

Christian Aid Ireland

Combined Financial Statements for the
year ending 31 March 2022



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the year ended 31 March 2022



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Christian Aid exists to create a world where everyone can live a full life, free from poverty. We are a global movement of people, churches and local organisations who passionately champion dignity, equality and justice worldwide. We are the change makers, the peacemakers, the mighty of heart.

caid.org.ie

Contact us

Christian Aid Ireland	
96 Beechill Rd	19-21 Denzille Lane
Belfast	Dublin
BT8 7QN	D02 WT72
T: +44 28 9064 8133	+353 1 496 7040
E: belfast@christian-aid.org	dublin@christian-aid.org
W: caid.ie	

Administrative Details

The following were members of the Board of Directors of the organisation for the year to 31 March 2022:

Chair

Rev Dr Liz Hughes

Chief Executive Officer

Mrs Rosamond Bennett

Vice Chair

Mrs Hazel Baird

Leadership Team

Mr Paul Quinn (Appointed Jun 21)

Ms Karol Balfe (Resigned Jun 21)

Head of From Violence to Peace

Board of Directors

Dr Steve Aiken

Mr Scott Smith

Dr Nicola Brady

Head of Finance & Governance

Mr Joe Campbell (Resigned Oct 21)

Ms Pauline Conway

Mrs Karen Gallagher (Appointed Oct 21)

Mr Geoffrey Corry

Mrs Ruth Cooke (Maternity leave from Oct 21)

Rev Colin Darling (Appointed Oct 21)

Head of Fundraising & Supporter Engagement

Mrs Rita Day

Mr Gareth Dunlop

Mr Conor O'Neill (Appointed Dec 21)

Rev Dr Laurence Graham

Mr Sorley McCaughey (Resigned Dec 21)

Mr Hal Hosford

Head of Policy & Advocacy

Mr David Kingston

Rev Uel Marrs

Ms Ciara Loughney

Rev Michael Parker (Resigned Oct 21)

Head of Programme Development

Rt Rev Patrick Rooke (Resigned Oct 21)

Rev Dr Livingstone Thompson

Mr Paul Donohoe

Mr Graham White

Head of Media & Communications

Dr Gillian Wylie

Company Secretary

Mr Hal Hosford

Income, Finance, Risk and Audit Committee

Mr David Kingston (Chair)

Mrs Hazel Baird

Mr Hal Hosford

Rev Dr Liz Hughes

Ms Maeve Marnell (External)

Mr Graham White

Nominations and Procedures Committee

Dr Nicola Brady (Chair)

Rev Dr Liz Hughes

Ms Gillian Kingston (External)

Rev Uel Marrs

International Programme Advisory Committee

Dr Gillian Wylie (Chair)

Ms Pauline Conway

Mr Geoffrey Corry

Registered Office Belfast

Linden House

Beechill Business Park

96 Beechill Road

Belfast

BT8 7QN

Registered Office Dublin

First Floor

19-21 Denzille Lane

Dublin 2

Company/Charity Numbers NI

Company no: NI059154 (NI)

Charity Registration no: XR94639 (NI)

Charity Commission for NI no: NIC101631(NI)

Company/Charity Numbers ROI

Company no: 426928 (ROI)

Charity Registration no: CHY6998 (ROI)

Charities Regulatory Authority no: 20014162 (ROI)

Principal Bankers Belfast

Danske Bank

Benmore House

353 Lisburn Road

Belfast, BT9 7EP

Principal Bankers Dublin

Allied Irish Bank

9 Terenure Road

Rathgar, Dublin 6

Solicitors Belfast

Carson & McDowell

Murray House, Murray Street

Belfast, BT1 6DN

Solicitors Dublin

Whitney Moore & Keller

Wilton Park House, Wilton Place

Dublin 2

Auditors

Crowe Ireland

Chartered Accountants & Statutory Audit Firm

40 Mespil Road

Dublin 4, D04 C2N4

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 2022.

Structure, Management and Governance

Legal Status

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

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

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

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

Related Organisations

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

Board Members and Structure

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

Directors are drawn from diverse backgrounds in business, professional life and member churches. This ensures a broad range of experience and skills are brought to Board deliberations. Two categories of Directors exist: at least eight (max. 10) representatives of the member churches and up to 7 other representatives appointed by the Board of Christian Aid Ireland. There are 9 Board members in common between the Northern Ireland and Republic of Ireland companies and 6 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 four 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 three committees of the Board:

- Income, Finance, Risk and Audit Committee
- Nominations and Procedures Committee
- International Programme Advisory Committee

Income, Finance, Risk and Audit Committee (IFRA)

The IFRA 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 IFRA for a specified period. The quorum is three members of the Income, Finance, Risk and Audit Committee, two of whom must be Directors. Christian Aid Ireland has one external member of IFRA who is not a member of the Board (Ms Maeve Marnell).

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

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

The IFRA 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 IFRA reports to the Board at each Board meeting and the minutes of their meetings are shared with the Board. The IFRA 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 IFRA met four times during the year.

