

**Christian Aid Ireland Combined  
Financial Statements for  
the year ended 31 March 2018**



Cover Image: Achol Ngur Ruch from South Sudan received money vouchers to buy food and to treat one of her children at hospital through a Christian Aid-funded project.  
Photo: Robin Prime/Christian Aid.





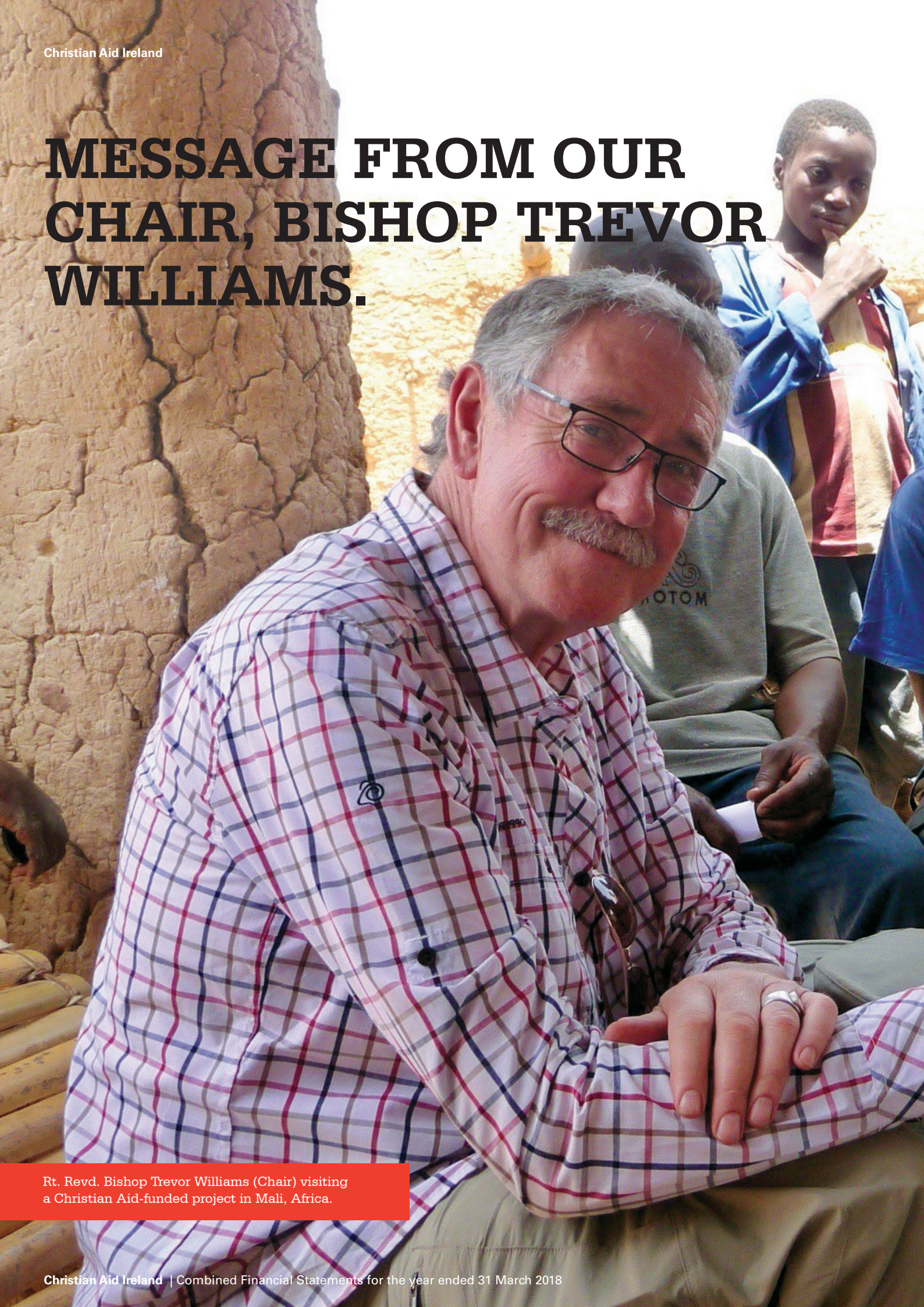
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Walkers take part in the 2017 Sheep's Head Hike.  
Photo: Andrew Coleman/Christian Aid Ireland.



# MESSAGE FROM OUR CHAIR, BISHOP TREVOR WILLIAMS.



Rt. Revd. Bishop Trevor Williams (Chair) visiting a Christian Aid-funded project in Mali, Africa.



## “As I vacate the Chair, I want to pay a particular tribute to those who give regularly to Christian Aid Ireland...”

First of all, thank you for your interest in Christian Aid Ireland. For me, Christian Aid is like a family, each member different but with one thing in common, an ambition to eradicate poverty from our world. It's an ambitious undertaking, but entirely possible. There is enough for all, what we lack is the will to share the resources of our one world for the good of all.

Christian Aid is much more than a humanitarian organisation, stepping in when disaster strikes vulnerable people. That is essential but not enough. Christian Aid believes every person deserves the possibility to develop to their full potential and find life in all its fullness.

Jesus in the parable about the Good Shepherd talks about two ways people can behave: “The thief comes only to steal and kill and destroy; I have come that they may have life and have it to the full.” (John 10.10). The contrast couldn't be more vivid. There are those whose attitudes and actions devastate and diminish the lives of others, and by contrast others who enrich and empower the lives of others. The ‘Christian’ in Christian Aid is our commitment to give, act and pray for the good of others.

In the last twelve months we have seen evidence of that negative attitude to others. There is a growing tendency to divide the world into ‘Us’ and ‘Them’ and sometimes even ‘Us’ against ‘Them’.

We see evidence of this in the negative attitude to refugees, and the mean-spirited nationalism that is devoid of any human compassion. In parts of the popular press there is constant criticism of ‘charities’ in general, and criticism of government funding for international development in particular. To their credit, both the British and Irish governments have resisted this pressure, but their commitment should not be taken for granted.

Christian Aid recognises that we are one world. There is not ‘Us’ and ‘Them’. There is only ‘Us’. We believe that this is God's view, and this is the attitude we see lived out in what Jesus did and said.

In Christian Aid Ireland we are meeting these challenges by ensuring that all we do is not only ‘above board’ but aspires to represent best practice. We continue to develop as a Board, and we have recruited to our Board those with the necessary skills and experience to ensure the good governance of the organisation.

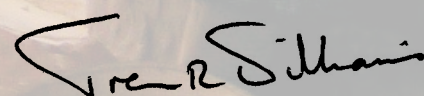
You will see in this report the wide range of programmes that our supporters and funders entrust us to run. Each funding stream is the result of rigorous application and evaluation processes. Our success in gaining the confidence of funders is only possible because of the professionalism of our dedicated staff. I have been delighted to hear major funders point to Christian Aid Ireland as a model that other organisations should follow.

It has been a year of challenges, but it has also been so worthwhile. We not only seek to relieve those in poverty, but address the causes of poverty in our world, so it is gratifying that progress is being made in Ireland and the UK to tackle unfair tax avoidance, a campaign that Christian Aid has led on for many years.

This year, I have completed the maximum term as a Board member of Christian Aid Ireland, so I am stepping down at the AGM this year. Working closely with Christian Aid has been a great privilege and among my most rewarding experiences. We are blessed with a wonderful staff, led so ably by Rosamond Bennett our CEO, our supporters are loyal and generous, and together with our partners, we make up the Christian Aid family. It is inspiring to work alongside such wonderful people. What I have appreciated so much is that Christian Aid shows what ‘Christian’ can mean, if we practice what we preach.


As I vacate the Chair, I want to pay a particular tribute to those who give regularly to Christian Aid Ireland through direct debit. Projects and programmes are essential, but not enough. If Christian Aid doesn't have unrestricted funding from donations, we are unable to respond quickly to emergencies or support those essential causes that will never make the news headlines but will make a huge difference to the lives of so many people. Those who are willing to trust Christian Aid, and give with no strings attached, can be assured that the maximum benefit from each pound will be used wisely on behalf of the neediest people in our world.

May God continue to bless you and Christian Aid, as together we seek to be channels of His love in a needy world.



Bishop Trevor Williams,  
Chair of Christian Aid Ireland





# MESSAGE FROM OUR CHIEF EXECUTIVE OFFICER, ROSAMOND BENNETT

Chief Executive Officer, Rosamond Bennett, speaking to villagers in Aweil, South Sudan in December 2017.  
Photo: Robin Prime/Christian Aid.



## “Keep on loving one another as brothers and sisters.”

*Keep on loving one another as brothers and sisters. Do not forget to show hospitality to strangers, for by so doing, some people have shown hospitality to angels without knowing it. Hebrews 13:1-2*

In December I visited South Sudan. It was one of the most moving experiences I have had in my five years with Christian Aid.

I travelled from Northern Ireland, at a time when Christmas lights were going up and people were looking forward to the festive season. Yet within two days I was faced with some of the bleakest, harshest conditions I have seen, talking to people with little or no food.

In Aweil in the north of the country, I sat with mothers and their children as they described to me the pain of critical hunger. Many of the women had not eaten and would only eat one small meal of sorghum that day. Their children were also hungry; some severely malnourished.

Famine was declared in two counties in South Sudan in February 2017, contributing alongside the country's ongoing conflict, to an exodus of over 1.8 million people. A massive humanitarian response managed to prevent the famine from spreading, but people remain trapped in a crippling food crisis.

If there was some hope in this situation, it was the support that Christian Aid is providing through our network of local partners. Our work there includes providing families with vouchers to buy food and essentials, distributing seeds and tools, so people can prepare for the next growing season, and supplying fishing gear. We have also repaired water points and provided sanitation supplies.

I told the women I spoke to about the incredible efforts our supporters at home were dedicating to raising funds to help them. They could not believe that people would go to such lengths for them, as strangers.

Globally and particularly in the U.S and Europe, we have seen nationalist political forces secure their highest support in a long time. There has been a move away from protecting a shared vision of global human rights, towards bolstering national defence and closing borders. This shift in focus has drawn attention away from the horrors that are unfolding in countries like South Sudan and has stifled efforts to compassionately shelter the millions forced from home by the war in Syria.

As Christians, we must continue to extend our hospitality to strangers in need, as brothers and sisters, whether at home or far away. In our shared world, we must continue to work for peace and

equality. And now, more than ever, we must speak up with courage for global freedoms and universal rights.

Through our advocacy agenda, we did just that in November, when we launched a major report called 'Not Without Cost', which re-examined the Irish Government's 2015 assessment of the impact of its corporate tax arrangements on developing countries.

Our report highlighted a number of policy and regulatory gaps that allow multinational companies to use the Irish tax code, sometimes in its interface with other countries, to avoid tax, including from developing countries. The report generated considerable public interest with front page coverage in the Irish Times and has formed the basis of ongoing dialogue with the Department for Finance.

Our work towards gender equality also saw positive developments in 2017/18. In Sierra Leone, we worked with traditional leaders to increase support for women to engage in community meetings and to aspire for leadership. Thanks to our partners, there was an increase in the number of women candidates registered with political parties to stand for election from 36 in 2012 to 66 in 2018.

Yet, in the face of progress like this, gender-based violence continues to be a serious concern. According to the UN, one in three women will experience some form of physical and or sexual violence by an intimate partner in their lifetime. To promote action, we held a conference with the Irish School of Ecumenics, Trinity College, in December, featuring experts from Ireland and the countries in which we work.

During my time in South Sudan, one woman told me: "fear is in my stomach. I know that I will be raped. It will happen when my husband is out or when I am collecting firewood. It's just a matter of when." We want gender-based violence to be prevented. We want survivors, to receive support. We want to change the context that leads to gender-based violence taking place. We all have to do better.

Our Christian faith calls us to serve the poor and to be advocates for peace and justice. We look forward to our Christian community continuing to work together towards a more equal and just world, where the voices of the most vulnerable are heard and heeded.

*Rosamond Bennett*

Rosamond Bennett  
Chief Executive Officer, Christian Aid Ireland



## Administrative details

The following were members of the Board of Directors of the organisation for the year to 31 March 2018:

### Chair

Rt Rev Trevor Williams

### Vice Chair

Dr E Carol Ackah

Mrs Hazel Baird

Dr Nicola Brady

Mr Joe Campbell (*appointed Oct 2017*)

Mrs Alexis Chapman

Mrs Sandra Dukelow

Mr Gareth Dunlop

Rt Rev Alan Harper (*Resigned at term end Oct 2017*)

Mr David Kingston

Rev Uel Marrs

Rev Colin McClure

Rev David Nixon

Rev Michael Parker

Mr Neil Payne

Rt Rev Patrick Rooke

Mr Paul Spray

Dr Gillian Wylie

### Company Secretary

Mr Neil Payne

### Finance and Audit Committee

Mr David Kingston (*Chair*)

Dr E Carol Ackah

Mrs Hazel Baird

Mr Hal Hosford (*External*)

Mr Neil Payne

Rt Rev Trevor Williams

### Nominations Committee

Dr Nicola Brady (*Chair*)

Mrs Alexis Chapman

Rt Rev Alan Harper

(*Resigned at term end Oct 2017*)

Rev Uel Marrs

Rt Rev Trevor Williams

### Solicitors Belfast

Carson & McDowell

Murray House

Murray Street

Belfast

BT1 6DN

### Solicitors Dublin

Whitney Moore & Keller

Wilton Park House

Wilton Place

Dublin 2

### Company/ Charity Numbers NI

Company no: NI059154 (NI)

Charity Registration no: XR94639 (NI)

Charity Commission for NI no:

NIC101631(NI)

### Executive Officer

Mrs Rosamond Bennett

### Leadership Team

Ms Karol Balfe

*Head of From Violence to Peace*

Mrs Edel Corsar

*Head of Finance & Governance*

Mrs Deborah Doherty

*Head of Church Partnerships*

Mr Sorley McCaughey

*Head of Advocacy & Policy*

Ms Sarah O'Boyle

*Head of Programme Development*

Mrs Meabh Smith

*Head of Marketing & Communications*

### 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 Horwath Bastow Charleton

Chartered Accountants & Statutory Audit Firm

Marine House

Clanwilliam Court

Dublin 2

### Company/ Charity Numbers ROI

Company Number 426928 (ROI)

Charity Registration no: CHY6998 (ROI)

Charities Regulatory Authority no:

20014162 (ROI)





Christian Aid's partners, the Support for Peace, Education and Development Programme (SPEDP), have trained the women in Aweil, South Sudan, in farming. Photo: Robin Prime/Christian Aid.



## Directors/trustees strategic report

The Directors have pleasure in submitting their Annual Report and audited Financial Statements of the company for the year ended 31 March 2018.

### Structure, Management and Governance

#### Legal Status

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

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

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

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

#### Related Organisations

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

#### Board Members and Structure

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

Directors are drawn from diverse backgrounds in business, professional life and member churches, up to a maximum of thirteen appointed in each company. This ensures a broad range of experience and skills are brought to Board deliberations. Three categories of Directors exist: at least eight representatives of the member churches, up to four representatives of the Board of Christian Aid and up to five other representatives endorsed by Christian Aid. There are 9 Board members in common between the Northern Ireland and Republic of Ireland companies and 4 Directors who sit only on one of the two company Boards.

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



One quarter of the Directors retire each year by rotation.

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

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

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

During the past financial year, the Board met 6 times, giving the members the opportunity to develop greater understanding of the organisation's objectives and performance. One new board member participated in induction training

There are currently two committees of the Board:

- Finance and Audit Committee
- Nominations and Procedures Committee

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

The FAC meets at least quarterly and is made up of between 3 and 8 members. Up to four members can be appointed by the Board (at least one being drawn from each of the NI and ROI Boards). The Chair is nominated by the Nominations and Procedures Committee. The Committee has the authority to obtain specialist external advice when required or if necessary to invite someone with specialist skills onto FAC for a specified period. Christian Aid Ireland has one external member of FAC who is not a member of the Board (Mr Hal Hosford). The quorum is three members of the Finance and Audit Committee, two of whom must be Directors..

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

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

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

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

The FAC met five times during the year.



### Nominations and Procedures Committee

The Nominations and Procedures Committee is responsible for seeking nominations for the recruitment of new Board members. Its primary concern is to ensure that there is a strong Board in place which continues to have a mix of skills, experience, qualities and knowledge appropriate to Christian Aid Ireland's structures and the needs of its beneficiaries, so that the organisation can respond to the challenges and opportunities it faces.

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

The Nominations and Procedures Committee met in full three times during the year. A smaller sub Committee met informally a number of times to specifically look at the recruitment and appointment of a new Chair, as the current Chair will complete his 2nd term in October 2018.

### Board and Committee attendance

Board Attendance during the year was as follows:

Name	Board	FAC	N&P
Rt Rev Trevor Williams	6/6	4/5	3/3
Dr E Carol Ackah	4/6	4/5	
Mrs Hazel Baird	6/6	5/5	
Dr Nicola Brady	6/6		3/3
Mr Joe Campbell (appointed Oct 2017)	2/2		
Mrs Alexis Chapman	4/6		3/3
Mrs Sandra Dukelow	3/6		
Mr Gareth Dunlop	4/6		
Rt Rev Alan Harper (Resigned Oct 2017)	1/2		2/2
Mr David Kingston	6/6	5/5	
Rev Uel Marrs	4/6		2/3
Rev Colin McClure	5/6		
Rev David Nixon	5/6		
Rev Michael Parker	2/6		
Mr Neil Payne	5/6	4/5	
Rt Rev Patrick Rooke	3/6		
Mr Paul Spray	5/6		
Dr Gillian Wylie	3/6		



## Profile of Board Members

### **Rt Rev Trevor Williams (Chair)**

Rt Rev Trevor Williams is a retired Bishop of Limerick and Killaloe and has been Chair of Christian Aid Ireland since 2010.

