of our fundraising strategy for the next five years. Governance and compliance issues such as the GDPR, General Data Protection Regulation, will be addressed and shape the parameters of the strategy.



Feroza Begum from Bazetilcupi Char in Bangladesh who benefitted from a Christian Aid livestock project and has been able to increase her income. Photo: GMB Akash



# Review of Financial Outcome

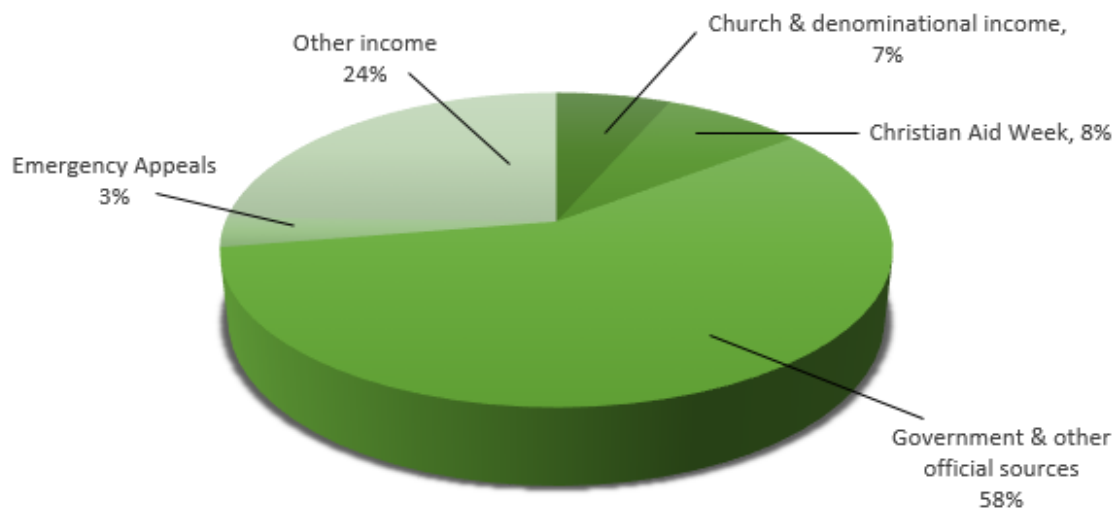
The financial statements for Christian Aid Ireland are set out on page 34. A detailed commentary on the financial results for the year to 31 March 2017 is set out below.

## Income

During the year, the charity raised **€9,572k** (2016: €9,212k) which reflects the continued commitment of Christian Aid Ireland supporters to meeting the needs of poor communities throughout the world. The income is analysed as follows:

	<b>31/03/17</b>	<b>31/03/16</b>
	<b>€'000</b>	<b>€'000</b>
Church & Denominational income	627	722
Christian Aid Week	769	904
Government & other official sources	5,525	4,963
Emergency appeals	294	924
Other income	2,357	1,699
	<b>9,572</b>	<b>9,212</b>

## Where the money came from



## Government and other official sources

We continue to be generously supported by Irish Aid through their Programme Grant funding, Humanitarian Programme Plan and Emergency Funds Response Scheme with total Irish Aid income amounting to **€5,429k** (2016: €4,816k). Other Trust and Foundation income amounted to €96k (2016: €144k). Total Institutional donors' income in year was **€5,525k** (2016: €4,960k) made up of the following:

	<b>€'000</b>
Irish Aid Programme Funding (IAPF)	3,124
Humanitarian Programme Plan (HPP)	1,589
Emergency Response Funds Scheme (ERFS)	716
<b>Total</b>	<b>5,429</b>
Charitable trustees	96
<b>Total Institutional Donors</b>	<b>5,525</b>

## Church and Denominational Income

The churches continue to support us generously in our emergency and long term development work. In previous years, there have been large diocesan appeals that have increased the total income from our denominational committees and this will be the case again next year with partnerships already secured with the Diocese of Cork, Cloyne and Ross.

## Emergency Appeals

Emergency appeal income €294k is significantly down this year compared with last year (2016: €924k) as there were fewer appeals launched during the year and none of them with high profile media attention.

## Christian Aid Week

Christian Aid Week is a key moment in the year which depends heavily on a network of Christian Aid Week volunteer organisers, volunteer collectors and coffee party hosts, who for the most part come from local Churches. The amount collected for Christian Aid Week was €769k, down €135k (15%) on last year, but still remains our single, largest fundraising activity of the year.

## Charity Shop

This is the first time we can report on the results of a full year's trading of our charity shop in Garvagh, Co. Londonderry. Income received from the shop amounted to €27k for the year which far exceeded our expectations and bodes well for the coming years.

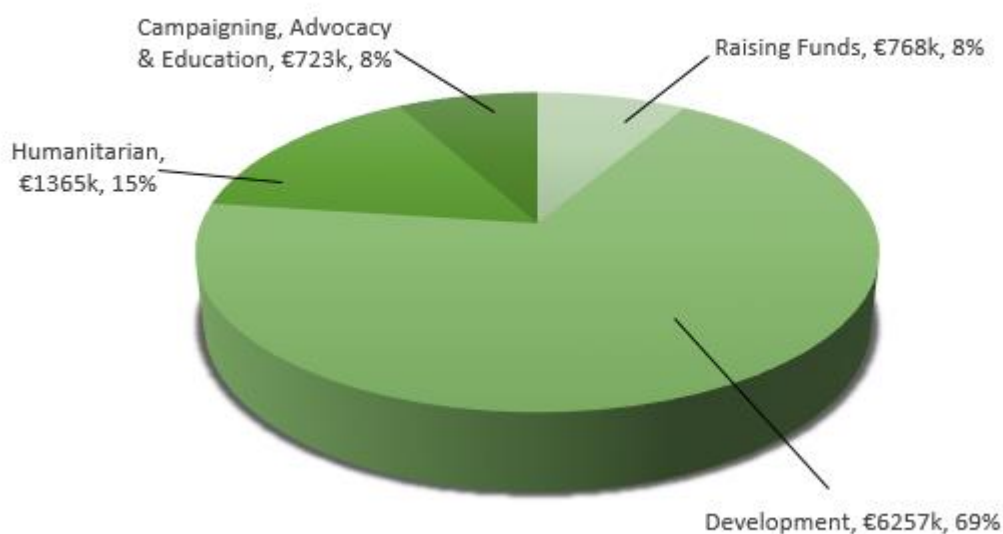
## Expenditure

We spent a total of **€9,113k** during the year.

€8,345k (92%) was spent between our charitable activities as follows: Development €6,257k (69%); Humanitarian €1,365k (15%) and Campaigning, Advocacy and Education €723k (8%). We invested €768k (8%) in raising funds. For every €1 we spent on fundraising this year we raised €5.26 (2016: €6.10) voluntary income to further our work.

A key part of our work in development and emergencies is our work 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 **€5,351k** at 31 March 2017 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. In particular, 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 a number of years.

At 31 March 2017, we held **€4,462k** (2016: €4,227k) in restricted funds, mainly relating to government funding which is scheduled to be spent on planned activities before the end of December 2017, with the remainder relating mainly to emergency appeals funds which are planned to be spent on longer term activities to rebuild lives and livelihoods.

Restricted funds balances as at 31 March 2017 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 6 and 15 weeks of unrestricted spend for the year to 31 March 2017.

At 31 March 2017, the Directors considered that unrestricted reserves should be held at **€889k** (2016: €551k) an increase of €338k which has the impact of: maintaining the operational reserve at €524k and the fixed asset reserve at €14k; and holding €351k over to fund Ireland's direct overseas programme next year.