Nominations and Procedures Committee (N&P)

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

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

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

International Programme Advisory Committee (IPAC)

The IPAC meets at least three times each year and is made up of between 3 and 5 members. At least two members must be members of the Board. The Chair is nominated by the Nominations and Procedures Committee.

The purpose of IPAC is to advise on the development of Christian Aid Ireland's international programme work and to monitor the impact of this work.

This Committee fulfils an advisory, governance and supporting role:

- *Advisory*: provides advice to the Head of Programmes on policy and strategy decisions affecting the fulfilment of CAI's international programme of work.
- *Governance*: oversees the implementation of CAI's programme work in line with the organisational Strategic Plan and reports on this to the Board.
- Understanding of the field work of CAI and its impact on communities in the global south through beneficiary stories of change.

In fulfilling this purpose, the IPAC has the following responsibilities:

- Monitor major organisational initiatives impacting on international programme work - will challenge, support and contribute to any major organisational initiatives of relevance to the International Programme (such as reviews of strategy or structure).
- Review and Approval of Policies and Strategies - focussing on organisational learning, the IPAC will review and, where appropriate, approve: Programme Policies and Strategies (including Safeguarding).
- Accountability

- periodically review and, where relevant, make recommendations to the Programme Development Unit (PDU) to strengthen CAI's framework for impact measurement and reporting on the changes to people's lives.
- will review and provide feedback on selected programme evaluations and major strategic evaluations and reviews conducted within CAI.
- will review the lessons and implications of research conducted by/under the auspices of CAI.
- will review CAI's programme progress on an annual basis against the Strategic Plan.
- will review the narrative within the Annual Report.

The International Programme Advisory Committee met in full four times during the year.

Board and Committee attendance

Board Attendance during the year was as follows:

Name	Board	IFRA	N&P	IPAC
Rev Dr Liz Hughes	4/4	1/4	2/4	
Dr Steve Aiken	4/4			
Mrs Hazel Baird	3/4	4/4		
Dr Nicola Brady	4/4		4/4	
Mr Joe Campbell (Resigned Oct 21)	2/2			
Ms Pauline Conway	3/4			4/4
Mr Geoffrey Corry	4/4			4/4
Rev Colin Darling	2/2			
Mrs Rita Day	3/4			
Mr Gareth Dunlop	4/4			
Rev Dr Laurence Graham	4/4			
Mr Hal Hosford	3/4	3/4		
Mr David Kingston	4/4	4/4		
Rev Uel Marrs	4/4		2/4	
Rev Michael Parker (Resigned Oct 21)	1/2			
Rt Rev Patrick Rooke (Resigned Oct 21)	1/2			
Rev Dr Livingstone Thompson	4/4			
Mr Graham White	4/4	3/4		
Dr Gillian Wylie	4/4			4/4

Profile of Board Members

Rev Dr Liz Hughes (Chair)	Rev Dr Liz Hughes is a retired Presbyterian minister and Chair of the Presbyterian Church in Ireland's Council for Global Mission. She worked as a missionary overseas for several years before returning to Northern Ireland where she spent 17 years as minister of Whitehouse Presbyterian Church.
Mrs Hazel Baird (Vice Chair)	Mrs Hazel Baird has held senior management posts with responsibility for developing systems for integrated governance in large organisations in the health and social care sector.
Dr Nicola Brady	Dr Nicola Brady is General Secretary of the Irish Council of Churches.
Mr Gareth Dunlop	Mr Gareth Dunlop is CEO and founder of Fathom, a dedicated user experience and digital strategy business based in Belfast.
Mr David Kingston	Mr David Kingston is an actuary with a background in insurance and investment. He is an active member of the Religious Society of Friends.
Rev Uel Marrs	Rev Uel Marrs is Secretary of Council for Global Mission of Presbyterian Church in Ireland.
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.
Rev Dr Laurence Graham	Rev Dr Laurence Graham was President of the Methodist Church 2017-18. His ministry has taken him to Longford, Cork and Killarney, followed by Dublin where he is Superintendent of Dublin Central Mission. He is also general secretary of the Irish Methodist World Mission Partnership.
Dr Steve Aiken	Dr Steve Aiken was Leader of the Ulster Unionist Party and is an MLA for South Antrim. He spent 32 years in the Royal Navy, commanding submarines and working extensively in the Middle East. He holds a PhD and MPhil from the University of Cambridge in the field of international relations. He is a member of Kilbride Church of Ireland and lives in Ballyclare, County Antrim.
Mr Hal Hosford	Mr Hal Hosford is a chartered accountant, a member of Dun Laoghaire Methodist Church and a Trustee of the Methodist Church in Ireland.
Mrs Rita Day	Mrs Rita Day is a parishioner and member of the Select Vestry and the Glebe warden for Cloonclare Church of Ireland, Manorhamilton, County Leitrim. Rita is Academic Director of Marketing, Business & Law at Dublin Business School and previously was a lecturer in a teacher training college in Belfast.
Ms Pauline Conway	Ms Pauline Conway is a former Irish diplomat, who served in the Department of Foreign Affairs and Trade from 1979 - 2009. Pauline is

actively interested in climate change issues. She is a parishioner of Guardian Angels Church, Newtownpark Avenue, Blackrock, Dublin.