### **Dr Carol Ackah**

(Vice Chair)

Dr Carol Ackah is a lecturer and consultant in human resource management, specialising in equality and dignity at work issues. She has been a member of the Board of Christian Aid Ireland since 2011.

### **Mrs Hazel Baird**

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

### **Dr Nicola Brady**

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

### **Mr Joe Campbell**

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

### **Ms Alexis Chapman**

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

### **Mrs Sandra Dukelow**

Sandra Dukelow belongs to the Kilmocomogue Union of Parishes, Cork. Sandra is a Diocesan lay Reader, a member of the Diocesan Council, General Synod.

### **Mr Gareth Dunlop**

Gareth Dunlop is CEO and founder of Fathom, a dedicated User Experience and Digital Strategy business based in Belfast.

### **Mr David Kingston**

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

### **Rev Uel Marrs**

Rev Uel Marrs is Secretary of Council for Global Mission (CGM) of Presbyterian church in Ireland.

### **Rev Dr Colin McClure**

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

### **Rev David Nixon**

Rev David Nixon is a Methodist Minister on Dublin North Circuit and Convenor of the World Development and Relief Committee in the Methodist Church.

### **Rev Canon Michael Parker**

Rev Canon Michael Parker is Canon of St Anne's Cathedral Belfast and was Rector of St Gall's Church, Carnalea in Bangor, Co. Down since 2000.

### **Mr Neil Payne**

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

### **Rt Rev Patrick Rooke**

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

### **Mr Paul Spray**

Paul Spray has held many senior non-profit positions including Policy and Campaigns Director for Traidcraft and for Christian Aid. He is a Methodist local preacher.

### **Dr Gillian Wylie**

Dr Gillian Wylie works on the International Peace Studies programme in the Irish School of Ecumenics, Trinity College Dublin and is Head of ISE. She is a member of St Andrew's Presbyterian Church in Blackrock Co. Dublin.



## How we engage and communicate with stakeholders

Christian Aid Ireland communicates regularly with our supporters about how their generous donations are put to use to tackle poverty and injustice. Our website, christianaid.ie, alongside our main social media channels, Facebook, Twitter and Instagram, are the primary ways in which we share regular updates. Our website was redesigned in 2017/18 to be fully mobile optimised with improved user functionality and experience. Alongside this, we produce two 16-page magazines a year in May and October, with feature articles about our overseas work. Church and community initiatives across the Republic of Ireland and Northern Ireland include regular outreach and information events to facilitate face-to-face engagement and exchange with our valued supporters.

## Remuneration policy

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

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

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

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

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

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

## Commitment to best practice in Corporate Governance

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



## Mission, Vision, Values, Identity

### 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 inequality – 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. Our core values are Love, Dignity, Partnership, Sustainability and these are the foundations of our work.

### Identity

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

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

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

### Where we work:

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

Christian Aid Ireland has a special focus on 23 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:

*Working through partnership:*

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

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







# WE ARE WITH YOU

**In 2017/18 Christian Aid Ireland reached:**

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**126,000 people directly through its Governance and Human Rights programme.**

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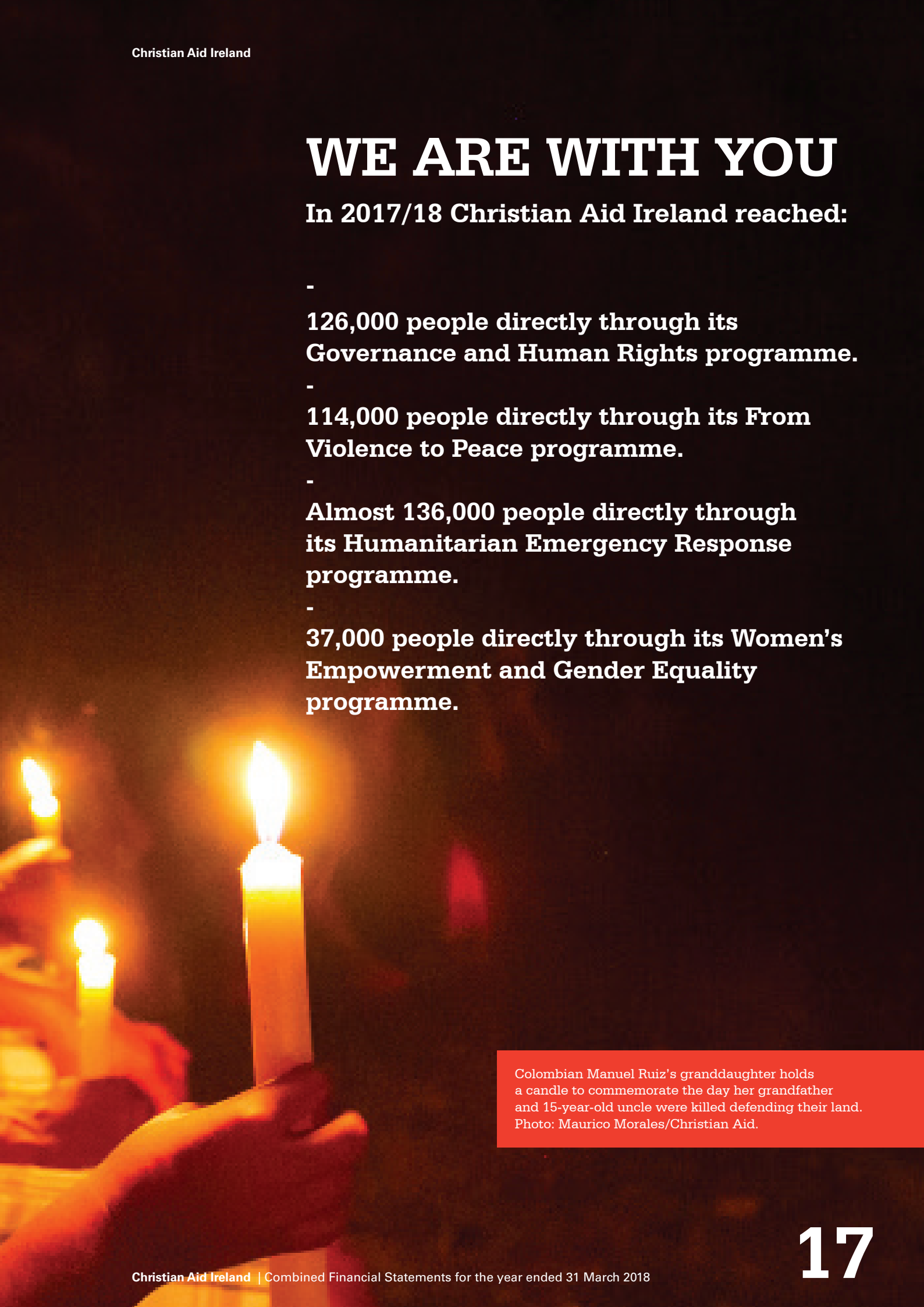
**114,000 people directly through its From Violence to Peace programme.**

-

**Almost 136,000 people directly through its Humanitarian Emergency Response programme.**

-

**37,000 people directly through its Women's Empowerment and Gender Equality programme.**



Colombian Manuel Ruiz's granddaughter holds a candle to commemorate the day her grandfather and 15-year-old uncle were killed defending their land. Photo: Mauricio Morales/Christian Aid.



## Objectives

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

### **Our organisational strategy is based around these 5 key pillars:**

- Inspiration:** We want to inspire churches, businesses, government and the public to help us end poverty
- Impact:** We want to make big, deep, inclusive, lasting changes to lives of people living in poverty
- Income:** We want to grow our income and our supporter network, so we can achieve greater impact
- Image:** We want to build on our good reputation in Ireland as a strong, effective, transparent, trustworthy organisation
- Integrity:** We want to do our work with integrity and humility, based on our Christian faith.

### **Our corporate objectives are:**

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

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

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

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

#### **Corporate Objective 4. Empowering Women and Promoting Gender Equality:**

Our work challenges patriarchal power relations so that everyone, especially women and girls, can claim their civil, political, social, economic and cultural rights, while mitigating threats of violence or intimidation.

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

We seek to inspire and mobilise support and action in Ireland for a just and sustainable world.

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

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

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

Christian Aid Ireland supports people and communities to stand up for their human rights and to challenge the injustices that deny them access to vital resources.

Helping poor people to prevent their land from being stolen by state and corporate interests forms a core part of our programme.

In 2017/2018, we helped people in Angola, Colombia and Sierra Leone to take significant action to protect their right to land.

In Colombia over 10,000 people, including communities we support, marched against a mining licence to exploit the Santurban moorland, which could have interfered with access to clean water for 2.5 million people. The World Bank has withdrawn its support for the mining.

Following action by our partner, CCAJAR in Colombia, South America's largest coal mining company, Cerrejon, had their environmental licence suspended prohibiting them from changing the course of a river, which is vital for the indigenous Wayu population.

In Sierra Leone, through a campaign with our local partner, politicians working in Pujehun in the south of the country, guaranteed that all decision making on land contracts will now engage women and promised to table laws that will favour women's rights to land.

In Angola, 182 children from former homeless, landless families from Areia Branca were enrolled in school in 2017. Some 250 children in the community received vaccinations and free health checks.

In Angola, after 10 years of lobbying, the District Administrator of Viana, Luanda, allowed 38 families in a tented community to plan for permanent housing.

Demanding financial transparency is another important aspect of this programme and success was achieved in Colombia, Guatemala and El Salvador.

In Colombia, our work contributed to the Council of State ruling against a reduction of royalties on income tax for mining companies. This will result in an additional tax income of approximately €200m per year.

In three municipalities in Guatemala where we work, health and maternal care are being addressed for poor communities and in two municipalities the budget has increased to prevent chronic malnutrition.

The Ministry of Agriculture allocated a 27% increase to its family farming programme with 40% of the Ministry's budget now focused on rural programmes, which should benefit 800,000 farming families.

In El Salvador, after two years of engagement by our partners, the government introduced a youth skills training programme in four municipalities and committed to a broader Poverty Reduction strategy.

In Israel and the Occupied Palestinian Territory, we supported the Palestinian Centre for Human Rights to secure 375 permits for individuals travelling from Gaza for healthcare.



In September, our partners submitted substantive communication to the Prosecutor of the International Criminal Court (ICC) detailing the systematic effort against Palestinians. This has the potential to open criminal investigations against Israeli officials.

In October, the Special Rapporteur on the situation of human rights in the Palestinian Territory presented a report to the UN General Assembly urging the international community to raise the stakes against the occupation. Our partner, Al Haq, contributed.

We received funding from the Methodist Church, Electric Aid and the Bank of Ireland to provide solar ovens to 189 families vulnerable to climate change in the Bolivian Amazon, enabling them to reduce carbon emissions by an estimated 378 tonnes, by reducing wood burning. They were trained in cooking traditional dishes in the solar ovens and on improving nutrition.



Batoul Ryad Mufreh and Khalil Issa from Christian Aid's partner, PalVision and Ane Sommer Knudsen, Danish Church Aid during a screening of their documentary 'Home' in the Mansion House, Dublin in January 2018. Photo: Tess Purcell/Christian Aid Ireland.



Jerusalem as photographed from the Notre Dame Church.  
Photo Tom Pilston/Christian Aid.



A close-up photograph of Emelia Lolloh Kpulun, Sierra Leone's first female Member of Parliament. She is wearing a black and gold patterned headwrap and a matching top. She is holding a silver and black microphone and appears to be speaking. The background is a colorful wall with pink, blue, and yellow squares.

**CASE STORY:**  
**THE FIRST FEMALE MP  
IN SIERRA LEONE**

Emelia Lolloh Kpulun, Sierra Leone's first female MP.

**Emelia Lolloh Kpulun** was born to a family of ten in Bendu, Kailahun. When she finished her education she saved up and decided to move to France. There, she became the Executive Secretary in the Sierra Leone Embassy giving her opportunities to meet with heads of states during her work.

During her time in Europe, she regularly returned to Sierra Leone to visit her hometown, Beudu. The conditions people were living in inspired her to come back home for good to make a change for the future.

“my district had made some strides when I was growing up, but when I visited the condition of my people was appalling. It had deteriorated especially for women and girls. Pregnant women walked long distances to deliver their babies and some would give birth to their

**“You are you and you are stronger than any storm...”**

babies on the way resulting in death. Young girls are breadwinners of their families, illiterate, and given into marriage at an early age. They are being neglected. I see their future wasting.” she said.

After the Ebola crisis, she decided to set up a technical vocational institution for women, girls and youths, donating 14 computers to provide them with computer literacy skills. Her efforts helped to build a library and bridges and form a football club called FC LOLLOH to keep young people engaged in sports and to minimise violence.

Two years ago she decided to enter politics. She was supported by Christian Aid Ireland’s partner, the Social Enterprise Foundation, to enhance her skills in leadership and advocacy. In 2017, she campaigned as an independent candidate for the parliamentary elections in 2018.

Emelia faced many challenges including her house getting burnt down, properties destroyed and threats to her life and supporters. This didn’t stop her, “I was raised by parents who told me that nothing is impossible if you really want to achieve it.

Emelia Lolloh Kpulun was elected the first independent female MP in the 2018 elections in Sierra Leone. Her message to her constituents and to all those seeking to bring development to Sierra Leone, especially young people, is to never lose focus on the bigger picture.

“To the girls I say, never let anybody tell you otherwise, you are you and you are stronger than any storm that faces you in life. There are challenges, but I want us all to join hands to fight against illiteracy, teenage pregnancy, poor health systems and early girl child marriage.”



## Corporate Objective 2: From Violence to Peace

Christian Aid's From Violence to Peace programme is led globally by Christian Aid Ireland. It supports people affected by violence and conflict, helping them to address the causes of violence, seek justice and resolve conflict peacefully. It also works with human rights defenders, who risk their lives in pursuit of justice.

In Colombia, David Ravelo, a high profile human rights defender, was released from prison after seven years following campaigns by Christian Aid and partners. According to the UN, 105 human rights defenders were killed in Colombia in 2017. Numerous parliamentary questions, prompted by our partners' advocacy, have been raised in the European Parliament during the year and by Irish TDs, highlighting human rights abuses and creating pressure on the Colombian government.

Reacting to information provided by our partner, Peace Brigades International, the US State Department requested the Colombian government to address the issue of continued paramilitary threat, committed to follow up on threats received by human rights defenders and initiated an emergency human rights defender fund.

Our partners also continued to work actively on the peace agreement, participating in dialogue and negotiations.

The Zimbabwe Human Rights Commission (ZHRC) invited our partner, the Zimbabwe Peace Project (ZPP) to be on the Civil and Political Rights Thematic Working Group and also to participate in its strategic planning process, to discuss issues such as the framework for police arrest, custody and pre-trial detention. ZPP raised questions to the Zimbabwe Electoral Commission on reports of intimidation of potential voters in relation to the voter registration process.

Building peace from the ground up is a vital part of this programme. In Sierra Leone, conflict between poor cattle farmers and subsistence crop farmers escalated to violence in some areas over use of land, which is a scarce resource and can be a source of tension for struggling communities. Communities in Lei, facilitated by our partner, developed a bye law for crop-farming and cattle-rearing procedures, which have reduced conflict.

In Angola, 16 peace clubs were operational in three provinces. Two school peace clubs reduced the rate of conflict in the schools.

In Zimbabwe, traditional, community and national leaders in districts of Chilonga in the south of the country signed a peace pledge to live in harmony without hate language, violence and with tolerance for diverse opinions working with our partner ZPP.

Our partner, the Zimbabwe Council of Churches' Bishops/Heads of Churches issued a statement in September to plead for calm and peace during the civil unrest surrounding the power struggle over the deposition of Mugabe. This was the first time in many years that the Church has made a public statement on issues of national concern.



Zvisineyi Nigel Valley, Zimbabwe Council of Churches and Douglas Mendoza, Puntos de Encuentro, Nicaragua, who spoke at Christian Aid Ireland's conference on tackling gender-based violence in December 2017, in association with the Irish School of Ecumenics. Photo: Mark Stedmen





**CASE STORY:**  
**COMING HOME IN COLOMBIA**

William (26) from Colombia was forced from home at three years old. His family were able to return in 2013 with support from a Christian Aid-funded project.



**William (26)** was just three years old when paramilitaries attacked his community and forced his family from their home in La Madre Union, Choco, Colombia. Yet, he still recalls that day vividly.

“They invaded our land by foot and helicopters. Families were forced to sell their land or suffer death at the hands of the paramilitary.

“My father had already fled, as he was under a huge risk of being killed. Me, my mother and my brother escaped by pretending we were not from the village. We pretended to go and see family outside of the region, even though that was also dangerous at that time.”

“Our community’s land was taken by the paramilitaries and used for cattle farming, mining and growing bananas. Families were told that if they didn’t leave they would be marked as FARC members.

**“I hope for a better future for my people and for the whole of Colombia.”**

“We managed to settle in a place called Cordoba for a few years before eventually moving on.”

In 2013, Christian Aid Ireland’s partner, the Interchurch Justice and Peace Commission secured the right for William and his family to return to their land.

Not all families have had the same outcome as William’s with only 5% of families that were forced from their home in 1995 able to return to their land. Christian Aid and its partners are continuing to support access to land for communities forced from home during the war.