Unrestricted funds balances as at 31 March 2017 are detailed in Note 16 of the Financial Statements.

## **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 and Audit Committee on an ongoing basis throughout the year.

# Structure Governance and Management

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.

It operates on an all-Ireland basis, however it should be noted that the two companies have been registered under the name Christian Aid Ireland:

## **Northern Ireland**

Company registration no: NI059154

Charity no: XR94639

Charity Commission no: NIC101631

## **Republic of Ireland**

Company registration no: 426928

Charity no: CHY6998

Charities Regulatory Authority no: 20014162

The two companies comply with all the legal and fiscal requirements of their own particular 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, 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 of Directors**

The Board consists of at least six representatives of the member churches, up to four representatives of the Board of Christian Aid and up to three other representatives endorsed by Christian Aid, with additional persons up to a maximum of thirteen in each company.

One quarter of the Directors retire each year by rotation. New Directors are nominated by the Nominations Committee and appointed by the members at the Annual General Meeting. When new Directors are appointed,

they take part in an induction programme where they are given an introduction to the work of Christian Aid Ireland, and provided with relevant information to enable them to fulfil their roles.

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.

During the year, the Board met five times. One of these meetings was residential, giving the members the opportunity to develop greater understanding of the organisation's objectives and performance. Board members underwent induction training when they are appointed in order to gain an overview of the organisation's structure and governance arrangements.

Further training for appointees and all Board members is given as and when required, or if specifically requested.

There are currently two committees of the Board:

- Finance and Audit Committee
- Nominations Committee

The Board delegates the day to day operation of the organisation to the CEO and the Leadership Team.

### **Finance and Audit Committee (FAC)**

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

The FAC reports to the Board at each Board meeting and the minutes of their meetings are shared with the Board. The FAC approves the detailed budget for the year, ensuring that it is in line with the strategic priorities of the organisation. Monitoring of performance against budget is done on a regular basis.

The FAC met five times during the year.

### **Nominations Committee**

The Nominations 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.

The Nominations 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 Committee met three times during the year.

### **Risk Management and Internal Control**

The Directors have a duty to identify and review the strategic, business and operational risks that the charity is exposed to; and to assess the likelihood of such risks occurring and the likely level of impact they would have. CAI has established a risk management strategy which documents our approach to risk management and sets the direction for this work.

The Board's Risk Assurance Framework is a 'live' high level document that is reviewed at each FAC meeting to ensure that it includes all the organisation's major risks, gaps in controls, levels of positive assurance and any action points raised to mitigate the risks. Any outcomes of this review are then shared with the Board.

Beneath the Framework sits the detailed risk register. The risk register gives a detailed list of all the organisation's risks, the level of the risk and which Head of Department is responsible for monitoring them.

The **key risk areas** of the organisation as at the end of the 2016-17 financial year are:

**The economic environment and its impact on income** - as with all organisations, we have been affected by the downturn in the economies across the globe. Changes in the economy at home and perceptions of wealth of middle income countries can distort people's view of the reality for the majority of people living in those countries and impact their propensity to give.

To protect our programmes we are mitigating this risk by the commitment of our supporters and stakeholders to ending poverty, and by a diversification strategy which broadens our income sources and builds on our good relationships with institutional and business donors and aligns their interests with our development programmes.

**Demonstrating the impact of our programmes** – 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. Demonstrating the impact of our programmes can be a challenge in these environments as the power dynamics change.

To mitigate against this risk, we operate 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 also have systems in place to measure the impact of our programmes and these continue to be developed in line with best practice.

**Maintaining our image** – we are 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. We mitigate against this risk by clearly communicating that our work complies with the highest standards of governance and accountability, and that we comply with all the relevant standards on accountability, fundraising, images etc. We also mitigate against this risk by communicating 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.

**Risks relating to operational countries** - Christian Aid Ireland's overseas programme operates in difficult contexts with oppressive power dynamics and fragile security situations. We mitigate against this risk by operating through networks of partners with roots in communities, ensuring regular monitoring; introducing additional due diligence arrangements on counter terrorism in high risk areas: ensuring as a HAP accredited (now CHS accredited) organisation beneficiary feedback is incorporated into our programmes; and ensuring the safety of staff and partners is addressed through regularly reviewed security management and protection plans. Specific context related risks for the operational countries are considered through the annual programme review.

### **Commitment to Best Practice in Corporate Governance**

Christian Aid Ireland is fully compliant with the standards maintained within the Irish Development NGOs Code of Corporate Governance as developed by Dóchas. The code sets out the main principles of good corporate governance applicable to the NGO sector with the aim of strengthening the quality, effectiveness and transparency of the work in that sector.

## **Lobbying and Political Donations**

There were no political contributions in 2016 or 2017 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.

## **Accountants**

The Accountants, Crowe Horwath Bastow Charleton, is eligible and has agreed to continue in office. A resolution proposing their re-appointment will be put to the Annual General Meeting in October 2017.

## **Statement of Directors' Responsibilities**

The Directors are required to prepare the Annual Report and Financial Statements that give a true and fair view of the state of the charity's affairs and of its income and expenditure for the financial year. In preparing the financial statements, the Directors are required to select suitable accounting policies, to apply them consistently and to make judgements and estimates that are reasonable and prudent.

The Directors are responsible for keeping proper records of account which are prepared in accordance with accounting standards generally accepted in the UK and Ireland and comply with companies' legislation (Republic of Ireland: Companies Act 2014; Northern Ireland: Companies Act 2006). 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.

Signed on behalf of the Board on: **7 July 2017**



**Rt Revd Trevor Williams**



**Dr E Carol Ackah**





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

In accordance with the engagement letter dated 6 February 2017 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 22 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 2017 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 Horwath**  
**Bastow Charleton**  
Chartered Accountants  
Marine House  
Clanwilliam Court  
Dublin 2

**Date: 7 July 2017**

# COMBINED STATEMENT OF FINANCIAL ACTIVITIES €

(Incorporating the Income and Expenditure Account)

For the year ended 31 March 2017

Please note that combined accounts are prepared in both Sterling and Euro. The Euro figures are presented on pages 34–49, and the sterling figures are presented on pages 50–60.

	Notes	2017 Unrestricted Funds €'000	2017 Restricted Funds €'000	2017 Total Funds €'000	2016 Total Funds €'000
<b>Income and endowments from:</b>					
Donations and legacies					
- Donations	4	2,209	1,546	3,755	4,113
- Legacies		231		231	108
Institutional Grants	5	-	5,525	5,525	4,963
<b>Charitable Activities:</b>					
Other Trading Activities		28		28	4
Investments		14		14	8
Other		19		19	16
<b>TOTAL</b>		<b>2,501</b>	<b>7,071</b>	<b>9,572</b>	<b>9,212</b>
<b>Expenditure on:</b>					
Raising Funds	6	768	-	768	696
Charitable Activities:	6				
- Development		832	5,425	6,257	5,148
- Humanitarian		-	1,365	1,365	2,934
- Campaigning, Advocacy and Education		723	-	723	665
<b>TOTAL</b>		<b>2,323</b>	<b>6,790</b>	<b>9,113</b>	<b>9,443</b>
<b>Net income/expenditure</b>		<b>178</b>	<b>281</b>	<b>459</b>	<b>(231)</b>
Other gains/losses		160	(46)	114	(202)
<b>Net movement in funds</b>		<b>338</b>	<b>235</b>	<b>573</b>	<b>(433)</b>
<b>Reconciliation of funds:</b>					
Funds brought forward		551	4,227	4,778	5,211
		<b>889</b>	<b>4,462</b>	<b>5,351</b>	<b>4,778</b>