- Mr Geoffrey Corry** Mr Geoffrey Corry is a Dublin Methodist. He started out as Youth Officer and switched careers in 1987 to become a self-employed dialogue facilitator, family mediator and mediation trainer running his own courses for over thirty years. He has direct experience of working in conflict situations in Israel/Palestine, Colombia, Haiti and West Africa.
- Rev Dr Livingstone Thompson** Rev Dr Livingstone Thompson is a religion specialist and theologian. He brings a wealth of knowledge in a number of fields and experience and skills in Diversity and Inclusion training and in the management of non-governmental organisations.
- Mr Graham White** Mr Graham White is a strategic Human Resources specialist with over 25 years “hands-on” experience.
- Rev Colin Darling (Appointed Oct 21)** Rev Colin Darling is rector of St John’s Killyleagh. Colin is passionate about helping people on their journey of faith. Wherever they happen to be on that journey.

Mission

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

Vision

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

Values

Dignity, Equality, Justice and Love

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

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. We are also a member of the IEA (Irish Emergencies Alliance).

Christian Aid works globally in 26 countries in partnership with faith-based and secular partner organisations.

Christian Aid Ireland has a special focus on 21 core countries, where we concentrate our efforts and resources to best effect.

Our focus countries are:

- Africa: Burkino Faso, Burundi, Democratic Republic of Congo (DRC), Ethiopia, Kenya, Malawi, Sierra Leone, South Sudan, Zimbabwe and Nigeria.
- Asia, Middle East: Afghanistan, Bangladesh, Syria, Lebanon, Israel and the Occupied Palestinian Territory (loPt), Myanmar.
- Latin America and the Caribbean: Colombia, El Salvador, Guatemala, Honduras.

How we work

Working through partnership:

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

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

How we engage and communicate with stakeholders

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

How we engage with staff: remuneration policy

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

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

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

Commitment to best practice in Corporate Governance

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

Christian Aid Ireland believes that it is compliant with the Charities Governance Code as required by the Charities Regulator. Reporting on compliance was required by January 2021. This code has now replaced the Dóchas code referred to above.

Objectives

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

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

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

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

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

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

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

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

Our corporate priorities are:

Corporate Priority 1. Increase institutional income: We seek to grow and diversify our income sources and manage our costs effectively.

Corporate Priority 2. Increase non institutional income: We have seen a decline in unrestricted income over the last few years in particular areas such as Christian Aid Week house to house collections. We need to review and update our fundraising strategy to take into account market changes.

Corporate Priority 3. Organisational operational excellence: We are open, transparent and accountable in all our work, meeting all governance requirements and carrying out our work with integrity. Making sure that we are effective and efficient with robust policies, processes and procedures and that we are also a positive place to work. This is key to delivering quality work, being accountable to our donors and bringing in increased funding.

Corporate Priority 4. Programmatic operational excellence: In line with our organisational strategy, we need to review our programme strategy, taking into account changes to country contexts and results of evaluations with the aims of improving our work, deepening the impact of our work and attracting more funding for our work.

Corporate Priority 5. Church and supporter engagement: We were set up by the churches in Ireland and we are committed to continuing to develop and strengthen our relationships with them and with our wider supporter base. We want to raise our profile with existing and potential supporters.

Corporate Priority 6. Deepen our impact in Ireland: Will also raise our profile in Ireland and strengthen engagement with supporters. We seek to inspire and mobilise support and action in Ireland for a just and sustainable world.

Covid-19 had a significant impact across all CAI, from international programmes to Irish based activities. In Ireland, all public engagement events were cancelled, and our supporter work pivoted towards online. The disruption within Ireland appears to have reduced with increased face to face engagement now taking place. The impact from Covid-19 is still being felt in significant parts of the world and in particular, those countries where CAI are involved. The CAI team continue to support country programmes remotely.

Corporate Priority 1: Increase institutional income

As we seek to grow and diversify our income sources, we have made a number of funding submissions over the course of the year. The submissions have either been directly from CAI or as part of a submission from the wider CA family. An overview of the direct submissions are as follows:

- An application to UN WPHF for work in **Burundi** c€200k was submitted to strengthen traditional peace structures, establish an indigenous peace education curriculum, engage communities with Peace Platforms. This application was successful and then had to be withdrawn as CA Burundi is not a nationally registered organisation.
- An application for **Burundi** €1,000,000 was submitted to the UNPBF to provide psychosocial support to trauma survivors, to support youth to address memory and create alternative peaceful futures; strengthen intergenerational dialogue and national transitional justice processes. Unfortunately, the application was unsuccessful.
- An application for **Kenya, Ethiopia, Mali, Burkina Faso** €3,000,000 was made to the European Union the Instrument Contributing to Stability and Peace to support communities to respond to climate in a conflict sensitive way, to strengthen traditional peace structures in areas affected by climate and conflict and natural resource tensions, and to strengthen inclusive governance responses to these issues. We await a response to this application.
- Irish Aid approved ERFs submission for **Tigray** (€150,000). Food and nutrition assistance, GBV support and Covid-19 prevention. Irish Aid has also approved our submission of ERFs for a community led response to the Haiti earthquake.
- We signed a contract for EIDHR project in **Bangladesh** - €800,000 + €42,000 co-funding requirement. This project is for 36 months and will work on gender inclusion, awareness raising on GBV and gender rights sensitization actions in the ready-made garment sector factories in Bangladesh. It sits under overall thematic area of business and human rights, but with a focus on gender rights and justice.

In addition to the direct applications above, CAI were also heavily involved in CA submissions for **Myanmar** (PDI), **Haiti** and **Dominican Republic** (USAID), **Sierra Leone** (USAID) and **Honduras** (USAID).

As part of our aim to become ECHO accredited, we engaged KPMG Finland to undertake an audit/assessment of our suitability to apply. We passed this assessment and have submitted our application to ECHO.

We also continue work on the new Irish Aid proposal.

Corporate Priority 2: Increase non institutional income

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

Christian Aid Ireland's public fundraising comes from a mix of audiences including churches, trusts, individual direct mail donations, regular gifts, legacies, a shop and some major donor relationships. We value our major annual public fundraising event, Christian Aid Week but also recognise the challenges faced by those who lead the house to house collection in Northern Ireland. We continue to work on developing our case for support.

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

We had a conversion campaign over the summer, targeting warm donors and asking them to convert to Direct Debit giving. We combined this with a matched offer – their first year's giving would be doubled by a donor. We had 48 people convert with an average monthly gift of £23 meaning income in Year 1 of about £12,000. The donor will also give £12,000 to match that.

We were unsuccessful with two applications to the Bank of Ireland Staff Charitable fund.

We were successful in securing funding from the MacMahon Foundation (c€19k) for a project in **Ethiopia** and FORSA (c€30k) for a project in **Burundi**.

Corporate Priority 3: Organisational operational excellence

We want to ensure that our staff have the right skills and abilities to deliver our priorities and that those staff can develop and flourish. We also want to ensure that our staff, partners, and volunteers are treated fairly, respectfully and with dignity.

The pandemic has meant that members of Christian Aid Ireland staff continue to work from home and adapt to a different way of working. We continue to provide support where necessary in order to make this change as straight forward as possible.

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

A number of policies were either reviewed or introduced over the course of the year.

We embarked on a new 3-year programme of head office Internal Audits.

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

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

The Board of Christian Aid Ireland have chosen to complete the self-assessment checklist on the Charities Governance code as issued by the Charities Regulator instead of the Dóchas Self-Assessment checklist. The Board believes that we are compliant with this code.

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

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

There were no political contributions in the year ended 31 March 2022, 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.

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

Financial Review

The financial statements for Christian Aid Ireland are set out on page 47 – 69.

A detailed commentary on the principal sources of funding and the financial results for the year ended 31 March 2022 is set out below.

Income

Income	31/03/22	31/03/21
	€'000	€'000
Income	11,192	9,730

During the year, the charity raised **€11,192k** (2020/21: €9,730k) which reflects the continued commitment of Christian Aid Ireland's very generous supporters and sponsoring churches to meeting the needs of poor communities throughout the world. The principal funding sources are outlined below:

Donations

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

Donations	31/03/22	31/03/21
	€'000	€'000
Christian Aid Week	540	312
Regular Gifts	413	401
Church/Denominational	510	522
General Donations	1,030	1,180
Emergency Appeals	455	200
Donations Income	2,948	2,615

Christian Aid Week

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

A wide range of activities take place during Christian Aid Week including our red envelope house-to-house collections, public street collections, coffee mornings, church collections and the Big Brekkie campaign. The amount raised for Christian Aid Week was €540k up €228k (73%) on last year. There was a general decline in house to house collections in 2020/21 which reflected the challenges experienced with public fundraising across the sector, but the improved situation of the pandemic has enabled some Christian Aid Week fundraising activities to resume during 2021/22.

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 €413k in the financial year (2020/21: €401k). Our fundraising strategy includes focusing on regular giving as a key area for future growth.

Church Partnerships and Denominational Income

The churches continue to support us generously in our emergency and long- term development work. Income from Church Partnerships/Denominational Income was €510k (2020/21: €522k).

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

General Donations

General donations are those donations received from general cash appeals, challenge events, community events and unsolicited income. Further details of these are noted in the Fundraising section of the Annual Report. Income from general donations totalled €1,030k (2020/21: €1,180k).