“Large scale farmers and businesses were meant to leave the lands they inhabited for families to return, but only some families had got their land back,” said William. “I hope for a better future for my people and for the whole of Colombia.”



### Corporate Objective 3: Humanitarian Response

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

Our humanitarian work improved food supplies for communities in South Sudan, where famine was declared in February 2017. We focused our work in Northern Bahr el Ghazal and Unity State. The world's newest nation has been caught in renewed conflict since 2013, which has exacerbated a food crisis throughout the country.

We helped to increase food production, diversify people's diets, and where markets were functioning, helped people generate an income through sales of surplus produce. Village Savings and Loan Associations were established by our partners to issue loans for income generating activities. This is a significant achievement for communities in South Sudan, where people are entirely dependent on outside aid due to the difficult conditions in which they live.

We supported communities to establish shared gardens for growing food and provided agricultural materials to increase harvests, sales of vegetables and income to pay for essential needs such as health care and school fees. Local farmers received training and were organised to share their knowledge and train others.

We improved access to safe drinking water and the promoted good hygiene practices, across the Democratic Republic of Congo, South Sudan, and Myanmar. In Myanmar, vulnerable families living in camps and host communities were also supported through Christian Aid Ireland and our local partner with training and to set up small scale businesses and we provided longer-term houses to remove families from poor and unsafe living conditions.

In Burundi, one of the world's poorest nations, which is struggling to emerge from a protracted civil war, our partner, the Anglican Church of Burundi's Development Office, started a pilot project to provide cash grants to 159 struggling families with our support. Cash grants enable people to have the flexibility to meet their most pressing needs as they arise, from food to urgent medical costs.

Across our programmes, communities were at the heart of our work as humanitarian committees, elected by communities themselves and facilitated by community leaders and local authorities, were established. Agricultural committees oversaw all food-related activities, including leading seed distribution, and onward training of community members in good agricultural practice. Community ownership of our humanitarian activities defines our approach to building people's resilience and implementing sustainable projects.

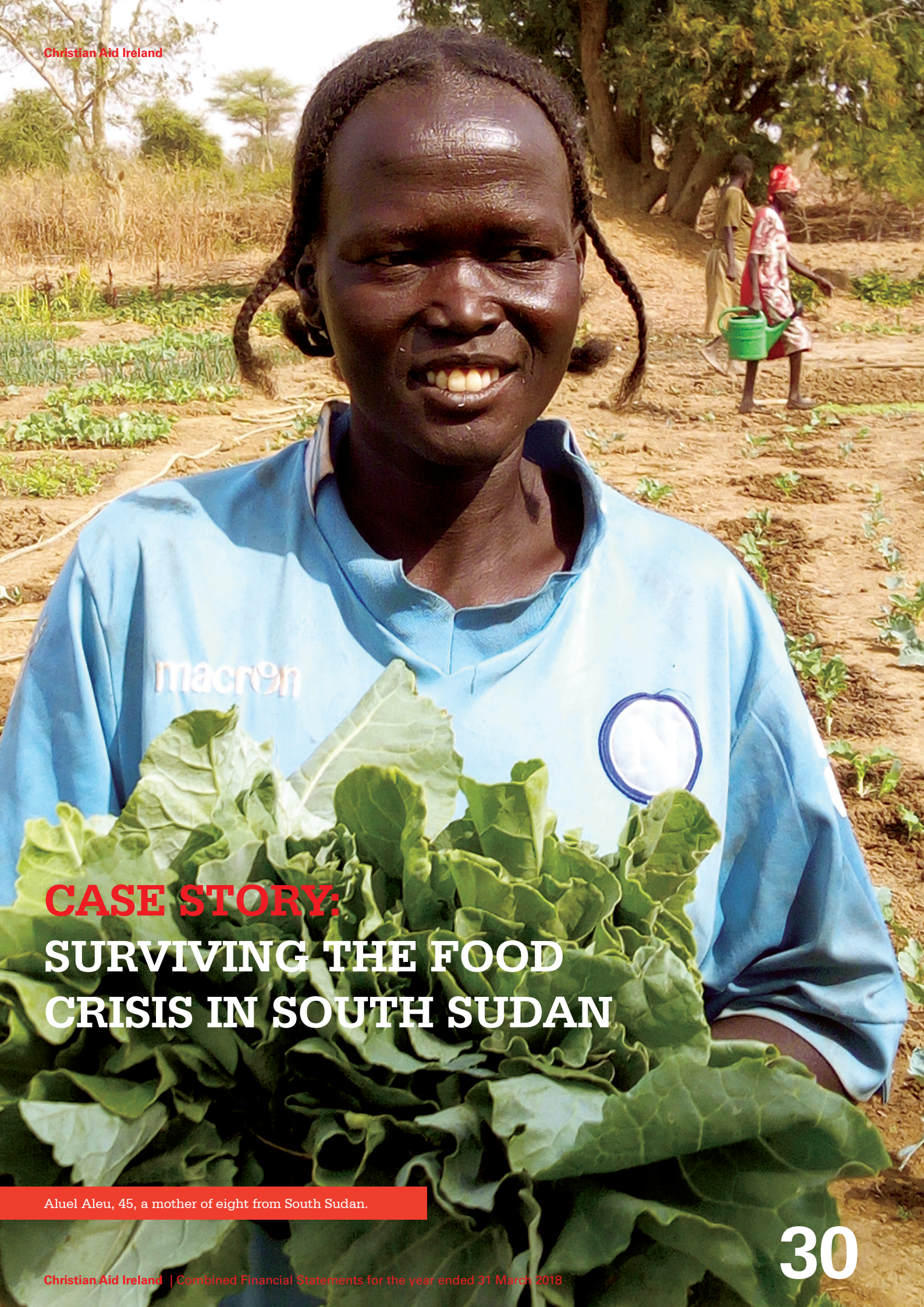
Communities in South Sudan, Burundi and the Democratic Republic of Congo were supported to carry out assessments of the main risks and vulnerabilities they face on a continuous level in order to examine longer-term ways to reduce their vulnerability to disasters. Members of one community in former Northern Bahr el Ghazal, South Sudan, constructed dykes following their assessment having learned about preventing flooding and were therefore prepared for rainy season. When heavy rain fell, homes were protected, as well as crops and food reserves.

In Democratic Republic of Congo, community action plans increased income at household and group level from activities such as breadmaking and basket weaving and families contributed to supporting community planning initiatives. In Burundi, early warning systems were established to alert community members to risks of flooding, crop damage, and even conflict and violence. By the end of the 2017, communities were reporting increased feelings of safety, security and resilience.



Maaut Akot Yer, South Sudan, is a widow and she is blind. She has three sons and three daughters, two of which have died. She has received money vouchers from Christian Aid Ireland for food and other needs. Photo: Robin Prime/Christian Aid.





**CASE STORY:**  
**SURVIVING THE FOOD  
CRISIS IN SOUTH SUDAN**

Aluel Aleu, 45, a mother of eight from South Sudan.



**Aluel Aleu**, a 45-year-old mother of eight, lives in Aweil in South Sudan with her husband, who is unable to work.

South Sudan has been gripped by conflict for five years, the impact of which has been worsened by a crippling food crisis.

For many years Aluel relied on making ends meet by cutting grass, burning and selling charcoal and selling firewood to purchase food for her family.

She was forced to leave her home and her way of life when the food crisis and conflict heightened in her area. Her children had to leave school and one of her children became sick with malnourishment.

In September 2017, Aluel joined a vegetable growing garden, supported by Christian Aid Ireland's partner, the Support for Peace Education and Development Programme.

**“...forced to leave her home and her way of life when the food crisis and conflict heightened in her area”**

She learned how to prepare a vegetable nursery bed and to transplant crops. She started growing vegetables by herself and selling them to earn money.

The simple skill in growing vegetables has enabled Aluel to get back on her feet and to buy sorghum for her family, soap for hygiene and to send three of her children back to school.

Aluel also joined a local village savings and loan association to help her to manage her profits. She is already making savings and intends to continue building her business.



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

Christian Aid Ireland's work on gender equality seeks to ensure that women and girls can realise their human rights such as education, health, work and shelter. It supports women to participate in society and protects women from violence.

Women were severely affected by the 50-year conflict in Colombia, which is now subject to a peace process. Christian Aid Ireland's partners have been supporting them to access to justice. As a result, the Congress of the Republic and the Constitutional Courts have included the interests of women within the peace agreement.

Twelve women supported by our local partner, Corporación Sisma Mujer, are prepared to seek justice for sexual violence and 74 women have taken cases of violence (physical, sexual, psychological and patrimonial) to the local authorities.

In Sierra Leone, we worked with traditional leaders in Kailahun district in north east of the country to help women engage in community meetings and to aspire for leadership. A "Political Parties' Union for Peace and Solidarity" to reduce violence and intimidation against women and increase their participation in elections was established. As a result, there was an increase in women candidates registered with political parties to stand for election in 2018.

In Angola, following awareness raising by our partner, the Angolan Council of Christian Churches (CICA), female politicians attending a peace and human rights conference asked the Church to organise dialogue sessions on gender and human rights. Three events were attended by 241 female members of CICA, female parliamentarians and political parties. CICA also gave 21 talks on human rights and gender. There are now 70 women in positions of leadership across 5 denominations, an increase on previous years.

In Zimbabwe, we funded work with the Ministry of Women's Affairs, Gender and Community Development to provide support to survivors of gender-based violence. At community level, gender-based violence committees were formed in Gwanda, southwest Zimbabwe at community level to inform people about the law and their rights. In Epworth, outside the capital, Harare, our partners have been educating men about preventing gender-based violence and they have become active in referring cases to be addressed, some reaching the courts.

Our work against gender-based violence extended to Central America. In Guatemala, 324 women, survivors of violence, received legal support, access to the justice system, medical care and psycho-social support. In El Salvador, new policies on gender, children and adolescents were introduced at the municipal level through our partners' work. Some 14,000 women, boys and girls could benefit from this.

In Israel and the Occupied Palestinian Territory, over 500 women in Gaza secured legal aid services with support from our partner. In Lebanon, 406 women and girls received support after violence or abuse. Women received counselling, psychotherapy and legal referral or were supported to obtain protection orders.

In Myanmar, Christian Aid Ireland supported people living in camps to access training on gender issues, with mass awareness raising to prevent gender-based violence carried out.



From left: Dr Chloe Schwenke, Director of Global Program on Violence, Rights and Inclusion, International Center for Research on Women, Rosamond Bennett, Chief Executive Officer, Christian Aid Ireland, Aisling Swaine, Assistant Professor, Dept. of Gender Studies, London School of Economics and Political Science, and Sian Maseko, Independent Consultant on Gender Equality and Women's Rights at Christian Aid Ireland's conference on gender, 'Reducing and preventing gender-based violence: how can we improve programme design?'. Photo: Mark Stedmen



**CASE STORY:**  
**THE RIGHT TO EXPRESS**  
**YOURSELF: DELMY'S STORY**

Delmys Bernal Reyes (31) lives in Santa Teresa from La Paz, El Salvador.

**Delmys Bernal Reyes**, 31, lives in Santa Teresa, a village in the region of La Paz, El Salvador.

Historically in her village, women didn't get a chance to participate in their communities and had little access to family planning or education on sexual and reproductive health. Because of all this, Delmys had her first child at age 15.

There is a high rate of teenage pregnancies in Delmy's village and on top of this, there is a high rate of violence, which can make speaking out intimidating, especially for women.

Christian Aid Ireland worked with local organisation, ORMUSA, to form a women's group. Jessenia Cruz, who works for ORMUSA said: "During our first few visits, we sensed a very tense climate. It was obvious that violence was causing the women we wanted to work with to be shy and resistant"

**“I have the right to express myself; no one can decide how I live my life.”**

Over time, the women were taught about their rights, which Delmys had no knowledge about before the project began and received training on how to prevent violence. They were also given the skills to review their health services.

Delmys now feels able to participate in the community. She wishes the training she has received had been available when she was young. She's thrilled that her three teenage daughters have also joined a group.

In addition to increasing their self-esteem and learning about their rights, the women also learn about their sexual and reproductive health. Before the workshops, many of them did not realise the importance of regular smear tests, but now they are visiting health units to be tested.

Teenage pregnancy rates have fallen and the use of contraception has increased, whereas previously the women weren't aware of the methods of contraception they could use. In these safe community spaces, they've learned that contraception is not a taboo.

This year, for the first time, a woman was elected Vice President of the community board. Because of their training, women are no longer afraid to hold these positions. The district now even assigns a day exclusively to women, so they can hold their own activities.

“Because of this training I have realised that I have the right to express myself; that no one can decide how I live my life. I remember this and I put it into practice at home and at the community,” says Delmys.



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

### Public Engagement

In 2017/18, Christian Aid Ireland developed a new strategy to guide our public engagement programme from 2017 – 2021. Under this plan, we will seek to increase and deepen understanding of global social justice, amongst the public, under our core areas of human rights, gender equality, economic justice, from violence to peace, humanitarian response and climate change.

We are also working to increase our supporters' awareness and understanding of the positive impact that their support is having on the lives of people in great need, through our outreach and communications initiatives.

In line with our global lead for the wider Christian Aid family on the From Violence to Peace programme, most of our public engagement activities in 2017/18 focused on the related areas of the conflict in Syria, the refugee crisis and gender-based violence.



Three-year-old twins, Emilie and Sophie McCullough from Co. Down, launching our Christmas Aid Match appeal in December 2017. Photo: Matt Mackey/Press Eye





The former Lord Mayor of Belfast, Alderman Brian Kingston, hosted an afternoon tea in the Lord Mayor's Parlour at which he paid tribute to the many Christian Aid volunteers and collectors who put so much effort into Christian Aid Week every year. A special award was given to Grosvenor Grammar School, Belfast which has raised more than £87,000 for Christian Aid Ireland. Principal Dr. Frances Vasey and Head Girl, Annie McKirgan, received their certificate.  
Photo: Dr Gordon Gray

## Support from Churches

Christian Aid Ireland is blessed to receive the support of our sponsoring churches and their congregations throughout Ireland. In 2017/18, we were grateful to receive financial support as a result of the efforts of this wonderful network.

In December, the annual Black Santa sit-out took place outside St Anne's Cathedral, Belfast. Actor, Tim McGarry presented a cheque for £20,000 for the work of Christian Aid Ireland in March at the Good Samaritan Service, when over 250 charities are supported by the appeal.

Christian Aid Ireland also benefitted from the generosity of those who supported the Presbyterian World Development Appeal. The focus of the appeal for the next four years will be for programmes working on gender justice and in particular the appeal supported a project in Zimbabwe through our partner, Padare Enkundleni.

This project aims to increase the capacity of faith leaders to address issues of gender inequality particularly gender-based violence through training and development of church policies and programmes. The project will also strengthen the agility of church structures through training and development of a referral system for survivors.

The Methodist Church in Ireland World Development and Relief fund has continued its commitment to partners in Bolivia and South Africa. A visit of Methodist President to Bolivia, Rev Dr Laurence Graham, in November 2017 has resulted in the establishment of Inter-Cultural Bible Studies between churches in Bolivia and churches in Ireland. This is being facilitated by our partner, ISEAT.

Through the Church of Ireland Bishops' Appeal, a number of projects were supported in 2017 including a water and hygiene project in India. A strong link continues with the Dioceses of Cork, Cloyne and Ross, raising significant funds for a maize project in Burundi. In October we hosted a speaking visit by the Archbishop of Burundi, Rt. Rev. Martin Nyaboho, whose Diocese is partnered with the United Diocese of Cork, Cloyne and Ross, Christian Aid and the Bishops' Appeal. He led the Harvest Service at St Finbarre's Cathedral and met with fellow church leaders in Dublin and Belfast.



Christian Aid Ireland was also very grateful to receive a generous sum of €2,000 from Saint Patrick's Cathedral's Charitable and Community Fund. This funding will support a project in Burundi to strengthen the resilience of coffee producers and the Twaranyunzwe coffee cooperative. This project has a special focus on educating and guiding producers in this district to enhance their agricultural activities and coffee processing abilities to comply with UTZ and Fairtrade certifications.

Furthermore, this project will enable cooperative members to obtain fairer prices for their produce at the point of sale to increase income for their families.

We deeply appreciated the generous support of churches for our East Africa and Hurricane Matthew appeals. It is at these times of crises that our partners and the people we serve depend on such prayerful response.

## Support from Communities

In 2017 we marked 60 years of Christian Aid Week and this was an opportunity to acknowledge the commitment of our long-serving volunteer organisers and collectors.

A special afternoon tea was hosted at the City Hall by the Lord Mayor of Belfast, Alderman Brian Kingston, for thirty-five people who had been collecting continuously during Christian Aid Week for more than 40 years.

'Diamond Award' certificates were presented to the collectors and there was also acknowledgement of the generous fundraising by schools for Christian Aid Week. The Principal and Head Girl of Grosvenor Grammar School, Belfast, received a certificate on behalf of the school for raising almost £87,000 for Christian Aid Ireland's work over a number of years.

The weather was perfect for the cyclists at the annual Strangford Sportive in September. More than 300 people participated and raised almost £10,000. Unfortunately, the hikers at the Slieve Bloom and Sheep's Head Hikes were not so fortunate, as heavy rain and strong winds affected attendance at both events. Together they raised just under €7,000. However, it is hoped that the 10th year of the Sheep's Head Hike in 2018 will attract a record number of walkers.

Christian Aid Ireland was honoured to be one of the Belfast Lord Mayor's Charities of the Year in 2016 and into 2017. One of the fundraising highlights of 2017 was a Gala Dinner at Belfast City Hall, attended by more than 250 people and raising more than £22,000. This was the first time Christian Aid had ever held such an event and it provided an opportunity to mark the work that had been supported over many years, and to hear from our CEO, Rosamond Bennett, about the challenges that are ahead for the countries in which we work.