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 2017

	Notes	Total Funds 31 March 2017	Total Funds 31 March 2016
		€'000	€'000
<b>Fixed Assets</b>	<b>12</b>	14	27
<b>Current Assets</b>			
- Debtors	<b>13</b>	3,243	3,186
- Cash at bank and in hand		3,614	3,762
<b>Total current assets</b>		<b>6,857</b>	<b>6,948</b>
<b>Liabilities</b>			
Creditors falling due within one year	<b>14</b>	(1,520)	(2,197)
Net current assets		5,337	4,751
<b>Total net assets</b>		<b>5,351</b>	<b>4,778</b>
<b>The funds of the charity:</b>			
Restricted income funds	<b>15</b>	4,462	4,227
Unrestricted funds	<b>16</b>	889	551
<b>Total charity funds</b>		<b>5,351</b>	<b>4,778</b>

The financial statements were approved by the Board of Directors on **7 July 2017** and signed on its behalf by:



**Rt Revd Trevor Williams**



**Dr E Carol Ackah**

## STATEMENT OF CASH FLOWS €

For the year ended 31 March 2017

	Notes	Total Funds 31 March 2017 €'000	Total Funds 31 March 2016 €'000
Cash flows from operating activities	11	(281)	(648)
<b>Net cash provided by (used in) operating activities</b>		<b>(281)</b>	<b>(648)</b>
Dividends, interest and rents from investments		14	8
Proceeds from sale of asset		5	-
<b>Net cash provided by (used in) investing activities</b>		<b>19</b>	<b>8</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(262)</b>	<b>(640)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>3,762</b>	4,604
Change in cash and cash equivalents due to exchange rate movements		114	(202)
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>11</b>	<b>3,614</b>	<b>3,762</b>

# NOTES TO THE FINANCIAL STATEMENTS €

For the year ended 31 March 2017

## 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 has its registered office at Canal House, Canal Road, Dublin 6 and the Northern Ireland company has its registered office at Linden House, Beechill Business Park, Belfast, BT8 7QN.

## 2. Accounting Policies

### 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 2017. 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.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies. (see note 1.11)

The following principal accounting policies have been applied:

### 2.1 Fund accounting

The charities maintain 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.

**Designated unrestricted funds** are 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.

**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.

## **2.2 Incoming resources**

All incoming resources accruing to the charities including grant income during the year are recognised in the Statement of Financial Activities when entitled, receipt is probable and measurable. Gifts in kind for use by the charity are included in the accounts at their approximate market value at the date of receipts. Gifts in kind for distribution are included in the accounts at their approximate market value at the date of distribution.

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

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.

## **2.3 Resources expended**

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.

## **2.4 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.

## **2.5 Going concern**

The Directors have assessed whether there are any significant doubts regarding the company's ability to continue as a going concern and are 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.

## **2.6 Holiday pay 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.

## **2.7 Creditors**

Short term creditors are measured at the transaction price.

## **2.8 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.

## **2.9 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.

## **2.10 Debtors**

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

## **2.11 Judgements in applying accounting policies and key sources of estimation**

The preparation of these financial statements requires management 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:

## **2.12 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.

## **2.13 Tax and Vat**

As 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.

## **2.14 Pension costs**

Christian Aid Ireland operates a defined contribution scheme for employees. The combined company's contributions to the scheme are charged in the Statement of Financial Activities held separately in the period in which the contributions are payable.

## **2.15 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.

## **2.16 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

### 3. Taxation

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

### 4. Donations

	Unrestricted	Restricted	Total	Total
	31/03/17	31/03/17	31/03/17	31/03/16
	€'000	€'000	€'000	€'000
<b>Annual Appeals:</b>				
Christian Aid Week	769	-	769	904
Regular Gifts	478	-	478	553
Church Partnerships	135	-	135	205
General Donations	825	762	1,587	1,010
Denominational Appeals	2	490	492	517
<b>Humanitarian Appeals:</b>				
Iraq Crisis Appeal	-	3	3	1
Ebola Crisis West Africa	-	-	-	1
Syria Crisis Appeal	-	22	22	32
Philippines Typhoon Appeal	-	-	-	13
Nepal Earthquake Appeal	-	17	17	622
Refugee Crisis Appeal	-	21	21	248
South Sudan Crisis Appeal	-	44	44	7
Ethiopia Food Crisis Appeal	-	9	9	-
Hurricane Matthew Appeal	-	103	103	-
East Africa Crisis Appeal	-	75	75	-
<b>Total Donations</b>	<b>2,209</b>	<b>1,546</b>	<b>3,755</b>	<b>4,113</b>

Total donations of €3,755k (2016: €4,113k) include €250k of tax recovered through tax efficient giving (2016: €308k).

### 5. Institutional Grants

	Unrestricted	Restricted	Total	Total
	31/03/17	31/03/17	31/03/17	31/03/16
	€'000	€'000	€'000	€'000
Government Grants – Irish Aid	-	5,429	5,429	4,816
Other institutions	-	96	96	147
<b>Total Institutional Grants</b>	<b>-</b>	<b>5,525</b>	<b>5,525</b>	<b>4,963</b>

### 6. Total Expenditure

	Grants to partner organisations	Staff costs	Other direct costs	Allocation of support costs	2017 Total	2016 Total
	€'000	€'000	€'000	€'000	€'000	€'000
<b>Raising Funds</b>	-	492	213	63	768	696
<b>Charitable Activities</b>						
- Development	4,861	1,217	166	13	6,257	5,148
- Humanitarian	1,334	-	31	-	1,365	2,934
- Campaigning, Advocacy and Education	-	470	195	58	723	665
<b>Total Charitable Activities</b>	<b>6,195</b>	<b>1,687</b>	<b>392</b>	<b>71</b>	<b>8,345</b>	<b>8,747</b>
<b>Total Resources Expended</b>	<b>6,195</b>	<b>2,179</b>	<b>605</b>	<b>134</b>	<b>9,113</b>	<b>9,443</b>



**Total charitable activities expenditure analysed by region:**

	31/03/17	31/03/16
	€'000	€'000
Africa	4,161	4,133
Latin America and the Caribbean	1,738	1,008
Asia and the Middle East	2,402	3,606
Ireland and the UK	44	-
<b>Total grants to partner organisations</b>	<b>8,345</b>	<b>8,747</b>

**Grant expenditure analysed by region:**

	31/03/17	31/03/16
	€'000	€'000
Africa	3,089	3,128
Latin America and the Caribbean	1,290	763
Asia and the Middle East	1,783	2,729
Ireland and the UK	33	-
<b>Total grants to partner organisations</b>	<b>6,195</b>	<b>6,620</b>

All grants are to organisations not individuals. The full list of grants of €6,195k to organisations are available on our website at the following link: [http://www.christianaid.ie/resources/corporate\\_reports/annual-reports.aspx](http://www.christianaid.ie/resources/corporate_reports/annual-reports.aspx)

**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 (on the basis of 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	31/03/17	31/03/16
		€'000	€'000
Human resources	Headcount	62	70
Information resources	Headcount	72	81
		<b>134</b>	<b>151</b>

Governance Costs amounting to €59k incurred in the year to 31 March 2017 have been re-allocated across other categories of expenditure as required under Charities SORP FRS102.

	31/03/17	31/03/16
	€'000	€'000
Board expenses	6	6
Professional Costs	24	19
Governance staff costs	29	22
	<b>59</b>	<b>47</b>

## 7. Staff Costs and Employee Benefits

In previous years, staff costs included only those costs paid to staff that were under contract with Christian Aid Ireland. Under section 9.28 of the Charities SORP 2015, we now must also 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. They are now disclosed below as International salaries.