Emergency Appeals

Emergency Appeals	31/03/22	31/03/21
	€'000	€'000
Humanitarian Appeals:		
South Asia Floods Appeal	-	3
Rohingya Crisis Appeal	-	3
Syria Crisis Appeal	1	1
Coronavirus Emergency Appeal	47	170
Lebanon Crisis Appeal	13	23
Hunger Appeal	78	-
Haiti Earthquake Appeal emergency Appeal	37	-
Afghanistan Appeal	110	-
Ukraine Crisis Appeal	169	-
Emergency Appeals	455	200

Emergency Appeals income fluctuates from year to year depending on the scale of disasters across the world. In the 2021/22 financial year, four new humanitarian appeals were launched.

Christian Aid Ireland supporters donated significantly to our appeals during the 2021/22 year raising €455k (2020/21: €200k). 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	31/03/22	31/03/21
	€'000	€'000
Legacies	580	634

We continue to receive donations from the legacies of exceptionally generous individuals, who remembered the work of Christian Aid Ireland with the world's poorest people in their wills. These individuals contributed €580k to income during the year (2020/21: €634k). This is another key area we hope to develop as outlined in our fundraising strategy.

Tax efficient giving/Gift Aid enabled Christian Aid Ireland to claim back an estimated €116k on donations during the 2021/22 financial year.

Institutional grants

Institutional grants are those received from Government sources and Trusts and Foundations. Total Institutional donors' income in year was **€7,631k** (2020/21: €6,464k) summarised as follows:

Institutional Grants	31/03/22	31/03/21
Irish Aid	€'000	€'000
Programme Grant II Funding (PGII)	3,630	3,323
Humanitarian Programme Plan (HPP) - 2019	1,807	1,806
Emergency Response Funds Scheme (ERFS)	444	444
Total Irish Aid	5,881	5,573
EuropeAid	1,016	216
United Nations Peace Building Fund (UNPBF)	239	316
Charitable Trustees	495	359
Institutional Grants	7,631	6,464

In 2021/22, Irish Aid remained our biggest institutional donor. We receive three types of funding from Irish Aid:

Programme Grant II funding is a 5-year multi-year programme established to support communities in realising their human rights, by having better access to land and basic services; benefiting from more progressive tax & fiscal policies; participating actively as citizens and influencing the decisions that affect their lives. The programme works with people in contexts of violence, supporting them to have greater safety, security & 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.

2021 represented the fifth year of the five-year Irish Aid Programme Grant funding plan.

We received €3,630k from Irish Aid Programme funding during the year (2020/21: €3,323k) for the development programme covering Angola, Burundi, Colombia, El Salvador, Guatemala, IoPt, Sierra Leone and Zimbabwe.

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

We received €1,807k funding from Irish Aid HPP during the 2021/22 year (2020/21: €1,806k). The 2021/22 accounts include income from Irish Aid for the 2021 calendar year only.

Emergency Response Funds Scheme (ERFS) is specific funding for emergency situations. When a sudden onset crisis occurs, every minute is essential & there is no time for prolonged approval processes. 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 Ireland to access them when required for immediate response to sudden on-set crises. Christian Aid Ireland 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 Ireland teams to access further funding if a longer-term response is required.

Funding is received on an annual basis and for 2021/22 was €444k. The ERFS funding from Irish aid in 2020/21 was for humanitarian.

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

Income from Charitable Trustees amounted to €495k (2020/21 €359k).

Other

Charitable Activities	31/03/22	31/03/21
	€'000	€'000
Other Trading Activities	29	15
Investments Income	4	2
Other	-	-
Other Income	33	17

Other Trading Activities

The trading income refers to the operation of our charity shop in Garvagh, Co. Londonderry. The income received from the shops amounted to €29k (2020/21: €13k). We did not receive any income from Christian Aid Trading Limited (CTL) in this financial year (2020/21: €2k).