In April, we held an exhibition about the refugee crisis at the Belfast Lord Mayor's Family Celebration Day, attended by 2,000 people, at Belfast City Hall.

To launch Christian Aid Week in May 2017 we held a solidarity sleep-out in Buoy Park beside St Anne's Cathedral whereby 17 people slept in tents overnight to show their solidarity and raise funds in support of those forcibly displaced due to conflict and natural disaster.

During the event, we met with all the Belfast MPs and representatives of the main political parties to lobby them for more support for refugees. We also hosted an ecumenical prayer service in St Anne's Cathedral bringing together senior church leaders from the Church of Ireland, the Roman Catholic Church, Presbyterian Church in Ireland, Irish Methodist Church and the Irish Council of Churches. Participants heard from speakers who have visited Christian Aid projects working with refugees in Greece and from local organisations working with refugees and asylum seekers in Northern Ireland.

In February 2018, we asked supporters old and new to 'Show the Love' for the people, places and things affected by climate change. People from all over the world made green hearts and displayed them on social media under the #spreadthelove. Support came from near and far with people from Guatemala, Nicaragua, Colombia and Norway taking part alongside churches and school children from right across Ireland. We delivered over 300 hearts to local politicians to ask them to protect our planet.

During the year, we spoke to hundreds of young people in schools about the work of Christian Aid Ireland, running simulation games, assemblies and lessons to engage young people's interest and increase their understanding of development issues. This included running a day of interactive sessions with year eight pupils at Dalriada Grammar, Ballymoney exploring Christian Aid's disaster relief and preparedness work using the Haiti earthquake as a case study.

We started new partnerships during 2017/18. In a new initiative with the University of Ulster, students from the PR course undertook a project to highlight our 2018 solidarity sleepout, which takes place in May. We also supported the work of Trinity College Dublin's Space to Breathe project on their exchange programme with students from Ireland, Israel and the Occupied Palestinian Territories.

We reached approximately 21,000 people through 161 speaking engagements, primarily with church-based groups. Our two supporter conferences were attended by almost 200 people and provided a deeper immersion around displacement during conflict and the impact this has on long-term development.

Overall, 75% of supporters responding to our surveys after speaking engagements and events reported that Christian Aid Ireland had helped them gain a deeper understanding of global social justice and inspired them to take further action. 92% of clergy respondents said their congregation had a greater understanding of development issues after speaking engagements or events with Christian Aid Ireland.



In February 2018, we asked supporters old and new to 'Show the Love' for the people, places and things affected by climate change. People from all over the world made green hearts and displayed them on social media under the #spreadthelove. Pictured with her green heart is Rose Thomas. Photo: Alistair Hamill





Editor of the Belfast Newsletter's 'Farming Life', Ruth Rodgers meets her namesake in Malawi, Africa, Ruth George. The Johnston Press partnered with Christian Aid's Aid Match appeal during Christmas 2017. Photo: Tess Purcell/Christian Aid Ireland.

## Marketing and Communications

A core focus of our communications activities in 2017/18 was the development of our new website, which was launched in February 2018. The site is now mobile-optimised and has a new, easy to navigate structure to help our supporters get the information they need. We continued to grow our Twitter, Facebook and Instagram followers by up to 25%.

We engaged with the media, both digital and traditional, on humanitarian crisis such as the Rohingya emergency in Myanmar and food crisis in South Sudan, and during Christian Aid Week, we highlighted the plight of refugees. 2017 marked the anniversary of the 6-day war and the tenth anniversary of Israel's blockage of Gaza. We hosted a representative from our partner, the Association for Civil Rights in Israel, who featured on Newstalk's Pat Kenny Show.

The Irish News travelled to Serbia in March to report on the conditions for refugees and in November, Johnston Press Group visited southern Malawi, to report on our irrigation and clean water schemes with communities affected by climate change.

In December, we held a conference on gender-based violence in association with the Irish School of Ecumenics, Trinity College Dublin. The event attracted national media including the Irish Independent, Irish Times, The Irish Sun, the Irish Examiner, RTE Drivetime, regional stations and an interview on RTE Radio One's Ray D'arcy Show. We sought to keep our supporters informed of how their generous donations are making a significant difference to people's lives by issuing two Christian Aid Ireland magazines during the year.

As an organisation we are working to ensure that we are compliant with the new General Data Protection Regulation being enforced by the European Union on 25th May 2018.

## Policy and Advocacy

In November 2017 we published a report, 'Not without Cost'. It was a response to the Irish Government's Department of Finance's 2015 spillover analysis of any potential negative impact of Irish tax policy on developing countries.

Our report was intended as constructive policy input into the ongoing research on this issue and highlighted a number of policy and regulatory gaps that allow multinational companies to use the Irish tax code, sometimes in its interface with other countries, to avoid tax, including from developing countries.

The report generated considerable public interest at the time of its publication and has formed the basis of ongoing dialogue with Minister for Finance, Paschal Donohue, and his Departmental officials. This dialogue has been acknowledged by the Department as being important and of value to the Irish Government's policy formation in this area.

Christian Aid Ireland continue to operate through coalitions where doing so represents greater potential for influencing change. Our climate-related advocacy was channelled through the Stop Climate Chaos Coalition, and the recruitment of an additional advocacy adviser has allowed us to bring added value to the coalition.

Specifically, Christian Aid brought knowledge of the ongoing EU-related climate processes to the coalition, which had been identified as a gap in the work of the coalition. The value of that work was reflected in the number of press releases and policy recommendations that the coalition released over the course of 2017.

We also worked with a coalition of organisations in support of legislation that would ban the importation into Ireland of any settlement produce originating in any illegally occupied territory. The Bill, tabled by independent Senator Frances Black, was supported by Trócaire, Christian Aid Ireland, Irish Congress of Trade Unions and Sedaka. Working in this coalition allowed Christian Aid to bring the development angle to the argument, and in particular the negative impact of settlements on Palestinian growth and development.

We continued to host and coordinate Tax Justice Network Ireland and held a formal launch of the network in December 2017.

In Northern Ireland, hundreds of supporters signed our campaign action cards calling on Ulster Bank to shift investments out of fossil fuels and into renewable energy. We handed the cards in to staff at the Bank in November 2017.



Christian Aid Ireland's tax report 'Not Without Cost: Ireland's tax code and its impact on developing countries.' Photo: Tess Purcell/Christian Aid Ireland.





Pictured at the launch are Christian Aid Week 2017 were Rosamond Bennett (bottom centre) and David Thomas (top centre) with political representatives. Photo: Press Eye

## Corporate Objective 6: Financial Resilience

In 2017, Christian Aid Ireland developed a new fundraising strategy to guide the development of its income from the public through our fundraising channels. Our new strategy works to twin objectives of driving growth and diversifying funding sources. Christian Aid Ireland total income has been relatively stable for the past three years, with fluctuations in line with major emergencies.

Christian Aid Ireland's public fundraising comes from a mix of audiences including churches, trusts, individual direct mail donations, regular gifts, legacies, a shop, some major donor relationships, and limited corporate fundraising.

We have a loyal and committed supporter base with a shared faith identity. Support from our sponsoring churches remains strong in theology, campaigning, and donations, but with declining church attendance, a long-term decline in Christian Aid Week income, and a high dependence on one-off donations. Our board mandated development of a fundraising strategy in 2017 to complement the existing fundraising sources by generating support from new audiences and prioritising stable and predictable income streams.

Under the new strategy Christian Aid Ireland aims to increase public fundraising income from €3.2m in 2019 to €4.0 million in 2023. We will prioritise growth on the channels of regular giving, legacies and major gifts, while continuing to work closely with our core church partnerships and events programmes.

The economic crisis of 2007 – 2010 had a significant impact on charitable giving, and especially the international development sector. Although the non-profit sector has recorded growth since 2011, much of this growth is driven by increased support for domestic causes and many international aid charities are reporting reductions from pre-crisis levels. Our new fundraising strategy will serve to reinforce and strengthen our public income for the future as we continue to demonstrate the impact of our programmes, build trust and grow understanding of global social justice through our public engagement strategy.

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

## Financial Review

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

A detailed commentary on the principal sources of funding and the financial results for the year to 31 March 2018 is set out below.

### Our Funding

Income	31/03/18	31/03/17
	€'000	€'000
Income	11,184	9,572

During the year, the charity raised €11,184k (2016/2017: €9,572k) which reflects the continued commitment of Christian Aid Ireland's very generous supporters and sponsoring churches to meeting the needs of poor communities throughout the world. The principal funding sources are outlined below:

### Donations

This includes Christian Aid week, Regular Gifts, Church Partnerships, General Donations, and Denominational appeals.

Donations	31/03/18	31/03/17
	€'000	€'000
Christian Aid Week	742	769
Regular Partnerships	456	478
Church/Denominational	588	627
General Donations	1,520	1,587
Emergency Appeals	457	294
Donations Income	3,763	3,755



The former Lord Mayor of Belfast, Alderman Brian Kingston, hosted an afternoon tea in the Lord Mayor's Parlour at which he paid tribute to the many Christian Aid volunteers and collectors who put so much effort into Christian Aid Week every year. Two of the recipients of a Diamond Award were Mrs Marian Woods and Mr Derick Woods. Photo: Dr Gordon Gray.



## Christian Aid Week

Our annual Christian Aid Week appeal, widely recognised by our iconic red envelope used in the house-to-house-collection, was supported with incredible kindness again this year. Christian Aid Week reached a major milestone in 2017, as it was its 60th anniversary. Christian Aid week remains our largest single fundraising activity for the year and relies heavily on our network of Christian Aid Week volunteer organisers and volunteer collectors, who for the most part come from local churches.

A range of activities take place during Christian Aid Week including our red envelope house-to-house collections, public street collections, coffee mornings, church collections and the Big Brekkie campaign. The amount raised for Christian Aid Week was €742k, down €27k (3.6%) on last year. This reflects the challenges experienced with public fundraising across the sector.

## Regular Gifts

Regular gifts are payments made by generous and committed individuals on a monthly, quarterly or annual basis by direct debit or standing order. These donations are most important as they provide a source of predictable income and allow us to plan for future work. This raised €456k in the financial year (2016/17: €478k). Our new fundraising strategy will include focusing on regular giving as a key area for future growth.

## Church Partnerships and Denominational Income

The churches continue to support us generously in our emergency and long-term development work. Income from Church Partnerships/Denominational Income was €588k (2016/17: €627k).

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

## General Donations

General donations are those donations received from general cash appeals, challenge events, community events and unsolicited income. Further details of these are noted in the Fundraising section of the Annual Report.

During Christmas, we held a campaign called 'Enough for Everyone' to highlight that in our world of plenty, millions continue to go without food. The campaign focused on South Sudan and Burkina Faso. This appeal was part of a wider 'Aid Match' appeal across Christian Aid in Great Britain and Northern Ireland, whereby the UK Government committed to matching the donations we received from the public. We were grateful to partner with Johnston Press in Northern Ireland, which raised awareness of our appeal across their titles.

Income from general donations totalled €1,520k (2016/17: €1,587k). This movement was mainly due to less income from intercompany netting with an increase in income from Community events as due to the 60th anniversary, extra events were held including a gala dinner.

## Emergency Appeals

Emergency Appeals	31/03/18	31/03/17
	€'000	€'000
Humanitarian Appeals:		
Iraq Crisis Appeal	-	3
Syria Crisis Appeal	7	22
Nepal Earthquake Appeal	-	17
Refugee Crisis Appeal	4	21
South Sudan Crisis Appeal	15	44
Ethiopia Food Crisis Appeal	-	9
Hurricane Matthew Appeal	2	103
East Africa Crisis Appeal	336	75
Sierra Leone Mudslides Appeal	16	-
South Asia Floods Appeal	40	-
Rohingya Crisis Appeal	37	-
<b>Donations Income</b>	<b>457</b>	<b>294</b>

Emergency appeal income fluctuates from year to year depending on the scale of disasters across the world. In the 2017/18 financial year 3 new humanitarian appeals were launched to which our supporters extended their generosity. In February, famine hit South Sudan and we launched an appeal for this beleaguered country and the wider East Africa food crisis. Later during the year, a major emergency unfolded in Myanmar, as the Rohingya people were forced to flee their homes under threat of violence. Many crossed the border in to Bangladesh.

We continued to receive money for appeals launched previously with the more significant amounts relating to East Africa, South Sudan and Syria crisis appeals.

Christian Aid Ireland supporters donated significantly to our appeals during the 2017/18 year raising €457k (2016/17: €294k). This funding comes from the public, church denominations and trusts and foundations.

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

## Legacies

Legacies	31/03/18	31/03/17
	€'000	€'000
Legacies	203	231

We continue to receive donations from the legacies of exceptionally generous individuals, who remembered the work of Christian Aid with the world's poorest people in their wills. These individuals contributed €203k to income during the year (2016/17: €231k). This is another key area we hope to develop as outlined in our new fundraising strategy.

Tax efficient giving/Gift Aid enabled us to claim back €282k worth of income on donations during the 2017/18 financial year.



## Institutional grants

Institutional grants are those received from Government sources and Trusts and Foundations. Total Institutional donors' income in year was **€7,177k** (2016/2017: €5,525k) summarised as follows:

<b>Institutional Grants</b>	<b>31/03/18</b>	<b>31/03/17</b>
<b>Irish Aid</b>	€'000	€'000
Programme Grant II Funding (PGII)	3,124	3,124
Humanitarian Programme Plan (HPP) - 2016	-	1,589
Humanitarian Programme Plan (HPP) - 2017	1,653	-
Humanitarian Programme Plan (HPP) - 2018	1,653	-
Emergency Response Funds Scheme (ERFS)	375	716
<i>Total- Irish Aid</i>	6,805	5,429
Europe Aid	232	-
Charitable Trustees	140	96
<b>Institutional Grants</b>	<b>7,177</b>	<b>5,525</b>

In 2017/18, Irish Aid remained our biggest institutional donor. We receive three types of funding from Irish Aid:

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

2017 represented the second year of the five-year (2017-2021) plan.

We received €3,124k from Irish Aid Programme funding during the year (2016/17: €3,124k) for the development programme covering Angola, Colombia, El Salvador, Guatemala, IOPT, Sierra Leone and Zimbabwe;

HPP - The Humanitarian Programme plan is a bi-annual programme, created to meet the needs of the most vulnerable people in humanitarian crises caused by protracted conflict or natural disasters. The new bi-annual funding programme started on 1 June 2017 to 31 December 2017, thereafter running from 1 January to 31 December. This funding provides for the Humanitarian needs of the most vulnerable men, women and children. These needs include agriculture kits, tools and seeds, food items, shelter and water and sanitation products. Support is also provided to survivors of gender-based violence, including medical kits, medical checks, counselling and legal support.

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

The next round of HPP funding will take place from 2019 – 2021.

We received €1,653k funding from Irish Aid HPP funding during the year (2016/17: €1,589) and a further €1,653k was accrued in the 2017/18 financial year (2016/17: € Nil). This is due to the accounting treatment of grants which are referred to as non-performance related condition grants and the fact that the HPP years were re-aligned from mid-year to full calendar year, therefore, 2017/18 accounts include income from Irish Aid for both 2017 and 2018 calendar years.

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

Funding is received on an annual basis and for 2017/18 remains at €375k. The decrease from the 2016/17 financial year income, is due to extra income of €341k being received from Irish Aid for the Haiti appeal (Hurricane Matthew) in the 2016/17 financial year.

The HPP/ERFS funding from Irish aid in 2017/18 was for humanitarian work in Burundi, Bangladesh, DRC, Kenya, Lebanon, Myanmar, South Sudan.

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

Christian Aid Ireland developed a funding strategy focused on institutional donors and Trusts and Foundations and secured funding from the European Commission (EuropeAid) for the first time in 2017/18. The grant will support female human rights defenders working on implementing the peace process in Colombia for €538k over two years with partner Sisma Mujer.

This grant has performance related conditions attached and therefore of the €324k of cash received in the financial year, €92k of this has been deferred to the balance sheet as it was not spent at year-end. This can be seen in note 14 to the financial statements as part of creditors. This amount will be included in income in next years' financial statements when the expenditure to which it relates is incurred. Therefore €232k is shown as income in the 2017/18 financial statements.

Income from other **Charitable Trustees** amounted to €140k (2016/2017: €96k).

A wide range of projects received generous funding from Trusts and Foundations from across Ireland, including Electric Aid and the Bank of Ireland Staff Third World Fund. The country programmes in receipt of funding allocations from these sources are: Bolivia, for the provision of solar powered ovens, Burkina Faso to support sustainable livelihoods, Afghanistan to support health and hygiene in Cheghcheran, and Sierra Leone for providing vocational training and employment to young people. Electric Aid also generously supported Christian Aid's emergency appeals for flooding in South Asia, mudslides in Sierra Leone and the famine in East Africa.

Since 2017, the PeaceNexus Foundation funds Christian Aid Ireland for organisational development work. €22k of income from PeaceNexus is included in the Charitable Trustees income figure. This fund will help us roll out the From Violence to Peace programme framework to country teams and build the capacity of our staff in violence reduction and peacebuilding. The Blandford Lake Trust continued to support Christian Aid Ireland by contributing to staff costs of the From Violence to Peace team (approx. €33k) which is received through intercompany and is therefore recorded in the General Donations line.