Staff Costs and Employee Benefits	31/03/17	31/03/17	31/03/17	31/03/16
	€'000	€'000	€'000	€'000
	International	Ireland	Total	Total
Salaries	558	1,201	1,759	1,674
Employers NIC/PRSI	41	122	163	161
Pension contributions	43	97	140	111
Termination payments	-	117	117	-
	642	1,537	2,179	1,946

Full Time Equivalents	31/03/17	31/03/16
Average staff numbers		
FTE (Full Time Equivalent) – UK & Ireland	32	28
FTE (Full Time Equivalent) – Country Programmes	11	13
	43	41

Staff by Activity	31/03/17	31/03/16
Generating Funds	12	10
Charitable Activities	31	31
<b>Total staff FTE</b>	<b>43</b>	<b>41</b>

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

Bands	31/03/17	31/03/16
€0k - €60k	38	38
€60k - €70k	5	3

Staff costs include salaries, benefits in kind and employer pension scheme contributions.

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 £59,297 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 £60k to £70k band however the cost is shared 50:50 between the Republic of Ireland and Northern Ireland companies respectively.

### Key management personnel

Key management personnel include senior management and received remuneration of **€460k** (2016: €405k) in the year.

## 8. Directors' expenses

	No of Directors 31/03/17	Total €'000 31/03/17	No of Directors 31/03/16	Total €'000 31/03/16
Reimbursed to Directors	17	6	16	6

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 €140k (2016: €111k). There were no outstanding or prepaid contributions at the balance sheet date (2016: Nil).

## 10. Net Income/(Expenditure)

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

	31/03/17 €'000	31/03/16 €'000
<b>Auditors' remuneration</b>		
Audit fee	20	17
<b>Operating lease rentals</b>		
Buildings	79	113
Equipment	3	5
Car	2	-
Depreciation	9	7

## 11. Reconciliation of net income/(expenditure) to net cash flow from operating activities

Reconciliation of net income/(expenditure) to net cash flow from operating activities	31/03/17 €'000	31/03/16 €'000
Net income/(expenditure) for the period (as per Statement of Financial Activities)	459	(231)
<b>Adjustments for:</b>		
Depreciation charges	9	7
Investment income	(14)	(8)
Profit on sale of fixed asset	1	-
(Increase)/decrease in debtors	(57)	(1,193)
Increase/(decrease) in creditors	(677)	774
<b>Net cash provided by/(used in) operating activities</b>	<b>(279)</b>	<b>(651)</b>
Revaluation of Fixed Assets (currency translation)	(2)	3
<b>Net cash provided by/(used in) operating activities</b>	<b>(281)</b>	<b>(648)</b>

Analysis of cash and cash equivalents	01/04/16 €'000	Change in Year €'000	31/03/17 €'000
Cash in bank and in hand	3,762	(148)	3,614
<b>Net Funds</b>	<b>3,762</b>	<b>(148)</b>	<b>3,614</b>

## 12. Fixed Assets

Current Year Fixed Assets	Car €'000	Leasehold Improvements €'000	Total 31/03/17 €'000
<b>Cost:</b>			
Opening balance at 1 <sup>st</sup> April 2016	20	62	82
Additions	-	-	-
Disposals	(20)	-	(20)
Revaluation (currency translation)	(2)	-	(2)
<b>Closing balance at 31<sup>st</sup> March 2017</b>	<b>(2)</b>	<b>62</b>	<b>60</b>
<b>Depreciation:</b>			
Opening balance at 1 <sup>st</sup> April 2016	(14)	(41)	(55)
Depreciation in year	-	(7)	(7)
Disposals	16	-	16
<b>Closing balance at 31<sup>st</sup> March 2017</b>	<b>2</b>	<b>(48)</b>	<b>(46)</b>
Net Book Value at 31 <sup>st</sup> March 2017	0	14	14
Net Book Value at 31 <sup>st</sup> March 2016	6	21	27

Prior Year Fixed Assets	Car €'000	Leasehold Improvements €'000	Total 31/03/16 €'000
<b>Cost:</b>			
Opening balance at 1 <sup>st</sup> April 2015	21	64	85
Additions	-	-	-
Disposals	-	-	-
Revaluation (currency translation)	(1)	(2)	(3)
<b>Closing balance at 31<sup>st</sup> March 2016</b>	<b>20</b>	<b>62</b>	<b>82</b>
<b>Depreciation:</b>			
Opening balance at 1 <sup>st</sup> April 2015	(10)	(38)	(48)
Depreciation in year	(4)	(3)	(7)
Disposals	-	-	-
<b>Closing balance at 31<sup>st</sup> March 2016</b>	<b>(14)</b>	<b>(41)</b>	<b>(55)</b>
Net Book Value at 31 <sup>st</sup> March 2016	6	21	27
Net Book Value at 31 <sup>st</sup> March 2015	11	26	37

## 13. Debtors

Amounts falling due within one year	31/03/17 €'000	31/03/16 €'000
Accrued income	3,124	2,931
Other debtors and prepayments	116	249
Related company – Christian Aid Trading (Note 21)	3	6
	<b>3,243</b>	<b>3,186</b>

## 14. Creditors

Amounts falling due within one year	31/03/17 €'000	31/03/16 €'000
Related company – Christian Aid (Note 21)	1,467	2,088
Other creditors	50	109
Payroll taxes	3	-
	<b>1,520</b>	<b>2,197</b>

## 15. Restricted Funds

	Opening balance	Incoming resources	Outgoing expenditure	Exchange Translation	Transfers	Closing balance
	€'000	€'000	€'000	€'000	€'000	€'000
<b>Appeal Funds:</b>						
Gaza Middle East Crisis	14	-	(14)	-	-	-
Iraq Crisis	5	3	(8)	-	-	-
Syria Crisis	108	22	(87)	(8)	-	35
Philippines Typhoon	289	-	(152)	(16)	-	121
Nepal Earthquake	383	17	(149)	(23)	-	228
Refugee Crisis	40	21	(61)	-	-	-
South Sudan Crisis	4	44	(15)	(1)	-	32
Ethiopia Food Crisis Appeal	-	9	(9)	-	-	-
Hurricane Matthew Appeal	-	103	(49)	1	-	55
East Africa Crisis Appeal	-	75	(12)	-	-	63
<b>Total Appeal Funds:</b>	<b>843</b>	<b>294</b>	<b>(556)</b>	<b>(47)</b>	<b>-</b>	<b>534</b>
<b>Other Restricted Funds:</b>						
Present Aid	-	85	(85)	-	-	-
Denominational Appeals	140	490	(340)	-	-	290
Other earmarked income	4	677	(457)	1	-	225
<b>Total Other Funds:</b>	<b>144</b>	<b>1,252</b>	<b>(882)</b>	<b>1</b>	<b>-</b>	<b>515</b>
Government and other institutional funds	3,240	5,525	(5,352)	-	-	3,413
<b>Total Restricted Funds</b>	<b>4,227</b>	<b>7,071</b>	<b>(6,790)</b>	<b>(46)</b>	<b>-</b>	<b>4,462</b>