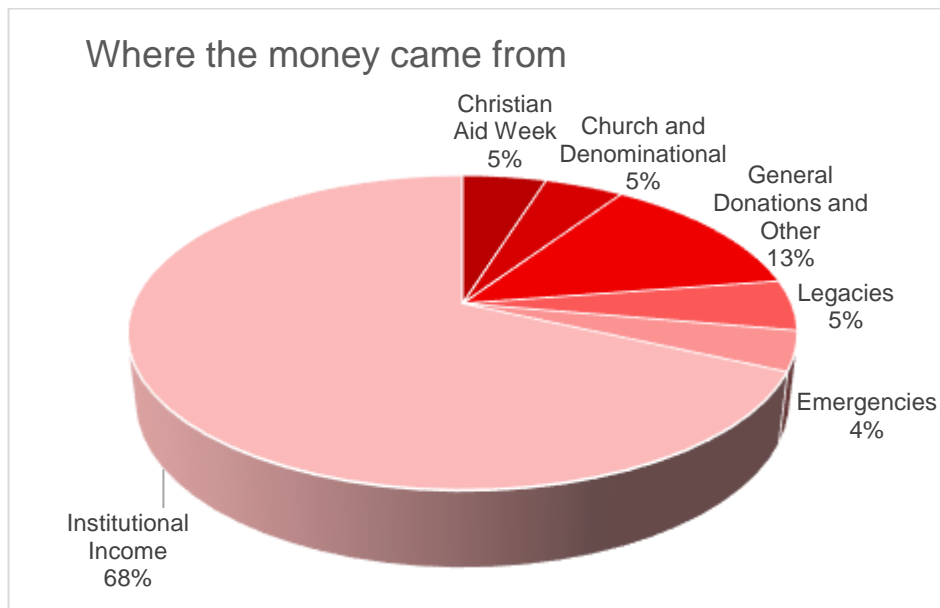
Investment Policy and income

Investments are made in short term bank deposits in conjunction with cash flow requirements for the organisation. These deposits are placed only with reputable institutions that have a credit rating of B+ or more. The investment position of the organisation is reviewed by the Income, Finance, Risk and Audit Committee on an ongoing basis throughout the year. The income from short term investments for the year was €4k (2020/21: €2k).

Other Income

There was no other income received in this financial year.

Where the money came from



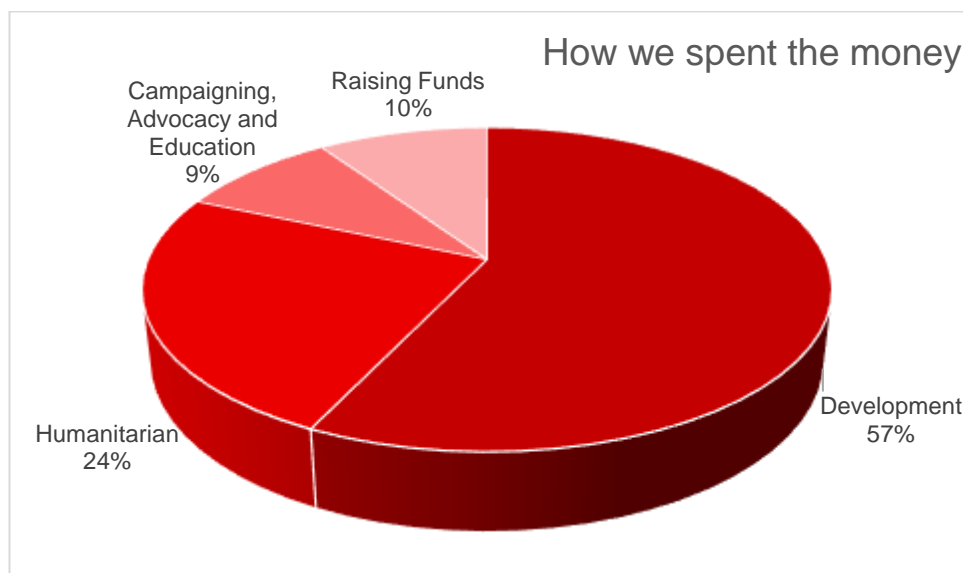
Expenditure

We spent a total of **€10,159k** during the year.

€9,193k (90%) was spent between our charitable activities as follows: Development €5,802k (57%); Humanitarian €2,477k (24%) and Campaigning, Advocacy and Education €914k (9%). We invested €966k (10%) in raising funds. For every €1 we spent on fundraising this year we raised €3.69 (2020/21: €3.23) 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 **€9,103k** at 31 March 2022 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 2022, we held €6,269k (2020/21: €5,903k) in restricted funds, mainly relating to government funding which is scheduled to be spent on planned activities before the end of December 2022.

Restricted funds balances as at 31 March 2022 are detailed in Note 15 of the Financial Statements.

Unrestricted Funds

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

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

At 31 March 2022, the unrestricted reserves were €2,834k (2020/21: €2,167k) an increase of €667k which is mainly due to not moving office premises as was anticipated. €1,186k were set aside as other designated funds, €50k for anticipated costs of new office, €110k for fundraising development and €1,026k for project funding. The operational reserve as at 31 March 2022 were €1,646k (representing 40 weeks of unrestricted spend). These are unprecedented times and this level of reserve is deemed necessary due to the uncertain nature of the impact from Covid-19 on Christian Aid Irelands unrestricted income. We anticipate that the level of unrestricted funds will return to normal levels by the end of the next financial year. Unrestricted funds movements and balances as at 31 March 2022 are detailed in Note 16 of the Financial Statements.

Corporate Priority 4: Programmatic operational excellence

We held a planning and support meeting for the new PGII in **Burundi** in June, including support for the Triple Nexus approach. Burundi is being supported as a case study for developing Christian Aid's Triple Nexus approach, led by the From Violence to Peace team and Mershon Centre for International Security Studies and supported by PDU.

The From Violence to Peace team is reviewing its strategy as it is five years in, a strategy 'refresh process' is being funded by Peace Nexus. The team is looking at gaps, strengths and potential areas to focus in on. A meeting was held with the Colombian embassy in Bogota about the From Violence to Peace regional strategy and CAI facilitated a meeting with the Department of Foreign Affairs and Trade and representatives of over 200 CSOs in Colombia on the implementation of the Peace Agreement and the recent protests, along with Front Line Defenders.