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

**Other**

Charitable Activities	31/03/18	31/03/17
	€'000	€'000
Other Trading Activities	25	28
Investments Income	7	14
Other	9	19
<b>Other Income</b>	<b>41</b>	<b>61</b>

**Other Trading Activities**

The trading income refers to the operation of our charity shop in Garvagh, Co. Londonderry. The shop is in its second year of operation and income received from the shop amounted to €22k (2016/17: €25k). It is anticipated a second shop will open in Cullybackey in the 2018/19 financial year. In addition, we receive a share of profit from a related party Christian Aid Trading Limited (CTL) which amounted to €3k (2016/17: €3k).

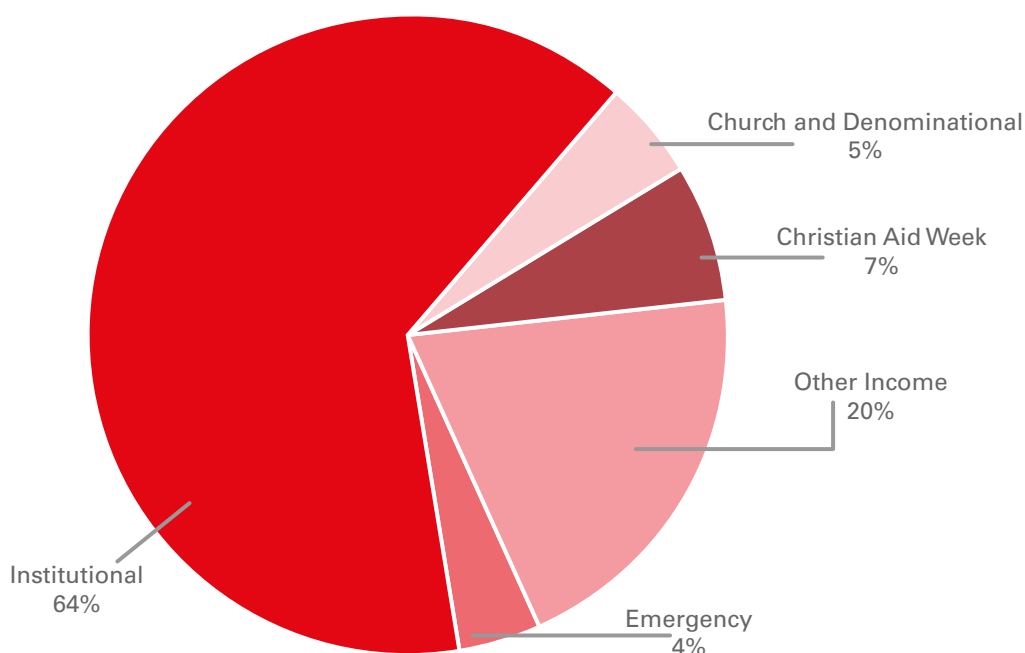
**Investment Policy and income**

Investments are made in short term bank deposits in conjunction with cash flow requirements for the organisation. These deposits are placed only with reputable institutions that have a credit rating of B+ or more. The investment position of the organisation is reviewed by the Finance and Audit Committee on an ongoing basis throughout the year. The income from short term investments for the year was €7k (2016/17: €14k).

**Other Income**

This income is generally raised from fixed price ticket entry for events. The receipts in the 2017/18 year were from the Strangford Sportive cycle challenge.

**Where the money came from**



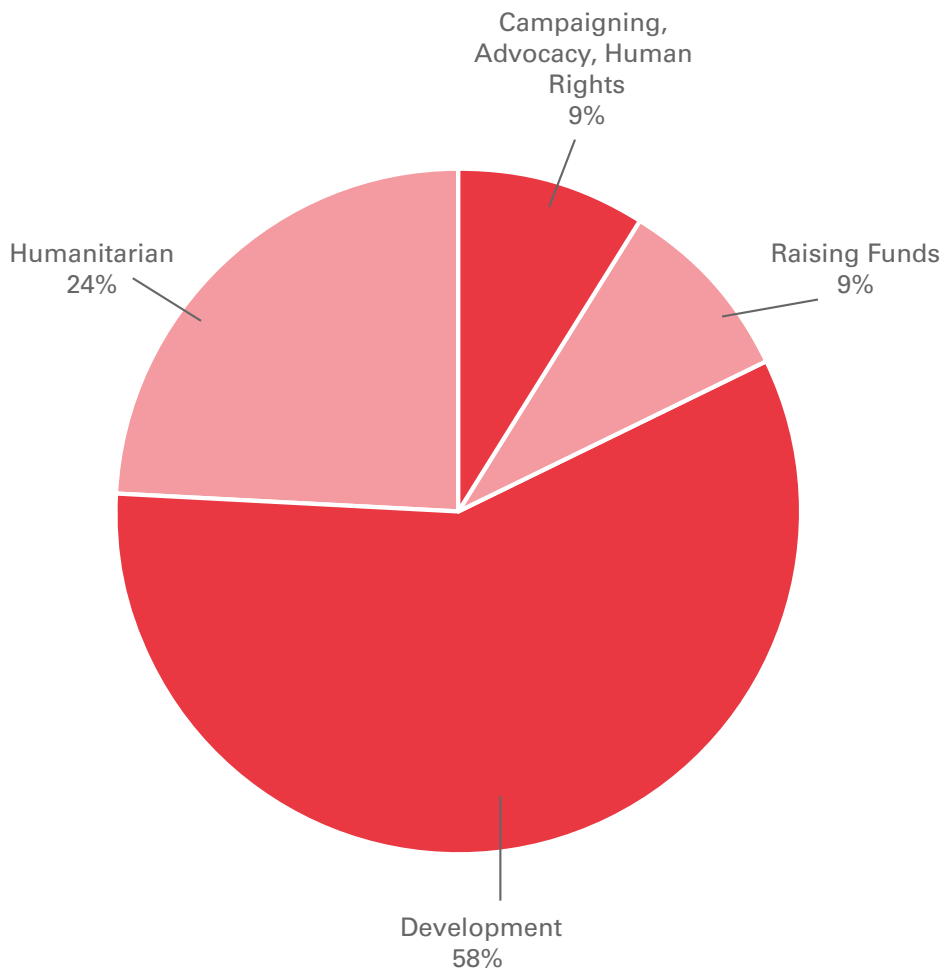
## Expenditure

We spent a total of €8,914k during the year.

€8,099k (91%) was spent between our charitable activities as follows: Development €5,168k (58%); Humanitarian €2,162k (24%) and Campaigning, Advocacy and Education €769k (9%). We invested €815k (9%) in raising funds. For every €1 we spent on fundraising this year we raised €4.92 (2016/2017: €5.26) voluntary income to further our work.

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

## How we spent the money





## Reserves

The total reserves of €7,591k at 31 March 2018 fall into two categories:

### Restricted Funds

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

At 31 March 2018, we held €6,167k (2016/2017: €4,462k) in restricted funds, mainly relating to government funding which is scheduled to be spent on planned activities before the end of December 2018, 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 2018 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 as reserves.

At 31 March 2018, the unrestricted reserves were €1,424k (2016/2017: €889k) an increase of €535k which has the impact of: increasing the operational reserve to €573k (Unrestricted spend of €1,987k/52 weeks \* 15 weeks); having a fixed asset reserve of €9k; and holding €871k over to fund Christian Aid Ireland's direct overseas programme next year. An exercise will be performed in the earlier part of the 2018/19 financial year to distribute year-end unrestricted funds in line with our specific programme objectives to reduce the level of unrestricted fund held. Unrestricted funds movements and balances as at 31 March 2018 are detailed in Note 16 of the Financial Statements.

## Corporate Objective 7: Good Governance

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

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

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

There were no political contributions in the year ended 31 March 2018, and as a result no disclosures are required under the Electoral Act, 1997. As required under the Regulation of Lobbying Act 2015, Christian Aid Ireland now records all lobbying activity and communications with Designated Public Officials (DPOs). We have made all returns and submissions required by the Act.



Moira Presbyterian Church enjoys a Big Brekkie organised by Anna Hughes and her team to raise funds for Christian Aid Week 2017.



## Looking to the future

2017/18 was the second year of our current programme strategy and the first year of our new phase of funding from Irish Aid (2017 -2021).

Christian Aid Ireland's programme strategy 2016 to 2021 sets out our objectives around five key areas, which we will continue to build upon in 2018/19. We have also developed a set of annual performance targets that will help us identify what is working well, and where we need to put increased efforts going forward.

### **Corporate Objective 1 - Participation, Accountable Governance and Human**

**Rights:** Our work in 2018/19 will seek to increase accountability of governance systems at all levels within our focus countries and will challenge unjust power dynamics, so that marginalised people, especially women and girls, can demand and access justice, resources and essential services.

This work will involve helping communities to protect and claim their rights to land and support them to better engage with local and national government, political processes and state systems to protect their human rights.

In Sierra Leone, for example, we will continue to support communities engaging with multi-national agri-businesses and the state, in the face of large-scale land acquisition for palm oil production. We will do this by strengthening their voice as they advocate for fair compensation when they lose access to the land they have been relying on for a livelihood, and for existing laws that are in place to protect communities' right to land to be applied by the state

**Corporate Objective 2 - From Violence to Peace:** More countries today experience violence than at any time in the last 30 years. This trend is set to continue with estimates that by 2030 more than half of the world's poor will be living in countries affected by high levels of violence. Reaching people living through conflict and violence is in our roots and continues to form an important focus of our work.

Many of the contexts where Christian Aid Ireland works have long-term, protracted conflicts, either characterised by high levels of direct or latent violence (e.g. Central America, Colombia, Democratic Republic of Congo, South Sudan or Israel and the Occupied Palestinian Territory) or are dealing with the legacy of violence (e.g. Angola, Zimbabwe, Burundi and Sierra Leone).

Through our work with local partners, we are laying the foundations for transformation of violence to peace that will take a generation or more to achieve in most countries. In Colombia, for example, we will continue to support human rights defenders who are engaging in the implementation of the Peace Agreement, to ensure that the voices of women, indigenous communities, and direct victims of the violence during the civil war are respected and their needs met through the transition from violence to peace.

As the global lead for Christian Aid in this area, Christian Aid Ireland has been instrumental in driving programme delivery for peace building across the organisation and we are strengthening our programmatic practice in this area. A key area of focus in 2018 will be to enhance our programmes so that they are better able to analyse and respond to the specific conflict within the geographical areas they operate, and on programme learning.

New tools, resources and training on conflict analysis and conflict sensitivity will help us to implement this in our overseas programmes and in our humanitarian division. We will also publish policy papers that reflect our learning on local peace building in South Sudan, on national peace building in Colombia, on tackling gender-based violence, and on the new UN lead agenda of sustaining peace and the integration of Sustainable Development Goal 16: to promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective accountable and inclusive institutions at all levels.

Currently, Christian Aid works in 18 countries on tackling violence and peace building, including 11 programmes supported by Irish Aid. Outside of the Irish Aid programme,

Christian Aid Ireland is managing 10 projects through an internal Christian Aid peace building Investment Fund. This strategic fund is to further develop our organisational expertise on peace building work. In addition, Christian Aid is working under the UK led Global Challenges Research Fund with SOAS in London for a £7.5 million grant for a four-year research project in Afghanistan, Myanmar, and Colombia on the research question: How do war economies transform into peace economies?

**Corporate Objective 3 - Humanitarian Response:** In 2018/19 Christian Aid Ireland will continue to work with its trusted network of local partners and as part of the wider Christian Aid family to respond to emergencies as and when they occur. We will have a particular focus on protracted and forgotten emergencies, providing lifesaving assistance, restoring livelihoods and protecting the dignity of the most vulnerable.

In the Democratic Republic of Congo, for example, we are continuing to provide support to families who have had to leave their homes because of violence from paramilitary activities, which remain active many years after the large-scale violence of the late 1990s. A particular focus of that work continues to be providing psychological, legal and livelihood support to people who have been affected by gender-based violence and have thus been stigmatised in their communities.

In our Humanitarian Response programme, Christian Aid Ireland has carried out research on how we can best implement programmes in a way that is sensitive to conflict and in building resilience in violence-affected contexts in Burundi, Democratic Republic of Congo, Myanmar, and South Sudan with Queens University Belfast as the academic partner. During 2018/19, our partners will be mentored to incorporate these findings into their work with communities on a practical level.

**Corporate Objective 4 - Women's Empowerment and Gender Equality:** Women are disproportionately affected by poverty. When women are poor, their rights are not protected. Gender discrimination, coupled with a higher burden of responsibilities in the home, means women have fewer resources to cope and that they are unable to participate in community decision making.

In Angola, we are working closely with the national council of churches to promote the election of women as leaders within the local churches. In 2018 partners will be working to increase the opportunities for women to engage in influencing church and community affairs through representation and participation in decision-making.

Christian Aid Ireland's work in 2018/19 will continue to challenge patriarchal power relations so that everyone, especially women and girls, can claim their civil, political, social, economic and cultural rights, while reducing threats of violence or intimidation against women.

**Corporate Objective 5 - Taking an active Lead in the Global Movement for Social Justice:** Christian Aid Ireland will continue to inspire and mobilise support and action in Ireland for a just and sustainable world over the next year.

*Policy and Advocacy:* The High Level Political Forum (HLPF) on the Sustainable Development Goals (SDGs) to be held in New York in September 2019, will be an opportunity to focus public attention on the SDGs, and in particular Irish progress towards achieving the goals.

In September 2019 in New York, the next Financing for Development Forum (FFDF) will take place, where progress towards the Addis Ababa Agenda for Action agreed in 2015 will be discussed. Progress on the full range of issues covered by the FFD forum is essential if the means of implementing the SDGs is to be found.

In Ireland, a General Election is likely to happen within the next year. While support for Overseas Development Aid and Irish Aid remains strong among the public, it will be important for Christian Aid and civil society to continue to work with all elected representatives to ensure there is as broad a cadre of support for aid as possible.

This will be particularly important as the Irish Aid programme becomes better resourced and expands over the coming years. European elections in 2019 also provide



an opportunity for Christian Aid to introduce development issues and challenges into election debates and discussion. Christian Aid Ireland's increasing importance to the Christian Aid family as an entry point to European policy makers is also likely to grow in the coming years.

The two Christian Aid Ireland advocacy priorities of climate change and tax justice look likely to remain highly relevant in an Irish context. Irish government policy on both these issues is regularly subject to international criticism. Christian Aid Ireland will continue to offer constructive policy input on both areas.

*Public Engagement:* We will continue to implement our new four-year Public Engagement strategy with a view to deepening our relationships with the Protestant churches across Ireland, offering greater information about the support they are granting to us and forging stronger partnerships with parishes island-wide. Christian Aid Ireland is grateful to have the support of a wonderful network of volunteers and we will seek to broaden this network and to work with them towards raising awareness of global justice issues and fundraising.

Alongside this we will work through our networks to increase our events and public speaking remit to reach wider audiences. We will also continue to enhance our digital communications to deepen engagement among new and existing audiences. Our new website gives us an unprecedented opportunity to share information about our work in a more supporter-focused way and the stories of the people we are reaching, thanks to our tremendous supporters.

In 2018 we will work with our church partners to develop and implement a robust church relationship strategy to guide our work with churches over the next four years. We will also build strategic alliances with new 'momentum' churches. We are planning to hold three supporter events across Ireland and will carry out an exposure visit to Burundi for committed key volunteers and church representatives to support them to raise awareness of our work within their networks.

Across our digital platforms we will continue to raise awareness of and advocate on social justice issues. A core focus will be to continue to develop our new website to ensure that it is functioning effectively. We will continue to introduce new innovations to bring the latest developments about our work to our core audiences and are increasing our video production and promotion to showcase our work in a visual and compelling way. We will engage with media partners and have a number of media initiatives in progress to highlight our work and the impact of overseas aid. Thematically, we will focus our communications on people caught in violence or conflict-affected societies, those forced from home by war, gender-based violence and tax justice.

*Global Partnership:* The CEO of Christian Aid Ireland is part of a global Transition Team within Christian Aid that is working towards introducing a new Global Partnership model across Christian Aid's organisations. This model aims to strengthen our global identity and collaboration across the Christian Aid family and share expertise. For example, Christian Aid Ireland leads on the area of From Violence to Peace within the Global Partnership, providing expertise and enabling sharing and learning, and making the most of the skills, experience and knowledge of our staff, volunteers and partners.

**Corporate Objective 6 – Financial Resilience:** We recognise that external factors and new legislation relating to the use and retention of data under the EU General Data Protection Regulation will have an impact on future fundraising. However, we will be investing in the first year of implementing our new fundraising strategy for growth in key areas such as individual giving and legacies, major gifts and committed giving, to diversify our sources of funding. To achieve this we will be investing in a new post of individual giving manager and a supporting administrative post early in the 2018/19 year. We will continue to benefit from synergy with the Christian Aid UK office and further develop our ability to successfully achieve EU funding in the light of Brexit.

We will be opening a new shop in Cullybackey, Co Antrim to raise funds, following the success of our existing, volunteer-run shop in Garvagh. We will also be participating in an organisational review of Christian Aid Week and how the income and response for this key moment can be strengthened into the future.

We continue to receive the generous and committed support of members of the Protestant Churches across Ireland, clergy, congregations and the public. We look forward in 2018/19 to continuing to work towards growing our income at Christmas and during Christian Aid Week to reach even more people in need and to building our supporter base.

We will regularly monitor and report to FAC and Board our financial position and our progress in line with targets set in the annual budget and we take any corrective action where necessary.