## Prior Year Restricted Funds

	Opening balance	Incoming resources	Outgoing expenditure	Exchange Translation	Transfers	Closing balance
	€'000	€'000	€'000	€'000	€'000	€'000
<b>Appeal Funds:</b>						
Gaza Middle East Crisis	94	-	(80)	-	-	14
Iraq Crisis	85	1	(81)	-	-	5
Ebola Crisis West Africa	68	1	(69)	-	-	-
Syria Crisis	183	32	(97)	(10)	-	108
Philippines Typhoon	460	13	(166)	(18)	-	289
Nepal Earthquake	-	622	(239)	-	-	383
Refugee Crisis	-	248	(208)	-	-	40
South Sudan Crisis	-	7	(3)	-	-	4
<b>Total Appeal Funds:</b>	<b>890</b>	<b>924</b>	<b>(943)</b>	<b>(28)</b>	<b>-</b>	<b>843</b>
<b>Other Restricted Funds:</b>						
Present Aid	-	102	(102)	-	-	-
Denominational Appeals	161	508	(529)	-	-	140
Other earmarked income	135	69	(184)	-	(16)	4
<b>Total Other Funds:</b>	<b>296</b>	<b>679</b>	<b>(815)</b>	<b>-</b>	<b>(16)</b>	<b>144</b>
Government and other institutional funds	3,479	4,946	(5,201)	-	16	3,240
<b>Total Restricted Funds</b>	<b>4,665</b>	<b>6,549</b>	<b>(6,959)</b>	<b>(28)</b>	<b>-</b>	<b>4,227</b>

## 16. Unrestricted Funds

	Opening balance	Incoming resources	Expenditure	Transfers	Other gains/ (losses)	Closing balance
	€'000	€'000	€'000	€'000	€'000	€'000
Operational reserve	524	-	-	-	-	524
Fixed asset reserve	27	-	(13)	-	-	14
Other designated funds	-	-	-	-	-	-
<b>Total designated funds</b>	<b>551</b>	<b>-</b>	<b>(13)</b>	<b>-</b>	<b>-</b>	<b>538</b>
Other unrestricted funds	-	2,501	(2,310)	-	160	351
Revaluation on combination	-	-	-	-	-	-
<b>Total unrestricted funds</b>	<b>551</b>	<b>2,501</b>	<b>(2,323)</b>	<b>-</b>	<b>160</b>	<b>889</b>

## Prior Year Unrestricted Funds

	Opening balance	Incoming resources	Expenditure	Transfers	Other gains/ (losses)	Closing balance
	€'000	€'000	€'000	€'000	€'000	€'000
Operational reserve	509	-	-	15	-	524
Fixed asset reserve	37	-	(7)	-	(3)	27
Other designated funds	-	-	-	-	-	-
<b>Total designated funds</b>	<b>546</b>	<b>-</b>	<b>(7)</b>	<b>15</b>	<b>(3)</b>	<b>551</b>
Other unrestricted funds	-	2,663	(2,477)	(186)	-	-
Revaluation on combination	-	-	-	171	(171)	-
<b>Total unrestricted funds</b>	<b>546</b>	<b>2,663</b>	<b>(2,484)</b>	<b>-</b>	<b>(174)</b>	<b>551</b>

## 17. Analysis of Net Assets

Fund balances as at 31 March 2017 are represented by:	Unrestricted Funds Designated	Unrestricted Funds Other	Restricted Funds	Total
	€'000	€'000	€'000	€'000
Fixed Assets	14	-	-	14
Deposits and cash at bank and in hand	2,253	-	1,361	3,614
Other current assets	119	-	3,124	3,243
Current liabilities	(1,675)	-	-	(1,675)
<b>Total net assets</b>	<b>711</b>	<b>-</b>	<b>4,485</b>	<b>5,196</b>

## 18. Leasing Commitments

The company has the following lease commitments:

		31/03/17	31/03/16
		€'000	€'000
Building leases	Within 1 year	79	82
Building leases	2 - 5 years	122	82
Operating leases on equipment	Within 1 year	3	3
Operating leases on equipment	2 - 5 years	3	9
Operating leases on motor vehicles	Within 1 year	6	-
Operating leases on motor vehicles	2 - 5 years	9	-
		<b>222</b>	<b>176</b>

## 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. However, for the 17/18 year there are no commitments in principle.

	31/03/17	31/03/16
	€'000	€'000
Commitments	61	-

## 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 2017.

## 21. Related Party Transactions

The companies have the following related party transactions with Christian Aid (registered in the UK as company no. 5171525, charity no. 1105851):

	31/03/17	31/03/16
	€'000	€'000
A restricted grant to fund overseas partners	1,928	3,225
A grant to fund Christian Aid's international programme of work	52	285
An inter-company creditor (Note 14)	1,467	2,088

The companies have the following related party transactions with Christian Aid Trading Ltd. (registered in the UK, company no. 01001742):

	31/03/17	31/03/16
	€'000	€'000
Income from related party	3	6
An inter-company debtor (Note 13)	3	6

## 22. Grant Funding

### Irish Aid Programme Funding (IAPF)

	31/03/17	31/03/16
	€'000	€'000
<b>Income in Year</b>	<b>3,124</b>	2,931
<b>Expenditure:</b>		
Angola	(377)	(400)
Central America (Guatemala and El Salvador)	(206)	(211)
Colombia	(455)	(463)
Israel and the occupied Palestinian Territory	(578)	(582)
Sierra Leone	(483)	(531)
Zimbabwe	(379)	(368)
Development Education	(25)	(38)
Organisational Development	(63)	(71)
Monitoring and Evaluation	(86)	(100)
Research	(34)	(25)
Management and Administration Costs	(180)	(169)
<b>Total Expenditure</b>	<b>(2,866)</b>	(2,958)
Net Income/(expenditure)	258	(27)
Restricted Funds at 1 April	2,684	2,711
<b>Restricted IAPF Funds at 31 March</b>	<b>2,942</b>	2,684

### Humanitarian Programme Plan (HPP)

	31/03/17	31/03/16
	€'000	€'000
<b>Income in year</b>	<b>1,589</b>	1,310
<b>Expenditure</b>		
Emergency grant – Mali	(94)	(231)
Emergency grant – DRC	(499)	(592)
Emergency grant – Iraq	(6)	(307)
Emergency grant – Philippines	-	(426)
Emergency grant – South Sudan	(389)	(11)
Emergency grant – Burundi	(306)	-
Emergency grant – Syria	(167)	-
Management and Administration Costs	(80)	(80)
<b>Total Expenditure</b>	<b>(1,541)</b>	(1,647)
Net income/(expenditure)	48	(337)
Restricted EHAF funds at 1 April	122	459
<b>Restricted EHAF Funds at 31 March</b>	<b>170</b>	122



## Emergency Response Funds Scheme (ERFS)

	31/03/17	31/03/16
	€'000	€'000
<b>Income in year</b>	<b>715</b>	<b>575</b>
<b>Expenditure</b>		
Emergency grant – Afghanistan	-	(84)
Emergency grant – Nepal	-	(83)
Emergency grant – Pakistan	-	(140)
Emergency grant – S Sudan	(171)	(109)
Emergency grant – Bangladesh	(94)	-
Emergency grant – Malawi	(94)	-
Emergency grant – India	(68)	-
Emergency grant – Haiti (Hurricane Matthew)	(320)	-
Emergency grant – Kenya	(59)	-
Management and Administration Costs	(42)	(31)
<b>Total Expenditure</b>	<b>(848)</b>	<b>(447)</b>
Net income/(expenditure)	(133)	128
Restricted ERFS funds at 1 April	378	250
<b>Restricted ERFS Funds at 31 March</b>	<b>245</b>	<b>378</b>

At the year end, the above and other institutional donor balances of €56k complete the closing balance of Government and Other Institutional Funds of €3,413k – see Note 15.