We completed guidance for programmes on how to use the Ecological Model to respond to GBV.

We are supporting the Middle East regional programme to strengthen its focus on conflict transformation in **Syria, Lebanon and IOPT**. Funding from Peace Nexus is being used to support the team to develop a regional strategy.

We Designed policy / advocacy points for Christian Aid in relation to Afghanistan, ensuring WPS commitments, human rights defenders, inclusive dialogue, and investigation mechanisms are core to our asks internationally.

Corporate Priority 5: Church and supporter engagement

Support from Churches

We are continually grateful for the consistent support we receive from our sponsoring churches – financially, prayerfully and in education of important development issues. This support has been particularly encouraging in the second year of a global pandemic where there continued to be uncertainty and change which impacted churches and our support base in many ways.

The Presbyterian Church in Ireland's World Development Appeal supported us with a gift of £150,000, this will be used to support our work in Ethiopia, Burundi and Honduras where our focus will be on projects to mitigate the impact of climate change. A further donation of £20,000 was also granted at the beginning of the Moderator's Appeal for Ukraine, supporting our continued work with refugees in Eastern Europe and internally displaced people in Ukraine.

The Methodist World Development and Relief Committee supported Christian Aid with £60,000 and specifically supported our partner Corambiente in Colombia with a grant of £20,000 to continue their work with climate affected communities.

Through the Church of Ireland's Bishops' Appeal we were awarded grants totalling €45,850 and £5,700 to support projects and partners working in Ethiopia, Syria, Sierra Leone and Malawi on issues such as maternal health care, climate change and access to secondary level education for young people. In addition to this our emergency responses in Haiti, Ukraine and Afghanistan all received generous financial and prayerful support.

During Lent, Dean Forde of Belfast Cathedral re-launched the Black Santa Appeal to raise much needed funding for Ukrainian refugees. Each Wednesday during Lent Dean Forde held a sit out on the steps of the Cathedral to raise money for and awareness of the emergency responses of Christian Aid and Habitat for Humanity. A tremendous total of £49,000 was raised, to be divided equally with the 2 agency partners.

The Bishop of Down & Dromore, David McClay along with the Rev Colin Darling, a Christian Aid Ireland Board Member cycled over 360km in April, visiting over 80 churches in the Diocese to raise funds for our work supporting farming communities in 'El Corridor Seco' in Honduras, a dry region particularly vulnerable to the impacts of the climate crisis and also to support the work of Tearfund in Jordan. This was a joint fundraising initiative for the two agencies.

In order to ensure that all our denomination partners receive feedback on the impact of their support, we aim to send them relevant and up to date briefing documents with information we hope they can share with their congregations, such briefings have included one on vaccine justice and an update on the situation in Gaza.

This year we established a weekly series of Lent reflections recorded by Irish church leaders which we have shared online, with around 20 people engaging every week and around 100 people engaging with these through Facebook posts. In addition we conducted weekly Lent Zoom services which were attended by around 20 people per week.

Support from Communities

May saw the return of various house-to-house collections with some groups pivoting to a delivery only collection to mark Christian Aid Week. Many churches held collections (both offline and online) and

began to host speakers again. This resulted in a total of €540k being raised for Christian Aid week 2021 through combined efforts from our Church and Community and Individual supporters, illustrating significant growth and recovery for this key moment campaign on the previous year.

In November, on the COP 26 day of action, we took 4 supporters from Ireland to be part of the march in Glasgow, whilst in Belfast, alongside Tearfund Northern Ireland and Evangelical Alliance, we brought over 100 people together to a prayer event before encouraging them to join the wider march for climate justice through the City Centre.

At Christmas, we held a number of carol singing events where we had willing volunteers, though this was challenging as many musical ensembles had not resumed yet due to Covid-19.

In March we were delighted to bring supporters together face to face for our annual Mobilise Conference in Belfast, for the first time since the pandemic, 45 people attended either in person or online. With a keynote address about The World We Want to See and seminars on our Policy and Advocacy work and Christian Aid in Zimbabwe, volunteers left inspired, encouraged and equipped for Christian Aid Week in May.

In the North we conducted a series of Kaleidoscope innovation workshops with 38 key fundraising supporters to plan for and strengthen Christian Aid Week while our ROI team met regularly via zoom with key volunteers, keeping them up-to-date with our campaigns and engaging them on how they could be involved with our work. These key volunteers took part in fundraisers, such as Rev Tony Murphy's walks around Cork CoI diocese, and helped to mould some of our events for the wider public, such as our supporter evenings and Advent service.

The Changing Room, our shop located on Garvagh's Main Street continues to thrive raising over £25,000 for the work of Christian Aid overseas. The shop is run by a team of incredibly generous and committed volunteers organised by our Volunteer Shop Manager Rachel McCormick. We are thankful for the dedication of the team in Garvagh, and of those who continue to donate their pre-loved items for resale.