**Corporate Objective 7 – Good Governance:** We will continue to have systems and processes in place to ensure we achieve our objectives with integrity and that we are governed in an effective, efficient, accountable, open and transparent manner. The 2018/19 year will see the recruitment of the new Chair of Christian Aid Ireland and we will explore the benefits of having a role of Patron or President of Christian Aid Ireland. We will follow up on any actions arising out of the CRA Report of the Consultative Panel on the Governance of Charitable Organisations. We will continue to monitor areas such as Safeguarding and Data Protection and update our policies in this respect.



Avelina Nangulande (28) from the '16 June' community in Angola with her youngest daughter Dominga Juliana Cassinda (2). 16 June is a community of former street children supported by Christian Aid Ireland with Irish Aid. Local organisation, Omunga, lobbied to secure homes, services and identity papers for people like Avelina and her children. Photo: Eugenie Galbas/ Christian Aid.



## Principal risks and uncertainties

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

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

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

The Internal audit function provides advice and guidance on the management of risk relating to the design, implementation and operation of systems of internal control. The FAC ensures that the executive leadership team has an effective risk management process in place and reviews the risk register to ensure they are satisfied that all corporate risks are included. It also monitors the progress on the management of corporate risks and provides regular updates to the Board.

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

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

## Financial Stability

### *Risks*

The principal financial risks relate to the economic environment and the impact on income; changes in donor expectations and our ability to respond, the diversification of funding both in donor base and between restricted and unrestricted funding in our fundraising strategy; treasury management; budgeting and cost control.

As with all organisations, we have been affected by the downturn in the economies across the globe.

The fundraising environment remains very challenging with a combination of increased competition for public funds, globally competitive calls for funding and pressure on Government finances. Failure to maintain a diversified income base means there is a risk of becoming over-reliant on one institutional funder. Changes in the economy at home and perceptions of wealth of middle income countries can distort people's view of the reality for many people living in those countries and can impact their propensity to give.

### *Mitigating actions*

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

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

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

We perform advocacy work on protecting the international budget including exploring lost income from tax schemes.

We will continue to build on our good relationships with institutional and business donors and harness the commitment of our supporters and stakeholders to ending poverty.

## **Governance/Compliance:**

### *Risk*

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

Christian Aid Ireland receives a significant amount of funding from institutional donors and sponsoring churches. The management of institutional donors' requirements are complex and prescriptive in nature. Compliance with laws and regulations are challenging particularly in- country regulation and the restriction on civil society space in the countries in which we operate. Data protection regulations are evolving and new regulations in relation to GDPR will come into force in May 2018.

### *Mitigating Actions*

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

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

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

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

We have data protection policies in place which are being updated to reflect any new changes brought about by GDPR requirements. We are working closely with the UK Data Protection Manager who has relevant Data Protection and Sector knowledge to ensure GDPR requirements are implemented including appropriate engagement with the Christian Aid Ireland Board.



Our Internal Audit function provided by the UK office under a memorandum of understanding audits country programmes based on risk assessments and provides reports to FAC. We have a range of anti-fraud and corruption policies in place (Anti-Diversion and abuse of funds, Whistleblowing, Anti-Bribery, Anti-Money Laundering and Safeguarding of Children and Vulnerable beneficiaries and Misuse of Funds). We also benefit from the services of a dedicated Anti-Diversion and Corruption Manager. In addition, all staff must complete mandatory Code of Conduct training.

## Reputational risk

### *Risk*

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

In 2018, serious safeguarding issues were brought to attention in the international development sector. Christian Aid takes safeguarding incredibly seriously and we recognise our duty to protect and safeguard vulnerable communities. We believe that any abuse of power, including sexual violence or harassment, is totally unacceptable. As a sector, we need to be willing to recognise that this is an issue that affects us all.

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

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

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

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

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

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

### *Mitigating Actions*

We mitigate against this risk by being open and transparent in the way we operate and through our membership of organisations such as Dóchas, which help to inspire renewed public confidence in the sector.

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

We also have systems in place to measure the impact of our programmes and these continue to be developed in line with best practice.

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

We undertake an annual churches' consultation to ensure a strong strategic partnership with our sponsoring Churches.

## **Environmental/External**

### *Risk*

The principle environmental and external risks relate to the impact of Brexit and our vulnerability to changes in the political, social and economic risks of the countries in which we operate could hamper our ability to operate effectively and safely.

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

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

Christian Aid Ireland's overseas programme operates in difficult contexts with oppressive power dynamics and fragile security situations which could hamper our ability to operate safely.

### *Mitigating Actions*

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

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

Monitoring and evaluation is carried out by our programme teams and we perform enhanced due diligence for high risk countries. Core Humanitarian Standard (CHS)



accredited feedback is incorporated into all our programmes. Specific context related risks for operational countries are considered through the annual programme review. We have adaptive programming ensuring flexibility to allow the way we achieve our objectives to change as required.

We have a security policy for all travelling staff and security is a key part of all major programme decisions. We adjust security assessments in response to major changes in political and security environment. We organise security training through Eurocheck.

## **Operational risks**

### *Risk*

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

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

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

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

### *Mitigating Actions*

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

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

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

Christian Aid Ireland staff travelling to countries understand their personal responsibility for security and adhere to our corporate policies and procedures. All country programmes have up to date security policies providing briefings to visitors and adjust security assessments as appropriate, in response to major changes in the political and security environment.

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

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

## IT and cybersecurity

### *Risk*

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

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

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

### *Mitigating Actions*

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

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

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

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

## Grant Making

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

- Christian Aid Ireland defines the specific programme objectives, the outcomes it wants to achieve and the area of impact it wants to have. This is narrowed down to the desired countries of implementation.
- A draft budget allocation is communicated to the applicable Christian Aid country teams in advance of the application process.
- The country teams are then invited to apply for grant funding by submitting a proposal, detailing the partners, project and team costs.
- All proposals are reviewed and assessed based on the quality of information submitted within the parameters of the draft budget. Other factors considered are historical performance; team capacity and expertise; any country specific contextual issues and donor requirements.

For grants paid out on Church & Denominational income, as well as emergency appeals, grants are allocated to programmes that are in line with the relevant emergency appeal and Christian Aid Irelands' programme strategy objectives. Proposals are submitted as required by the donors.

### **Volunteers and staff**

Christian Aid Ireland is hugely grateful for the work carried out by its committed staff and volunteers. Achievements during the year were due to the hard work and dedication of all these people. We are particularly grateful to our 12 office volunteers who give their time each week to support the administrative work in Belfast and Dublin.

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

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

Christian Aid Ireland employed 34 people (headcount) during the year 2017/18.

### **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.

### **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 in the foreseeable future.

### **Post balance sheet events**

There have no significant events which have taken place since the year-end that would result in the adjustment of the financial statements or inclusion of a note therein.

### **Auditors**

The auditor, Crowe Horwath Bastow Charleton, has indicated its willingness to continue in office, and a resolution that the firm be reappointed will be proposed at the Annual General Meeting.

### **Lobbying and Political Donations**

There were no political contributions in 2017/18 and as a result there are no disclosures required under the Electoral Act 1997. As required under the Regulation of Lobbying Act 2015, Christian Aid Ireland now records all lobbying activity and communications with Designated Public Officials (DPOs). It has made the returns and submissions required by the Act.

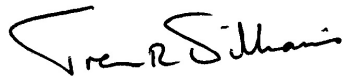


## Statement of Directors' Responsibilities

The Directors are 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:



Rt Revd Trevor Williams



Dr E Carol Ackah



Children from '16th June', a community of former street children and their families in Lobito, Angola, play football. Christian Aid Ireland's partner, Omunga, with support from Irish Aid, has campaigned for the local government to build homes and provide vital services. The community was named after the Day of the African Child, which takes place on June 16th.

## Accountants' report to Christian Aid Ireland on the unaudited combined financial information of Christian Aid Ireland.

In accordance with our letter of engagement we have compiled the combined financial information of Christian Aid Ireland, a company incorporated in Northern Ireland, and Christian Aid Ireland, a company incorporated in the Republic of Ireland, which comprise the Combined Statement of Financial Activities, the Combined Balance Sheet, the Combined Cash Flow Statement and the related notes 1 to 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 2018 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 Place

Dublin 2

Date: 26 June 2018

## Combined statement of financial activities €

(Incorporating the Income and Expenditure Account)

For the year ended 31 March 2018

Please note that combined accounts are prepared in both Sterling and Euro. The Euro figures are presented on pages 65 - 85, and the sterling figures are presented on pages 86 - 101.

	Notes	2018 Unrestricted Funds	2018 Restricted Funds	2018 Total Funds	2017 Total Funds
		€'000	€'000	€'000	€'000
<b>Income and endowments from:</b>					
Donations and legacies					
- Donations	4	2,297	1,466	3,763	3,755
- Legacies		203	-	203	231
Institutional Grants	5	10	7,167	7,177	5,525
<b>Charitable Activities:</b>					
Other Trading Activities		25	-	25	28
Investments		7	-	7	14
Other		9	-	9	19
<b>TOTAL</b>		<b>2,551</b>	<b>8,633</b>	<b>11,184</b>	<b>9,572</b>
<b>Expenditure on:</b>					
Raising Funds	6	815	-	815	768
Charitable Activities:	6				
- Development		401	4,767	5,168	6,257
- Humanitarian		2	2,160	2,162	1,365
- Campaign, Adcocacy and Education		769	-	769	723
<b>TOTAL</b>		<b>(1,987)</b>	<b>(6,927)</b>	<b>(8,914)</b>	<b>(9,113)</b>
<b>Net income/expenditure</b>		<b>564</b>	<b>1,706</b>	<b>2,270</b>	<b>459</b>
Other gains/losses		(29)	(1)	(30)	114
<b>Net movement in funds</b>		<b>535</b>	<b>1,705</b>	<b>2,240</b>	<b>573</b>
<b>Reconciliation of funds:</b>					
Funds brought forward		889	4,462	5,351	4,778
		1,424	6,167	7,591	5,351

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 2018

	Notes	31 March 2018	31 March 2017
		€'000	€'000
<b>Fixed Assets</b>			
Tangible Fixed Assets	12	9	14
<b>Current Assets</b>			
- Debtors	13	5,217	3,243
- Investments	11	1,100	1,330
- Cash at bank and in hand	11	3,239	2,284
<b>Total current assets</b>		<b>9,556</b>	<b>6,857</b>
<b>Liabilities</b>			
Creditors falling due within one year	14	(1,974)	(1,520)
Net current assets		7,582	5,337
<b>Total net assets</b>		<b>7,591</b>	<b>5,351</b>
<b>The funds of the charity:</b>			
Restricted income funds	15	6,167	4,462
Unrestricted funds	16	1,424	889
<b>Total charity funds</b>		<b>7,591</b>	<b>5,351</b>

The financial statements were approved by the Board of Directors on 26th June 2018 and signed on its behalf by:



Rt Revd Trevor Williams



Dr E Carol Ackah

## Statement of cash flows €

For the year ended 31 March 2018

	Notes	31 March 2018	31 March 2017
		€'000	€'000
Cash flows from operating activities	11	748	(281)
<b>Net cash provided by (used in) operating activities</b>		<b>748</b>	<b>(281)</b>
<b>Cash flows from investing activities</b>			
Dividends, interest and rents from investments		7	14
Proceeds from sale of asset		-	5
Net cash provided by investing activities		7	19
<b>Change in cash and cash equivalents in the reporting period</b>		<b>755</b>	<b>(262)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>3,614</b>	<b>3,762</b>
Change in cash and cash equivalents due to exchange rate movements		(30)	114
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>11</b>	<b>4,339</b>	<b>3,614</b>

## Notes to the financial statements €

For the year ended 31 March 2018

### 1. General Information

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

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

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

Christian Aid Ireland is part of the wider Christian Aid family and is a related party of Christian Aid (a company registered in the UK). Christian Aid Ireland shares the International Department of Christian Aid and receives some services, including Human Resources, Information Technology and Supporter Relations support. Christian Aid Ireland is a public benefit entity as defined by FRS 102.

### 2. Statement of Compliance

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

### 3. Accounting Policies

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

#### *Basis of preparation: Combined Financial Statements*

The combined financial statements are an aggregation of the financial information shown in the audited financial statements of the related companies of Christian Aid Ireland companies in both Northern Ireland and the Republic of Ireland prepared for the year ended 31 March 2018. Related company transactions and balances between the above-named entities have been eliminated in the preparation of these combined financial statements.

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

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

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

#### *Going concern*

The Directors have reviewed CAI's financial position and consequently believe there are sufficient resources to manage any operational or financial risks. The Board therefore considers there is a reasonable expectation that CAI has adequate resources to continue in operational existence of the foreseeable future 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.



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

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

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

#### *Cost allocation*

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

#### *Carrying Value of Debtors*

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

### *Income*

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

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

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

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

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

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

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

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

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

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

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

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

### *Fund accounting*

The charity maintains three types of funds as follows:

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

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

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

### **Expenditure**

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

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

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

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

### *Pension costs*

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

### *Operating Leases*

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

### *Taxation*

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

### *Foreign currencies*

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

### *Tangible fixed assets and depreciation*

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

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

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

Leasehold improvements	5 years
Vehicles	5 years

### *Cash and cash equivalents*

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

### *Financial instruments*

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

### *Debtors*

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

### *Creditors*

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

### *Employee Benefits accrual*

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



## 4. Donations

	Unrestricted 31/03/18	Restricted 31/03/18	Total 31/03/18	Total 31/03/17
	€'000	€'000	€'000	€'000
<b>Annual Appeals:</b>				
Christian Aid Week	742	-	742	769
Regular Gifts	456	-	456	478
Church Partnerships	158	-	158	135
General Donations	941	579	1,520	1,587
Denominational Appeals	-	430	430	492
<b>Humanitarian Appeals:</b>				
Iraq Crisis Appeal	-	-	-	3
Ebola Crisis West Africa	-	-	-	-
Syria Crisis Appeal	-	7	7	22
Philippines Typhoon Appeal	-	-	-	-
Nepal Earthquake Appeal	-	-	-	17
Refugee Crisis Appeal	-	4	4	21
South Sudan Crisis Appeal	-	15	15	44
Ethiopia Food Crisis Appeal	-	-	-	9
Hurricane Matthew Appeal	-	2	2	103
East Africa Crisis Appeal	-	336	336	75
Sierra Leone Mudslides	-	16	16	-
South Asia Floods	-	40	40	-
Rohingya Crisis	-	37	37	-
<b>Total Donations</b>	<b>2,297</b>	<b>1,466</b>	<b>3,763</b>	<b>3,755</b>

Total donations of €3,763k (2016/2017: €3,755k) include €282k of tax recovered through tax efficient giving/gift aid (2016/2017: €250k).

## 5. Institutional Grants

	Unrestricted 31/03/18	Restricted 31/03/18	Total 31/03/18	Total 31/03/17
	€'000	€'000	€'000	€'000
Government Grants – Irish Aid	-	6,805	6,805	5,429
EuropeAid	-	232	232	-
Other institutions	10	130	140	96
<b>Total Institutional Grants</b>	<b>10</b>	<b>7,167</b>	<b>7,177</b>	<b>5,525</b>

## 6. Total Expenditure

	Grants to partner org	Staff costs	Other direct costs	Allocation of support costs	2018 Total	2017 Total
	€'000	€'000	€'000	€'000	€'000	€'000
<b>Raising Funds</b>	-	562	193	60	<b>815</b>	768
<b>Charitable Activities</b>						
Development	3,535	1,292	328	13	<b>5,168</b>	6,257
Humanitarian	2,113	-	49	-	<b>2,162</b>	1,365
Campaigning, Advocacy and Education	-	537	178	54	<b>769</b>	723
<b>Total Charitable Activities</b>	<b>5,648</b>	<b>1,829</b>	<b>555</b>	<b>67</b>	<b>8,099</b>	<b>8,345</b>
<b>Total Resources Expended</b>	<b>5,648</b>	<b>2,391</b>	<b>555</b>	<b>127</b>	<b>8,914</b>	<b>9,113</b>

## Total charitable activities expenditure analysed by region:

	31/03/18	31/03/17
	€'000	€'000
Africa	3,279	4,161
Latin America and the Caribbean	1,451	1,738
Asia and the Middle East	1,569	2,402
Ireland and the UK	1,800	44
<b>Total grants to partner organisations</b>	<b>8,099</b>	<b>8,345</b>

## Grant expenditure analysed by region:

	31/03/18	31/03/17
	€'000	€'000
Africa	2,850	3,089
Latin America and the Caribbean	1,277	1,290
Asia and the Middle East	1,410	1,783
Ireland and the UK	111	33
<b>Total grants to partner organisations</b>	<b>5,648</b>	<b>6,195</b>

All grants are to organisations not individuals. The full list of grants of €5,648k to organisations are available on our website at the following link: <https://www.christianaid.ie/resources/about-us/combined-grants-march-2018>

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

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

**Allocation of support costs:**

	<b>Basis of Allocation</b>	<b>31/03/18</b>	<b>31/03/17</b>
		<b>€'000</b>	<b>€'000</b>
Human resources	Headcount	37	65
Information resources	Headcount	86	69
Supporter Relations	Headcount	4	6
		<b>127</b>	<b>140</b>

Prior year's figures have been reclassified to correctly reflect the 2016/17 split across all 3 areas where support costs are incurred.

Governance Costs amounting to **€54k** incurred in the year to 31 March 2018 have been re-allocated across other categories of expenditure as required under Charities SORP FRS102.

	<b>31/03/18</b>	<b>31/03/17</b>
	<b>€'000</b>	<b>€'000</b>
Board expenses	5	6
Professional Costs	25	24
Governance staff costs	24	29
	<b>54</b>	<b>59</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.