## COMBINED STATEMENT OF FINANCIAL ACTIVITIES £

For the year ended 31 March 2017

Please note that combined accounts are prepared in both Sterling and Euro. The Euro figures are presented on pages 34–49, and the sterling figures are presented on pages 50-60.

	Notes	2017 Unrestricted Funds £'000	2017 Restricted Funds £'000	2017 Total Funds £'000	2016 Total Funds £'000
<b>Income and endowments from:</b>					
Donations and legacies					
- Donations	4	1,820	1,208	3,028	3,080
- Legacies		190	-	190	78
Institutional Grants	5	-	4,570	4,570	3,695
<b>Charitable Activities:</b>					
Other Trading Activities		37	-	37	4
Investments		12	-	12	6
Other					11
<b>TOTAL</b>		<b>2,059</b>	<b>5,778</b>	<b>7,837</b>	<b>6,874</b>
<b>Expenditure on:</b>					
Raising Funds	6	645	-	645	511
Charitable Activities:	6				
- Development		621	4,442	5,063	3,767
- Humanitarian		-	1,161	1,161	2,296
- Campaigning, Advocacy and Education		607	-	607	488
Other					
<b>TOTAL</b>		<b>1,873</b>	<b>5,603</b>	<b>7,476</b>	<b>7,062</b>
Net income/expenditure		186	175	361	(188)
Other recognised gains/losses		42	378	420	244
Transfers between funds		23	(23)	-	-
<b>Net movement in funds</b>		<b>251</b>	<b>530</b>	<b>781</b>	<b>56</b>
<b>Reconciliation of funds:</b>					
Funds brought forward		538	3,317	3,855	3,799
<b>Total funds carried forward</b>		<b>789</b>	<b>3,847</b>	<b>4,636</b>	<b>3,855</b>

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 2017

	Notes	Total Funds 31 March 2017 £'000	Total Funds 31 March 2016 £'000
<b>Fixed Assets</b>	<b>12</b>	12	21
<b>Current Assets</b>			
- Debtors	<b>13</b>	2,791	2,504
- Cash at bank and in hand		3,116	2,957
<b>Total current assets</b>		<b>5,907</b>	<b>5,461</b>
<b>Liabilities</b>			
Creditors falling due within one year	<b>14</b>	(1,283)	(1,627)
Net current assets		4,624	3,834
<b>Total net assets</b>		<b>4,636</b>	<b>3,855</b>
<b>The funds of the charity:</b>			
Restricted income funds	<b>15</b>	3,847	3,317
Unrestricted funds	<b>16</b>	789	538
<b>Total charity funds</b>		<b>4,636</b>	<b>3,855</b>

The financial statements were approved by the Board of Directors on **7 July 2017** and signed on its behalf by:



**Rt Revd Trevor Williams**



**Dr E Carol Ackah**

## STATEMENT OF CASH FLOWS £

For the year ended 31 March 2017

	Notes	Total Funds 31 March 2017 £'000	Total Funds 31 March 2016 £'000
Cash flows from operating activities	11	(273)	(660)
<b>Net cash provided by (used in) operating activities</b>		<b>(273)</b>	<b>(660)</b>
Dividends, interest and rents from investments		12	6
Purchase of property, plant and equipment		-	-
<b>Net cash provided by (used in) investing activities</b>		<b>12</b>	<b>6</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(261)</b>	<b>(654)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>2,957</b>	<b>3,367</b>
Change in cash and cash equivalents due to exchange rate movements		420	244
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>11</b>	<b>3,116</b>	<b>2,957</b>

## NOTES TO THE FINANCIAL STATEMENTS £

For the year ended 31 March 2017

### 1. General Information

Please see note 1 on page 39 for the General Information.

### 2. Accounting Policies

Please see note 2 on page 39 for the Accounting Policies.

### 3. Taxation

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

### 4. Donations

	Unrestricted 31/03/17	Restricted 31/03/17	Total 31/03/17	Total 31/03/16
	£'000	£'000	£'000	£'000
<b>Annual Appeals:</b>				
Christian Aid Week	611	-	611	642
Regular Gifts	399	-	399	402
Church Partnerships	115	-	115	151
General Donations	694	568	1,262	811
Denominational Appeals	1	388	389	395
<b>Humanitarian Appeals:</b>				
Iraq Crisis	-	3	3	-
Ebola Crisis West Africa	-	-	-	1
Syria Crisis	-	19	19	23
Philippines Typhoon Appeal	-	-	-	10
Nepal Earthquake	-	14	14	457
Refugee Crisis	-	19	19	183
South Sudan Crisis	-	37	37	5
Ethiopia Food Crisis	-	7	7	-
Hurricane Matthew	-	89	89	-
East Africa Crisis Appeal	-	64	64	-
<b>Total Donations</b>	<b>1,820</b>	<b>1,208</b>	<b>3,028</b>	<b>3,080</b>

Total donations of **£3,028k** (2016: £3,080k) include **£210k** of tax recovered through gift aid and tax efficient giving (2016: £226k).

### 5. Institutional Grants

	Unrestricted 31/03/17	Restricted 31/03/17	Total 31/03/17	Total 31/03/16
	£'000	£'000	£'000	£'000
Government Grants – Irish Aid	-	4,491	4,491	3,590
Other institutions	-	79	79	105
<b>Total Institutional Grants</b>	<b>-</b>	<b>4,570</b>	<b>4,570</b>	<b>3,695</b>

## 6. Total Expenditure

	Grants to partner organisations	Staff costs	Other direct costs	Allocation of support costs	2017 Total	2016 Total
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Raising Funds</b>	-	413	179	53	<b>645</b>	511
<b>Charitable Activities</b>						
- Development	3,863	1,023	166	11	<b>5,063</b>	3,767
- Humanitarian	1,134	-	27	-	<b>1,161</b>	2,296
- Campaigning, Advocacy and Education	-	394	164	49	<b>607</b>	488
<b>Total Charitable Activities</b>	<b>4,997</b>	<b>1,417</b>	<b>357</b>	<b>60</b>	<b>6,831</b>	<b>6,551</b>
<b>Total Resources Expended</b>	<b>4,997</b>	<b>1,830</b>	<b>536</b>	<b>113</b>	<b>7,476</b>	<b>7,062</b>

### Total charitable activities expenditure analysed by region:

	31/03/17	31/03/16
	£'000	£'000
Africa	3,362	3,080
Latin America and the Caribbean	2,113	746
Asia and the Middle East	1,319	2,725
Ireland and the UK	37	-
<b>Total grants to partner organisations</b>	<b>6,831</b>	<b>6,551</b>

### Grant expenditure analysed by region:

	31/03/17	31/03/16
	£'000	£'000
Africa	2,458	2,312
Latin America and the Caribbean	1,546	560
Asia and the Middle East	965	2,046
Ireland and the UK	28	-
<b>Total grants to partner organisations</b>	<b>4,997</b>	<b>4,918</b>

All grants are to organisations not individuals. The full list of grants to organisations are available on our website at the following link: [http://www.christianaid.ie/resources/corporate\\_reports/annual-reports.aspx](http://www.christianaid.ie/resources/corporate_reports/annual-reports.aspx)

**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 (on the basis of 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	31/03/17	31/03/16
		£'000	£'000
Human resources	Headcount	52	51
Information resources	Headcount	61	59
		<b>113</b>	<b>110</b>

Governance Costs amounting to **£50k** incurred in the year to 31 March 2017 have been re-allocated across other categories of expenditure as required under Charities SORP FRS102. Analysed as follows:

	31/03/17	31/03/16
	£'000	£'000
Board expenses	4	6
Professional Costs	21	16
Governance staff costs	25	13
	<b>50</b>	<b>35</b>

## 7. Staff costs and Employee Benefits

In previous years, staff costs included only those costs paid to staff that were under contract with Christian Aid Ireland. Under section 9.28 of the Charities SORP 2015, we now must also 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	31/03/17	31/03/17	31/03/17	31/03/16
	£'000	£'000	£'000	£'000
	International	Ireland	Total	Total
Salaries	468	1,008	1,476	1,225
National Insurance Contributions	35	102	137	118
Pension contributions	36	81	117	109
Termination payments	-	100	100	-
	<b>539</b>	<b>1,291</b>	<b>1,830</b>	<b>1,452</b>

Full Time Equivalents	31/03/17	31/03/16
Average staff numbers		
FTE (Full Time Equivalent) – UK & Ireland	32	28
FTE (Full Time Equivalent) – Country Programmes	11	13
	<b>43</b>	<b>41</b>

Staff by Activity	31/03/17	31/03/16
Generating Funds	12	10
Charitable Activities	31	31
<b>Total staff FTE</b>	<b>43</b>	<b>41</b>

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

Bands	31/03/17	31/03/16
£0k - £60k	38	38
£60k - £70k	5	3

Staff costs include salaries, benefits in kind and employer pension scheme contributions.

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 £59,297 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 £60k to £70k band however the cost is shared 50:50 between the Republic of Ireland and Northern Ireland companies respectively.

### Key management personnel

Key Management personnel include senior management and received remuneration of £383k (2016: £295k) in the year.

### 8. Directors' expenses

	No of Directors 31/03/17	Total €'000 31/03/17	No of Directors 31/03/16	Total £'000 31/03/16
Reimbursed to Directors	17	4	16	6

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 **£117k** (2016: £109k). There were no outstanding or prepaid contributions at the balance sheet date (2016: Nil).

### 10. Net Income/Expenditure

Net income/expenditure is stated after the following charges:

	31/03/17	31/03/16
	£'000	£'000
<b>Auditors' remuneration</b>		
Audit fee	16	13
<b>Operating lease rentals</b>		
Buildings	68	77
Equipment	3	4
Car	2	0
Depreciation	7	7

### 11. Reconciliation of net income to net cash flow from operating activities

Reconciliation of net income to net cash flow from operating activities	31/03/17	31/03/16
	£'000	£'000
Net income for the period (as per Statement of Financial Activities)	361	(188)
<b>Adjustments for:</b>		
Depreciation charges	7	7
Investment income	(12)	(6)
Profit on sale of fixed asset	3	-
(Increase)/decrease in debtors	(287)	(1,046)
Increase/(decrease) in creditors	(344)	574
Revaluation of fixed assets	(1)	(1)
<b>Net cash provided by/(used in) operating activities</b>	<b>(273)</b>	<b>(660)</b>



Analysis of cash and cash equivalents	01/04/16 £'000	Change in Year	31/03/17 £'000
Cash in bank and in hand	2,957	159	3,116
<b>Net Funds</b>	<b>2,957</b>	<b>159</b>	<b>3,116</b>

## 12. Fixed Assets

Current Year Fixed Assets	Car £'000	Leasehold Improvements £'000	31/03/17 £'000
<b>Cost:</b>			
Opening balance at 1April 2016	16	48	64
Additions	-	-	-
Disposals	(14)	-	(14)
Revaluation of fixed assets	(2)	1	(1)
<b>Closing balance at 31 March 2017</b>	<b>-</b>	<b>49</b>	<b>49</b>
<b>Depreciation:</b>			
Opening balance at 1April 2016	(11)	(32)	(43)
Depreciation in year	(2)	(5)	(7)
Disposals	13	-	13
<b>Closing balance at 31 March 2017</b>	<b>(-)</b>	<b>(37)</b>	<b>(37)</b>
Net Book Value at 31 March 2017	-	12	12
Net Book Value at 31 March 2016	5	16	21

Prior Year Fixed Assets	Car £'000	Leasehold Improvements £'000	31/03/16 £'000
<b>Cost:</b>			
Opening balance at 1April 2015	16	47	63
Additions	-	-	-
Disposals	-	-	-
Revaluation of fixed assets	-	1	1
<b>Closing balance at 31 March 2016</b>	<b>16</b>	<b>48</b>	<b>64</b>
<b>Depreciation:</b>			
Opening balance at 1April 2015	(8)	(28)	(36)
Depreciation in year	(3)	(4)	(7)
Disposals	-	-	-
<b>Closing balance at 31 March 2016</b>	<b>(11)</b>	<b>(32)</b>	<b>(43)</b>
Net Book Value at 31 March 2016	5	16	21
Net Book Value at 31 March 2015	8	19	27

## 13. Debtors

Amounts falling due within one year	31/03/17 £'000	31/03/16 £'000
Accrued income	2,694	2,304
Other debtors	95	195
Related company – Christian Aid Trading (Note 21)	2	5
	<b>2,791</b>	<b>2,504</b>

## 14. Creditors

Amounts falling due within one year	31/03/17 £'000	31/03/16 £'000
Related company – Christian Aid (Note 21)	1,242	1,540
Other creditors	41	87
	<b>1,283</b>	<b>1,627</b>

## 15. Restricted Funds

	Opening balance	Incoming resources	Outgoing expenditure	Exchange Translation	Transfers	Closing balance
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Appeal Funds:</b>						
Gaza Middle East Crisis	11	-	(12)	1	-	-
Iraq Crisis	4	3	(7)	-	-	-
Syria Crisis	85	19	(74)	-	-	30
Philippines Typhoon	227	-	(130)	7	-	104
Nepal Earthquake	301	14	(126)	8	-	197
Refugee Crisis	31	19	(50)	-	-	-
South Sudan Crisis	3	37	(13)	1	-	28
Ethiopia Food Crisis	-	7	(7)	-	-	-
Hurricane Matthew Appeal	-	89	(41)	-	-	48
East Africa Crisis Appeal	-	64	(10)	-	-	54
<b>Total Appeal Funds:</b>	<b>662</b>	<b>252</b>	<b>(470)</b>	<b>17</b>	<b>-</b>	<b>461</b>
<b>Other Restricted Funds:</b>						
Present Aid	-	71	(71)	-	-	-
Denominational Appeals	110	388	(158)	(92)	-	248
Other earmarked income	-	497	(409)	131	(23)	196
<b>Total Other Funds:</b>	<b>110</b>	<b>956</b>	<b>(638)</b>	<b>39</b>	<b>(23)</b>	<b>444</b>
Government and other institutional funds	2,545	4,570	(4,495)	322	-	2,942
<b>Total Restricted Funds</b>	<b>3,317</b>	<b>5,778</b>	<b>(5,603)</b>	<b>378</b>	<b>(23)</b>	<b>3,847</b>