<b>Staff Costs and Employee Benefits</b>	<b>31/03/18</b>	<b>31/03/18</b>	<b>31/03/18</b>	<b>31/03/17</b>
	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>
	<b>International</b>	<b>Ireland</b>	<b>Total</b>	<b>Total</b>
Salaries	622	1,433	2,055	1,759
Employers NIC/PRSI	43	145	188	163
Pension contributions	47	101	148	140
Termination payments	-	-	-	117
	<b>712</b>	<b>1,679</b>	<b>2,391</b>	<b>2,179</b>



<b>Staff Numbers</b>	<b>31/03/18</b>	<b>31/03/17</b>
	Number	Number
<b>Average staff numbers:</b>		
Headcount (Ireland and UK)	35	34
Headcount (HPP & Country Programmes*)	90	92
	<b>125</b>	<b>126</b>
FTE (FullTime Equivalent) (Ireland and UK)	34	30
FTE (FullTime Equivalent) (HPP & Country Programmes*)	20	20
	<b>54</b>	<b>50</b>

\*Prior year figures have been restated to include HPP staff who were incorrectly excluded.

<b>Staff by Activity</b>	<b>31/03/18</b>	<b>31/03/17</b>
	Number	Number
Generating Funds	11	12
Charitable Activities*	43	38
Total staff FTE	54	50

\*Prior year figures have been restated to include HPP staff who were incorrectly excluded.

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

<b>Bands</b>	<b>31/03/18</b>	<b>31/03/17</b>
	Number	Number
€0k - €60k*	49	45
€60k - €70k	5	5

\*Prior year figures have been restated to include HPP staff who were incorrectly excluded

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 paid by the Northern Ireland entity in sterling and is £59,929 per annum. The Chief Executive also receives a 9% contribution to a defined contribution pension scheme, and the use of a car for Christian Aid Ireland business. Therefore, the CEO salary has been included in the €60k-€70k banding noted above.

## Key management personnel

Key management personnel include senior management and received remuneration of €511k (2016/2017: €460k) in the year. The 2017/18 financial year included a full year salary for two senior posts which were only recruited part way through the 2016/17 financial year and a new post which was set up in 2017/18 financial year, which gives rise to the increase year on year.

## 8. Directors' expenses

	No of Directors 31/03/18	Total €'000 31/03/18	No of Directors 31/03/17	Total €'000 31/03/17
Reimbursed to Directors	7	3	17	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 €148k (2016/2017: €140k). There was €10k outstanding contributions at the balance sheet date (2016/17: Nil).

## 10. Net Income/(Expenditure)

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

	31/03/18 €'000	31/03/17 €'000
<b>Auditors' remuneration</b>		
Audit fee	20	20
<b>Operating lease rentals</b>		
Buildings	104	79
Equipment	11	3
Car	4	2
Depreciation	5	9

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

Reconciliation of net income to net cash flow from operating activities	31/03/18	31/03/17
	€'000	€'000
Net income for the period (as per Statement of Financial Activities)	2,270	459
<b>Adjustments for:</b>		
Depreciation charges	5	9
Dividends, interest and rents from investments	(7)	(14)
Profit on sale of fixed asset	-	1
Increase in debtors	(1,974)	(57)
Increase/(decrease) in creditors	454	(677)
<b>Net cash provided by/ (used in) operating activities</b>	<b>748</b>	<b>(279)</b>
Unrealised Gains/ (Losses) on currency revaluation	-	(2)
<b>Net cash provided by/ (used in) operating activities</b>	<b>748</b>	<b>(281)</b>

Analysis of cash and cash equivalents	01/04/17	Change in Year	31/03/18
	€'000	€'000	€'000
Cash in bank and in hand	2,284	955	3,239
Investments	1,330	(230)	1,100
<b>Net Funds</b>	<b>3,614</b>	<b>725</b>	<b>4,339</b>



**12. Fixed Assets**

<b>Current Year Fixed Assets</b>	<b>Car</b>	<b>Leaseholds Improvements</b>	<b>Total 31/03/18</b>
	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>
<b>Cost:</b>			
Opening balance at 1st April 2017	(2)	62	<b>60</b>
Additions	-	-	-
Disposals	-	-	-
Revaluation (currency translation)	2	(4)	<b>(2)</b>
<b>Closing balance at 31st March 2018</b>	<b>-</b>	<b>58</b>	<b>58</b>
<b>Depreciation:</b>			
Opening balance at 1st April 2017	2	(48)	<b>(46)</b>
Depreciation in year	-	(5)	<b>(5)</b>
Revaluation (currency translation)	(2)	4	<b>2</b>
Disposals	-	-	-
<b>Closing balance at 31st March 2018</b>	<b>-</b>	<b>(49)</b>	<b>(49)</b>
Net Book Value at 31st March 2018	-	9	<b>9</b>
Net Book Value at 31st March 2017	-	14	<b>14</b>

**13. Debtors**

<b>Amounts falling due within one year</b>	<b>31/03/18</b>	<b>31/03/17</b>
	<b>€'000</b>	<b>€'000</b>
Accrued income	<b>5,004</b>	<b>3,124</b>
Other debtors and prepayments	<b>207</b>	<b>116</b>
Related company – Christian Aid Trading (Note 21)	<b>6</b>	<b>3</b>
	<b>5,217</b>	<b>3,243</b>

**14. Creditors**

<b>Amounts falling due within one year</b>	<b>31/03/18</b>	<b>31/03/17</b>
	<b>€'000</b>	<b>€'000</b>
Related company – Christian Aid (Note 21)	<b>1,759</b>	<b>1,467</b>
Deferred Income – EuropeAid	<b>92</b>	-
Other creditors	<b>77</b>	<b>50</b>
Payroll taxes	<b>46</b>	<b>3</b>
	<b>1,974</b>	<b>1,520</b>

## 15. Restricted Funds

	Opening balance	Incoming resources	Outgoing expenditure	Exchange Translation	Closing balance
	€'000	€'000	€'000	€'000	€'000
<b>Appeal Funds:</b>					
Syria Crisis	35	7	(24)	-	18
Philippines Typhoon	121	-	(118)	-	3
Nepal Earthquake	228	-	(29)	-	199
Refugee Crisis	-	4	(4)	-	-
South Sudan Crisis	32	15	(35)	-	12
Ethiopia Food Crisis Appeal	-	-	-	-	-
Hurricane Matthew Appeal	55	2	(57)	-	-
East Africa Crisis Appeal	63	336	(170)	-	229
Sierra Leone Mudslides	-	16	(12)	-	4
South Asia Floods	-	40	(33)	-	7
Rohingya Crisis	-	37	(20)	-	17
<b>Total Appeal Funds:</b>	<b>534</b>	<b>457</b>	<b>(502)</b>	<b>-</b>	<b>489</b>
<b>Other Restricted Funds:</b>					
Present Aid	-	61	(61)	-	-
Denominational Appeals	290	430	(420)	(3)	297
Other earmarked income	225	518	(428)	2	317
<b>Total Other Funds:</b>	<b>515</b>	<b>1,009</b>	<b>(909)</b>	<b>(1)</b>	<b>614</b>
Government and other					
Institutional funds	3,413	7,167	(5,516)	-	5,064
<b>Total Restricted Funds</b>	<b>4,462</b>	<b>8,633</b>	<b>(6,927)</b>	<b>(1)</b>	<b>6,167</b>

**16. Unrestricted Funds**

	Opening balance	Incoming resources	Expenditure	Transfers	Other gains/ (loses)	Closing balance
	€'000	€'000	€'000	€'000	€'000	€'000
Operational reserve	524	-	-	49	-	573
Fixed asset reserve	14	-	(5)	-	-	9
Other designated funds	-	-	-	-	-	-
<b>Total designated funds</b>	<b>538</b>	<b>-</b>	<b>(5)</b>	<b>49</b>	<b>-</b>	<b>582</b>
Other unrestricted funds	351	2,551	(1,982)	(49)	-	871
Revaluation on combination	-	-	-	-	(29)	(29)
<b>Total unrestricted funds</b>	<b>889</b>	<b>2,551</b>	<b>(1,987)</b>	<b>-</b>	<b>(29)</b>	<b>1,424</b>

**17. Analysis of Net Assets**

Fund balances as at 31 March 2018 are represented by:	Unrestricted Funds Designated	Unrestricted Funds Other	Restricted Funds	Total
	€'000	€'000	€'000	€'000
Fixed Assets	9	-	-	9
Deposits and cash at bank and in hand	2,127	842	1,370	4,339
Other current assets	196	-	5,021	5,217
Current liabilities	(1,750)	-	(224)	(1,974)
<b>Total net assets</b>	<b>582</b>	<b>842</b>	<b>6,167</b>	<b>7,591</b>

**18. Leasing Commitments**

The company has the following lease commitments:

		31/03/18	31/03/17
		€'000	€'000
Building leases	Within 1 year	78	79
Building leases	2 - 5 years	48	122
Operating leases on equipment	Within 1 year	6	3
Operating leases on equipment	2 - 5 years	3	3
Operating leases on motor vehicles	Within 1 year	6	6
Operating leases on motor vehicles	2 - 5 years	5	9
		<b>146</b>	<b>222</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. There is a final grant payment of €685 to be made to a From Violence to Peace project in Nigeria.

The 2016/17 commitment referred to a final grant payment of €61k to be paid to the HPP 2016/17 South Sudan project.

	31/03/18	31/03/17
	€'000	€'000
Commitments	1	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 2018.

## 21. Related Party Transactions

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

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

The company has the following related party transactions with:

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

	CA UK	CATL
	€'000	€'000
<b>Opening Balance</b>	(1,467)	3
<b>Transactions during the year</b>		
Income	2,306	3
Grants Expenditure	(902)	-
Other Expenditure	(1,696)	-
<b>Closing Balance</b>	(1,759)	6

Grant Income represents transfer of investment fund money for From Violence to Peace.

Other Income represents Deed of gift received from intercompany entity; income from recharges of salaries; transfer of funding to settle intercompany balances, transfer of income received by intercompany entity on behalf of Christian Aid Ireland or reimbursement to Christian Aid Ireland of expenses paid on behalf of another intercompany entity.

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

Other expenditure includes reimbursement of expenses or salaries on behalf of the related company, payment of support costs, payment of deed of gift; transfer of funding to related company on settlement or the transfer of income previously received into the incorrect company, recording cost of key management personnel recharged to CAI-ROI through intercompany.

## 22. Grant Funding

### Irish Aid Programme Funding (PGII)

	31/03/18	31/03/17
	€'000	€'000
<b>Income in Year</b>	<b>3,124</b>	<b>3,124</b>
<b>Expenditure:</b>		
Angola	(423)	(377)
Central America (Guatemala and El Salvador)	(321)	(206)
Colombia	(567)	(455)
Israel and the occupied Palestinian territory	(588)	(578)
Sierra Leone	(388)	(483)
Zimbabwe	(392)	(379)
Development Education	-	(25)
Organisational Development	(19)	(63)
Monitoring and Evaluation	(99)	(86)
Research	(69)	(34)
Management and Administration Costs	(165)	(180)
Public Engagement	(40)	-
<b>Total Expenditure</b>	<b>(3,071)</b>	<b>(2,866)</b>
Net Income/(expenditure)	53	258
Restricted Funds at 1 April	2,942	2,684
<b>Restricted PGII Funds at 31 March</b>	<b>2,995</b>	<b>2,942</b>

## Irish Aid Humanitarian Programme Plan (HPP)

	31/03/18	31/03/17
	€'000	€'000
<b>Income in year</b>	3,306	1,589
<b>Expenditure</b>		
Emergency grant – Burundi	(363)	(306)
Emergency grant – Democratic Republic of Congo	(437)	(499)
Emergency grant – Syria refugees in Lebanon	(165)	(167)
Emergency grant – Myanmar	(218)	-
Emergency grant – South Sudan	(417)	(389)
Emergency grant – Mali	-	(94)
Emergency grant – Iraq	-	(6)
Organisational Development	(3)	-
Monitoring and Evaluation	(22)	-
Research	(28)	-
Management and Administration Costs	(144)	(80)
<b>Total Expenditure</b>	<b>(1,797)</b>	<b>(1,541)</b>
Net income/(expenditure)	<b>1,509</b>	<b>48</b>
Restricted HPP funds at 1 April	170	122
<b>Restricted HPP Funds at 31 March</b>	<b>1,679</b>	<b>170</b>



## Irish Aid Emergency Response Funds Scheme (ERFS)

	31/03/18	31/03/17
	€'000	€'000
<b>Income in year</b>	<b>375</b>	<b>715</b>
<b>Expenditure</b>		
Emergency grant – South Sudan	(6)	(171)
Emergency grant – Bangladesh	(93)	(94)
Emergency grant – Democratic Republic of Congo	(83)	-
Emergency grant – Malawi	-	(94)
Emergency grant – India	(85)	(68)
Emergency grant – Haiti (Hurricane Matthew)	-	(320)
Emergency grant – Kenya	(12)	(59)
Management and Administration Costs	(24)	(42)
<b>Total Expenditure</b>	<b>(303)</b>	<b>(848)</b>
Net income/(expenditure)	72	(133)
Restricted ERFS funds at 1 April	245	378
<b>Restricted ERFS Funds at 31 March</b>	<b>317</b>	<b>245</b>

## EuropeAid Violence to Peace

	31/03/18	31/03/17
	€'000	€'000
<b>Funding received</b>	324	-
Income deferred	(92)	-
<b>Income in the year</b>	232	-
Expenditure		
Colombia	(232)	-
Management and Administration Costs	-	-
Total Expenditure	(232)	-
Net income/(expenditure)	-	-
Restricted EU Aid funds at 1 April	-	-
<b>Restricted Europe Aid Funds at 31 March</b>	-	-

As noted in the annual report, the EuropeAid grant has performance conditions attached to it. The income as outlined above has been deferred to creditors (see Note 14).

At the year end, the above and other institutional donor balances of €73k complete the closing balance of Government and Other Institutional Funds of €5,064k (see Note 15).

## Combined statement of financial activities £

For the year ended 31 March 2018

Please note that combined accounts are prepared in both Sterling and Euro. The Euro figures are presented on pages 65 - 85, and the sterling figures are presented on pages 86 - 101

	Notes	2018 Unrestricted Funds	2018 Restricted Funds	2018 Total Funds	2017 Total Funds
		£'000	£'000	£'000	£'000
<b>Income and endowments from:</b>					
Donations and legacies					
- Donations	4	2,010	1,270	3,280	3,028
- Legacies		181	-	181	190
Institutional Grants	5	9	6,328	6,337	4,570
<b>Charitable Activities:</b>					
Other Trading Activities		22	-	22	37
Investments		6	-	6	12
Other		7	-	7	-
<b>TOTAL</b>		<b>2,235</b>	<b>7,598</b>	<b>9,833</b>	<b>7,837</b>
<b>Expenditure on:</b>					
Raising Funds	6	717	-	717	645
Charitable Activities:	6				
- Development		353	4,186	4,539	5,063
- Humanitarian		2	1,910	1,912	1,161
- Campaigning, Advocacy and Education		676	-	676	607
<b>TOTAL</b>		<b>(1,748)</b>	<b>(6,096)</b>	<b>(7,844)</b>	<b>(7,476)</b>
Net income/ expenditure		487	1,502	1,989	361
Other recognised gains/(losses)		79	(18)	61	420
<b>Net movement in funds</b>		<b>566</b>	<b>1,484</b>	<b>2,050</b>	<b>781</b>
<b>Reconciliation of funds:</b>					
Funds brought forward		789	3,847	4,636	3,855
<b>Total funds carried forward</b>		<b>1,355</b>	<b>5,331</b>	<b>6,686</b>	<b>4,636</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.

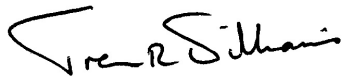


**Balance sheet £**

For the year ended 31 March 2018

	Notes	31 March 2018	31 March 2017
		£'000	£'000
<b>Fixed Assets</b>	<b>12</b>	8	12
<b>Current Assets</b>			
- Debtors	<b>13</b>	4,595	2,791
- Investments	<b>11</b>	968	1,146
Cash at bank and in hand	<b>11</b>	2,853	1,970
<b>Total current assets</b>		<b>8,416</b>	<b>5,907</b>
<b>Liabilities</b>			
Creditors falling due within one year	<b>14</b>	(1,738)	(1,283)
Net current assets		6,678	4,624
<b>Total net assets</b>		<b>6,686</b>	<b>4,636</b>
<b>The funds of the charity:</b>			
Restricted income funds	<b>15</b>	5,331	3,847
Unrestricted funds	<b>16</b>	1,355	789
<b>Total charity funds</b>		<b>6,686</b>	<b>4,636</b>

The financial statements were approved by the Board of Directors on 26th June 2018 and signed on its behalf by:



Rt Revd Trevor Williams



Mrs Carol Ackah

**Statement of cash flows £**

For the year ended 31 March 2018

	Notes	31 March 2018	31 March 2017
		£'000	£'000
Cash flows from operating activities	11	638	(273)
<b>Net cash provided by / (used in) operating activities</b>		<b>638</b>	<b>(273)</b>
Dividends, interest and rents from investments		6	12
Purchase of property, plant and equipment		-	-
Net cash provided by (used in) investing activities		<b>6</b>	<b>12</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>644</b>	<b>(261)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>3,116</b>	<b>2,957</b>
Change in cash and cash equivalents due to exchange rate movements		61	420
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>11</b>	<b>3,821</b>	<b>3,116</b>

## Notes to the financial statements £

For the year ended 31 March 2018

### 1. General Information

Please see note 1 on page 68 for the General Information.