## Prior Year Restricted Funds

	Opening balance	Incoming resources	Outgoing expenditure	Exchange Translation	Transfers	Closing balance
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Appeal Funds:</b>						
Gaza Middle East Crisis	68	-	(76)	19	-	11
Iraq Crisis	63	-	(75)	16	-	4
Ebola Crisis West Africa	50	1	(51)	-	-	-
Syria Crisis	140	23	(96)	18	-	85
Philippines Typhoon	337	10	(200)	80	-	227
Nepal Earthquake	-	457	(156)	-	-	301
Refugee Crisis	-	183	(152)	-	-	31
South Sudan Crisis	-	5	(2)	-	-	3
<b>Total Appeal Funds:</b>	<b>658</b>	<b>679</b>	<b>(808)</b>	<b>133</b>	<b>-</b>	<b>662</b>
<b>Other Restricted Funds:</b>						
Present Aid	-	73	(73)	-	-	-
Denominational Appeals	125	388	(408)	5	-	110
Other earmarked income	84	49	(122)	-	(11)	-
<b>Total Other Funds:</b>	<b>209</b>	<b>510</b>	<b>(603)</b>	<b>5</b>	<b>(11)</b>	<b>110</b>
Government and other institutional funds	2,527	3,682	(3,781)	106	11	2,545
<b>Total Restricted Funds</b>	<b>3,394</b>	<b>4,871</b>	<b>(5,192)</b>	<b>244</b>	<b>-</b>	<b>3,317</b>

## 16. Unrestricted Funds

	Opening balance	Incoming resources	Expenditure	Transfers	Other gains/ (losses)	Closing balance
	£'000	£'000	£'000	£'000	£'000	£'000
Operational reserve	517	-	-	-	(23)	494
Fixed asset reserve	21	-	(9)	-	-	12
Other designated funds	-	-	-	-	-	-
<b>Total designated funds</b>	<b>538</b>	<b>-</b>	<b>(9)</b>	<b>-</b>	<b>(23)</b>	<b>506</b>
Other unrestricted funds	-	2,059	(1,864)	23	65	283
Revaluation on combination	-	-	-	-	-	-
<b>Total unrestricted funds</b>	<b>538</b>	<b>2,059</b>	<b>(1,873)</b>	<b>23</b>	<b>42</b>	<b>789</b>

## Prior Year Unrestricted Funds

	Opening balance	Incoming resources	Expenditure	Transfers	Other gains/ (losses)	Closing balance
	£'000	£'000	£'000	£'000	£'000	£'000
Operational reserve	378	-	-	139	-	517
Fixed asset reserve	27	-	(7)	1	-	21
Other designated funds	-	-	-	-	-	-
<b>Total designated funds</b>	<b>405</b>	<b>-</b>	<b>(7)</b>	<b>140</b>	<b>-</b>	<b>538</b>
Other unrestricted funds	-	2,003	(1,863)	(140)	-	-
Revaluation on combination	-	-	-	-	-	-
<b>Total unrestricted funds</b>	<b>405</b>	<b>2,003</b>	<b>(1,870)</b>	<b>-</b>	<b>-</b>	<b>538</b>

## 17. Analysis of Net Assets

Fund balances as at 31 March 2017 are represented by:	Unrestricted Funds Designated	Unrestricted Funds Other	Restricted Funds	Total
	£'000	£'000	£'000	£'000
Fixed Assets	12	-	-	12
Deposits and cash at bank and in hand	1,680	-	1,436	3,116
Other current assets	97	-	2,694	2,791
Current liabilities	(1,283)	-	-	(1,283)
<b>Total net assets</b>	<b>506</b>	<b>-</b>	<b>4,130</b>	<b>4,636</b>

## 18. Leasing Commitments

The company has the following lease commitments:

		31/03/17	31/03/16
		£'000	£'000
Building leases	Within 1 year	68	65
Building leases	2 – 5 years	105	65
Operating leases on equipment	Within 1 year	3	3
Operating leases on equipment	2 – 5 years	3	7
Operating leases on motor vehicles	Within 1 year	5	-
Operating leases on motor vehicles	2 – 5 years	8	-
		<b>192</b>	<b>140</b>

## 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.

	31/03/17	31/03/16
	£'000	£'000
Commitments	53	-
	-	-

## 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 2017.

## 21. Related Party Transactions

The companies have the following related party transactions with Christian Aid (registered in the UK as company no. 5171525, charity no. 1105851):

	31/03/17	31/03/16
	£'000	£'000
A restricted grant to fund overseas partners	1,928	2,448
A grant to fund Christian Aid's international programme of work	45	226
An inter-company creditor (Note 14)	1,242	1,540

The company has the following related party transactions with Christian Aid Trading Ltd. (registered in the UK, company no. 01001742):

	31/03/17	31/03/16
	£'000	£'000
Income from related party	2	5
An inter-company debtor (Note 13)	2	5

## LEGAL AND ADMINISTRATIVE INFORMATION

The following were members of the Board of Directors of the organisation for the year to 31 March 2017:

### **Chair**

Rt Rev Trevor Williams

### **Vice Chair**

Dr E Carol Ackah

Mr Mervyn McCullagh (resigned April 2016)

Rev Diane Clutterbuck (resigned Oct 2016)

Rt Rev Alan Harper

Mrs Sandra Dukelow

Mr Denis Poynton (resigned Oct 2016)

Rev Michael Parker

Mrs Hazel Baird

Mrs Alexis Chapman

David Kingston

Mr Neil Payne

Dr Gillian Wylie

Mr Gareth Dunlop

Mr Paul Spray

Rev Uel Marrs

Dr Nicola Brady (appointed Oct 2016)

Rev Colin McClure (appointed Oct 2016)

Rt Rev Patrick Rooke (appointed Oct 2016)

Rev David Nixon (appointed Oct 2016)

### **Secretary**

Mr Neil Payne

### **Finance and Audit Committee**

Mr David Kingston (Chair)

Mrs Sheilagh Reaper-Reynolds (resigned Oct 2016)

Mr Denis Poynton (resigned Oct 2016)

Mrs Hazel Baird

Mr Neil Payne

Mr Hal Hosford

Dr E Carol Ackah (appointed March 2017)

Ms Gaynor Miller (appointed March 2017)

### **Nominations Committee**

Rt Rev Trevor Williams

Mrs E Carol Ackah (resigned March 2017)

Rev Uel Marrs

Mrs Alexis Chapman

Dr Nicola Brady (appointed Oct 2016)

Rt Rev Alan Harper (appointed Oct 2016)

### **Executive Officer**

Mrs Rosamond Bennett

### **Leadership Team**

*Head of Church & Community*

Mrs Deborah Doherty

*Head of Communications & Marketing*

Mrs Meabh Smith

*Head of Finance*

Mrs Caroline Knox

*Head of Policy & Advocacy*

Mr Sorley McCaughey

*Head of Programme Development*

Miss Sarah O'Boyle/Miss Karol Balfe

*Head of Fundraising*

Mr Ambrose Duffy

### **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 East

Rathgar

Dublin 2

### **Auditors**

Crowe Howath Bastow Charleton

Chartered Accountants & Statutory Audit Firm

Marine House

Clanwilliam Court

Dublin 2

**Solicitors Belfast**

Carson & McDowell  
Murray House  
Murray Street  
Belfast  
BT1 6DN

**Solicitors Dublin**

Whitney Moore & Keller  
Wilton Park House  
Wilton Place  
Dublin 2

**Charity Numbers**

Charity Registration no: XR94639 (NI)  
Charity Registration no: CHY6998 (ROI)  
Charity Commission for NI no: NIC101631(NI)  
Charities Regulatory Authority no: 20014162 (ROI)

**Contact us:**

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Dublin: Canal House, Canal Road, Dublin 6 Tel: (01) 469 7040

Cork: Hill View, Bandon, Cork, Tel: (023) 88 41468

[www.christianaid.ie](http://www.christianaid.ie)

NI Registered Charity no. NIC101631 NI Company no. NI059154 ROI Registered Charity no. 20014162 ROI Company no. 426928

Christian Aid Ireland is 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

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

Cover photo: A lady from rural Myanmar who is living in a camp for displaced people where Christian Ireland Ireland is funding support. Photo: Rosamond Bennett