### 2. Accounting Policies

Please see note 3 on page 68 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 31/03/18	Restricted 31/03/18	Total 31/03/18	Total 31/03/17
	£'000	£'000	£'000	£'000
<b>Annual Appeals:</b>				
Christian Aid Week	641	-	641	611
Regular Gifts	400	-	400	399
Church Partnerships	138	-	138	115
General Donations	831	493	1,324	1,262
Denominational Appeals	-	376	376	389
<b>Humanitarian Appeal</b>				
Iraq Crisis	-	-	-	3
Ebola Crisis West Africa	-	-	-	-
Syria Crisis	-	6	6	19
Philippines Typhoon Appeal	-	-	-	-
Nepal Earthquake	-	-	-	14
Refugee Crisis	-	3	3	19
South Sudan Crisis	-	13	13	37
Ethiopia Food Crisis	-	-	-	7
Hurricane Matthew	-	2	2	89
East Africa Crisis Appeal	-	293	293	64
Sierra Leone Mudslides	-	14	14	-
South Asia Floods	-	37	37	-
Rohingya Crisis	-	33	33	-
<b>Total Donations</b>	<b>2,010</b>	<b>1,270</b>	<b>3,280</b>	<b>3,028</b>

Total donations of £3,280k (2016/17: £3,028k) include £250k of tax recovered through gift aid and tax efficient giving (2016/17: £210k).



## 5. Institutional Grants

	Unrestricted 31/03/18	Restricted 31/03/18	Total 31/03/18	Total 31/03/18
	£'000	£'000	£'000	£'000
Government Grants – Irish Aid	-	6,010	6,010	4,491
Europe Aid	-	203	203	-
Other institutions	9	115	124	79
<b>Total Institutional Grants</b>	<b>9</b>	<b>6,328</b>	<b>6,337</b>	<b>4,570</b>

## 6. Total Expenditure

	Grants to partner organisations	Staff costs	Other direct costs	Allocation of support costs	2018 Total	2017 Total
	£'000	£'000	£'000	£'000	£'000	£'000
Raising Funds	-	495	170	52	717	645
<b>Charitable Activities</b>						
- Development	3,101	1,136	291	11	4,539	5,063
- Humanitarian	1,869	-	43	-	1,912	1,161
- Campaigning, Advocacy and Education	-	472	156	48	676	607
<b>Total Charitable Activities</b>	<b>4,970</b>	<b>1,608</b>	<b>490</b>	<b>59</b>	<b>7,127</b>	<b>6,831</b>
<b>Total Resources Expended</b>	<b>4,970</b>	<b>2,103</b>	<b>660</b>	<b>111</b>	<b>7,844</b>	<b>7,476</b>

## Total charitable activities expenditure analysed by region:

	31/03/18	31/03/17
	£'000	£'000
Africa	2,884	3,362
Latin America and the Caribbean	1,274	2,113
Asia and the Middle East	1,384	1,319
Ireland and the UK	1,585	37
<b>Total grants to partner organisations</b>	<b>7,127</b>	<b>6,831</b>

## Grant expenditure analysed by region:

	31/03/18	31/03/17
	£'000	£'000
Africa	2,507	2,458
Latin America and the Caribbean	1,121	1,546
Asia and the Middle East	1,244	965
Ireland and the UK	98	28
<b>Total grants to partner organisations</b>	<b>4,970</b>	<b>4,997</b>

All grants are to organisations not individuals. The full list of grants of £4,970k to organisations are available on our website at the following link: <https://www.christianaid.ie/resources/about-us/combined-grants-march-2018>

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

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

	Basis of Allocation	31/03/18	31/03/17*
		£'000	£'000
Human resources	Headcount	32	55
Information resources	Headcount	76	58
Supporter Relations	Headcount	3	5
		<b>111</b>	<b>118</b>

\*Prior years' figures have been reclassified to correctly reflect the 2016/17 split across all 3 areas where support costs are incurred.

Governance Costs amounting to £49k incurred in the year to 31 March 2018 have been re-allocated across other categories of expenditure as required under Charities SORP FRS102.

Analysed as follows:

	31/03/18	31/03/17
	£'000	£'000
Board expenses	5	4
Professional Costs	23	21
Governance staff costs	21	25
	<b>49</b>	<b>50</b>

## 7. Staff costs and Employee Benefits

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

Staff Costs and Employee Benefits	31/03/18	31/03/18	31/03/18	31/03/17
	£'000	£'000	£'000	£'000
	International	Ireland	Total	Total
Salaries	546	1,261	1,807	1,476
National Insurance Contributions	38	128	166	137
Pension contributions	41	89	130	117
Termination payments	-	-	-	100
	<b>625</b>	<b>1,478</b>	<b>2,103</b>	<b>1,830</b>

Full Time Equivalents	31/03/18	31/03/17
<b>Average staff numbers</b>	<b>Number</b>	<b>Number</b>
Headcount (Ireland & UK)	35	34
Headcount (HPP & Country Programmes*)	90	92
	<b>125</b>	<b>126</b>
FTE (Full Time Equivalent) – (Ireland & UK)	34	30
FTE (Full Time Equivalent) – (HPP & Country Programmes*)	20	20
	<b>54</b>	<b>50</b>

Staff by Activity	31/03/18	31/03/17
	Number	Number
Generating Funds	11	12
Charitable Activities*	43	38
<b>Total staff FTE</b>	<b>54</b>	<b>50</b>

\*Prior year figures have been restated to include HPP staff who were incorrectly excluded.



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

<b>Bands</b>	<b>31/03/18</b>	<b>31/03/17</b>
	<b>Number</b>	<b>Number</b>
£0k - £60k*	<b>53</b>	45
£60k - £70k	<b>1</b>	5

\*Prior year figures have been restated to include HPP staff who were incorrectly excluded

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 £59,929 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 £0k-£60k band above.

### Key management personnel

Key Management personnel include senior management and received remuneration of £389k (2016/17: £383k) in the year. The 2017/18 financial year included a full year salary for two senior posts which were only recruited part way through the 2016/17 financial year and a new post which was set up in 2017/18 financial year, which gives rise to the increase year on year.

### 8. Directors' expenses

	<b>No of Directors 31/03/18</b>	<b>Total £'000 31/03/18</b>	<b>No of Directors 31/03/17</b>	<b>Total £'000 31/03/17</b>
Reimbursed to Directors	7	2	17	4

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 £130k (2016/17: £117k). There were £9k outstanding contributions at the balance sheet date (2016/17: £nil).

## 10. Net Income/Expenditure

Net income/expenditure is stated after the following charges:

	31/03/18	31/03/17
	£'000	£'000
<b>Auditors' remuneration</b>		
Audit fee	18	16
<b>Operating lease rentals</b>		
Buildings	92	68
Equipment	9	3
Car	3	2
Depreciation	4	7

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

Reconciliation of net income to net cash flow from operating activities	31/03/18	31/03/17
	£'000	£'000
Net income for the period (as per Statement of Financial Activities)	1,989	361
Adjustments for:		
Depreciation charges	4	7
Investment income	(6)	(12)
Profit on sale of fixed asset	-	3
(Increase) in debtors	(1,804)	(287)
Increase/(decrease) in creditors	455	(344)
Revaluation of fixed assets	-	(1)
<b>Net cash provided by/ (used in) operating activities</b>	<b>638</b>	<b>(273)</b>

Analysis of cash and cash equivalents	01/04/17	Change in Year	31/03/18
	£'000	£'000	£'000
Cash in bank and in hand	1,970	883	2,853
Investments	1,146	(178)	968
<b>Net Funds</b>	<b>3,116</b>	<b>705</b>	<b>3,821</b>

## 12. Fixed Assets

Current Year Fixed Assets	Leasehold Improvements	31/03/18
	£'000	£'000
<b>Cost:</b>		
Opening balance at 1 April 2017	49	49
Additions	-	-
Disposals	-	-
<b>Closing balance at 31 March 2018</b>	<b>49</b>	<b>49</b>
<b>Depreciation:</b>		
Opening balance at 1 April 2017	(37)	(37)
Depreciation in year	(4)	(4)
Disposals	-	-
<b>Closing balance at 31 March 2018</b>	<b>(41)</b>	<b>(41)</b>
Net Book Value at 31 March 2018	8	8
Net Book Value at 31 March 2017	12	12

## 13. Debtors

Amounts falling due within one year	31/03/18	31/03/17
	£'000	£'000
Accrued income	4,407	2,694
Other debtors	183	95
Related company – Christian Aid Trading Ltd. (Note 21)	5	2
	<b>4,595</b>	<b>2,791</b>

## 14. Creditors

Amounts falling due within one year	31/03/18	31/03/17
	£'000	£'000
Related company – Christian Aid (Note 21)	1,549	1,242
Deferred Income - EuropeAid	81	-
Other creditors	67	41
Payroll Taxes	41	-
	<b>1,738</b>	<b>1,283</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>						
Syria Crisis	30	6	(21)	-	(1)	14
Philippines Typhoon	104	-	(103)	-	-	1
Nepal Earthquake	197	-	(26)	-	-	171
Refugee Crisis	-	3	(3)	-	-	-
South Sudan Crisis	28	13	(31)	-	(1)	9
Ethiopia Food Crisis	-	-	-	-	-	-
Hurricane Matthew Appeal	48	2	(50)	-	-	-
East Africa Crisis Appeal	54	293	(150)	-	-	197
Sierra Leone Mudslides	-	14	(11)	-	-	3
South Asia Floods	-	37	(29)	-	-	8
Rohingya Crisis	-	33	(18)	-	-	15
<b>Total Appeal Funds:</b>	<b>461</b>	<b>401</b>	<b>(442)</b>	<b>-</b>	<b>(2)</b>	<b>418</b>
<b>Other Restricted Funds:</b>						
Present Aid	-	54	(54)	-	-	-
Denominational Appeals	248	376	(367)	-	2	259
Other earmarked income	196	439	(370)	(1)	-	264
<b>Total Other Funds:</b>	<b>444</b>	<b>869</b>	<b>(791)</b>	<b>(1)</b>	<b>2</b>	<b>523</b>
Government and other						
Institutional funds	2,942	6,328	(4,863)	(17)	-	4,390
<b>Total Restricted Funds</b>	<b>3,847</b>	<b>7,598</b>	<b>(6,096)</b>	<b>(18)</b>	<b>-</b>	<b>5,331</b>

## 16. Unrestricted Funds

	Opening Balance	Incoming resources	Outgoing expenditure	Exchange Translation	Transfers	Closing balance
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Operational reserve</b>	<b>494</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>504</b>
Fixed asset reserve	12	-	(4)	-	-	8
Other designated funds	-	-	-	-	-	-
<b>Total designated funds</b>	<b>506</b>	<b>-</b>	<b>(4)</b>	<b>10</b>	<b>-</b>	<b>512</b>
Other unrestricted funds	283	2,235	(1,744)	(10)	-	764
Revaluation on combination	-	-	-	-	79	79
<b>Total unrestricted funds</b>	<b>789</b>	<b>2,235</b>	<b>(1,748)</b>	<b>-</b>	<b>79</b>	<b>1,355</b>



## 17. Analysis of Net Assets

Fund balances as at 31 March 2018 are represented by:	Unrestricted Funds Designated	Unrestricted Funds Other	Restricted Funds	Total
	£'000	£'000	£'000	£'000
Fixed Assets	8	-	-	8
Deposits and cash at bank and in hand	1,872	843	1,106	3,821
Other current assets	173	-	4,422	4,595
Current liabilities	(1,541)	-	(197)	(1,738)
<b>Total net assets</b>	<b>512</b>	<b>843</b>	<b>5,331</b>	<b>6,686</b>

## 18. Leasing Commitments

The company has the following lease commitments:

		31/03/18	31/03/17
		£'000	£'000
Building leases	Within 1 year	68	68
Building leases	2 – 5 years	41	105
Operating leases on equipment	Within 1 year	5	3
Operating leases on equipment	2 – 5 years	3	3
Operating leases on motor vehicles	Within 1 year	5	5
Operating leases on motor vehicles	2 – 5 years	5	8
		<b>127</b>	<b>192</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.

There is a final grant payment of £603 to be made to a From Violence to Peace project in Nigeria.

The 2016/17 commitment referred to a final grant payment of £53k to be paid to the HPP 2016/17 South Sudan project.

	31/03/18	31/03/17
	£'000	£'000
Commitments	1	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 2018.

## 21. Related Party Transactions

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

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

The company has the following related party transactions with:

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

Related Party Transactions	CA UK	CATL
	£'000	£'000
<b>Opening Balance An</b> inter-company creditor (Note 14)/Debtor (Note13)	(1,242)	2
<b>Transactions during the year</b>		
Income	1,992	3
Grants Expenditure	(794)	-
Other Expenditure	(1,505)	-
<b>Closing Balance An inter-company creditor</b> (Note 14) / Debtor (Note13)	(1,549)	5

Grant Income represents transfer of investment fund money for From Violence to Peace.

Other Income represents Deed of gift received from intercompany entity; income from recharges of salaries; transfer of funding to settle intercompany balances, transfer of income received by intercompany entity on behalf of Christian Aid Ireland or reimbursement to Christian Aid Ireland of expenses paid on behalf of another intercompany entity.

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

Other expenditure includes payment of expenses or salaries on behalf of the related company, payment of support costs, payment of deed of gift; transfer of funding to related company on settlement or the transfer of income previously received into the incorrect company, recording cost of key management personnel recharged to CAI-ROI through intercompany.

## 22. Grant Funding

Irish Aid Programme Funding (PGII)

	31/03/18	31/03/17
	£'000	£'000
<b>Income in Year</b>	2,784	2,652
<b>Expenditure:</b>		
Angola	(374)	(318)
Central America (Guatemala and El Salvador)	(283)	(163)
Colombia	(498)	(370)
Israel and the occupied Palestinian territory	(517)	(491)
Sierra Leone	(341)	(411)
Zimbabwe	(344)	(300)
Development Education	-	(20)
Organisational Development	(17)	(53)
Monitoring and Evaluation	(87)	(73)
Research	(66)	(29)
Management, Administration Costs and FX differences	(144)	(9)
Public Engagement	(35)	-
<b>Total Expenditure</b>	(2,706)	(2,237)
Net Income	78	415
Restricted Funds at 1 April	2,534	2,119
<b>Restricted PGII Funds at 31 March</b>	<b>2,612</b>	<b>2,534</b>

**Irish Aid Humanitarian Programme Plan (HPP)**

	<b>31/03/18</b>	<b>31/03/17</b>
	<b>£'000</b>	<b>£'000</b>
<b>Income in year</b>	2,897	1,212
<b>Expenditure</b>		
Emergency grant – Burundi	(318)	(227)
Emergency grant – Democratic Republic of Congo	(385)	(373)
Emergency grant – Syria refugees in Lebanon	(148)	(126)
Emergency grant – Myanmar	(194)	-
Emergency grant – South Sudan	(369)	(285)
Emergency grant – Mali	-	(74)
Emergency grant – Iraq	-	(5)
Organisational Development	(3)	-
Monitoring and Evaluation	(19)	-
Research	(25)	-
Management and Administration Costs	(126)	(71)
<b>Total Expenditure</b>	<b>(1,587)</b>	<b>(1,161)</b>
Net income	1,310	51
Restricted HPP funds at 1 April	147	96
<b>Restricted HPP Funds at 31 March</b>	<b>1,457</b>	<b>147</b>



**Irish Aid Emergency Response Funds Scheme (ERFS)**

	31/03/18	31/03/17
	£'000	£'000
<b>Income in year</b>	<b>329</b>	<b>627</b>
<b>Expenditure</b>		
Emergency grant – South Sudan	(5)	(147)
Emergency grant – Bangladesh	(82)	(63)
Emergency grant – Democratic Republic of Congo	(73)	-
Emergency grant – Malawi	-	(71)
Emergency grant – India	(76)	(58)
Emergency grant – Haiti (Hurricane Matthew)	-	(289)
Emergency grant – Kenya	(10)	(50)
Management and Administration Costs	(21)	(35)
<b>Total Expenditure</b>	<b>(267)</b>	<b>(713)</b>
Net income/ (expenditure)	62	(86)
Restricted ERFS funds at 1 April	211	297
<b>Restricted ERFS Funds at 31 March</b>	<b>273</b>	<b>211</b>

**EuropeAid Violence to Peace**

	31/03/18	31/03/17
	£'000	£'000
<b>Funding received</b>	<b>284</b>	-
Income deferred	(81)	-
<b>Income in the year</b>	<b>203</b>	-
<b>Expenditure</b>		
Colombia	(203)	-
Management and Administration Costs	-	-
<b>Total Expenditure</b>	<b>(203)</b>	-
Net income/(expenditure)	-	-
Restricted EU Aid funds at 1 April	-	-

As noted in the annual report, the EuropeAid grant has performance conditions attached to it. The income as outlined above has been deferred to creditors (see note 14).

At the year end, the above and other institutional donor balances of £48k complete the closing balance of Government and Other Institutional Funds of £4,390k. (see note 15)



Christian Aid Ireland is the official relief and development agency of the Church of Ireland, the Presbyterian Church in Ireland, the Nonsubscribing 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.

**Christian Aid Ireland is an international development organisation. We work globally for structural change that eradicates the causes of poverty, striving to achieve equality and dignity for all, regardless of faith or nationality. We are part of a wider movement for social justice. We provide urgent, practical and effective assistance where need is greatest, tackling the effects of poverty, as well as its root causes.**



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