As in previous years we continued to receive support from Trusts and Foundations, raising over €87,855 during this year for individual projects, with support continuing from Bank of Ireland Staff Charitable Fund, the McMahan Foundation who supported the In Their Lifetime project working in Ethiopia, and following our application in January 2021, we received a grant from FORSA in December 2021 for €29,638 to support a peacebuilding project in Burundi. We were also overwhelmed by the generosity of the Marianne Trust who have set up a generous monthly donation of to support the ongoing work of Christian Aid.

Public Engagement

Although impacted by the pandemic, we continued our public engagement programme in 2021/22 as laid out in our public engagement strategy, focusing on developing understanding in the key areas of human rights, gender equality, economic justice, from violence to peace, humanitarian response and climate change.

Whilst most of our contact with supporters was made on-line, we were still able to increase supporters' understanding through some speaking engagements, print media, social media, radio and outreach activities, reaching approximately 23,000 people.

Media and Communications

In 2021, we achieved 794 media mentions of Christian Aid Ireland, a 22% increase on last year. This includes 299 national print and online pieces of coverage and 115 pieces of broadcast coverage, including 9 TV appearances. According to the Meltwater media monitoring service, this coverage had a reach of almost 275 million people – 19% more than the previous year.

Highlights include: Strong international news coverage including a The Journal op-ed from a partner in Gaza describing the impact of airstrikes and an RTE News online feature on the flooding and hunger crisis in South Sudan. Advocacy initiatives resulted in swathes of high-profile coverage, including our presence at COP26 (60 pieces of coverage including Morning Ireland & RTE One News at six/nine interviews), our efforts to expose the human cost of ESB's relationship with Cerrejon mine in Colombia (20 pieces of coverage including Morning Ireland and Irish Times) and the uncovering of Single Malt tax avoidance structure by pharma giant Abbot laboratories (resulting in 20 pieces of coverage including front page of Irish Times). The impact of local supporters also reached a wide audience with more than 40 pieces of coverage linked to Christian Aid Week fundraising and 40 pieces of coverage linked to our Christmas appeal.

Our social media presence continues to reach new audiences increasing by nearly 10% on Facebook (4,306 followers total) and 7% on twitter (3,455 followers total). We also continued to promote strong images on Instagram increasing to 760 followers.

In 2021, our website had over 136,000 page views (16% increase), 91,723 sessions (61% increase) and nearly 74,000 unique users (81% increase). We ensure a high amount of sharable social media content linked back to the website and also published 10 blogs on featuring the need and impact of our international work.

Our supporters received two copies of our magazine, which featured stories of our work in Sierra Leone, Burundi, South Sudan and Kenya. Both editions of the magazine also extensively highlighted the impact of supporters who had campaigned on social justice issues or donated to support the work of Christian Aid Ireland.

Corporate Priority 6: Deepen our impact in Ireland

Policy & Advocacy

The policy and advocacy team built on our work and previous campaigning during 2021-22, focused on our two core priorities of economic justice and climate justice.

A key function of the policy and advocacy team is to push for changes to the law that can prevent harm and improve human rights, driven by experiences in the countries in which we work. As a founding member of the **Irish Coalition for Business & Human Rights (ICBHR)**, in November we launched our *'Make it Your Business Campaign'* calling for new corporate accountability legislation, and published detailed research setting out how it could be most effective. Alongside our partner organisation from Colombia, CAJAR, we presented the research to the Dáil Foreign Affairs Committee in December, and used it as a basis for analysis of proposed new supply chain 'Due Diligence' laws at EU level.

Our advocacy on business & human rights builds on previous research detailing how Irish and international companies were linked to human rights abuses and environmental harm at the **Cerrejón mine in Northern Colombia**. Over the course of 2021, we worked closely with Colombian and Irish partners to progress a formal complaint to the OECD's corporate accountability mechanism, seeking justice and compensation for affected communities. The complaint has been filed in parallel across four jurisdictions and we'll continue to provide input over the coming year, including as part of potential mediation between the impacted communities and the companies.

Also in the economic justice sphere, in July we published new detailed research setting out how a **controversial tax avoidance structure** first identified by Christian Aid Ireland in 2017 was still operational, despite Government claims that it had been closed in 2018. The research sets out how the structure is being used by US companies, including by a pharmaceutical giant to shelter millions of euro in pandemic profits. As Christian Aid Ireland has done for over a decade, the emphasis in this work is on the impact tax avoidance of this kind has on poorer developing countries, siphoning away revenue that's badly needed to pay for essential services like healthcare and schools.

We also provided detailed input to two formal Government consultations on Irish tax policy, with a focus on the impact on developing countries: in June 2021 on how to reform Ireland's **bilateral tax treaties**, and in February 2022 on proposed new 'country by country reporting' **tax transparency rules**.

This was also a very important year in term of **climate change policy**. After years of campaigning by civil society, including Christian Aid Ireland and partners in the Stop Climate Chaos (SCC) Coalition, landmark Climate Bills were passed in both the Oireachtas and Stormont. These new laws, among other things, set legally binding emissions targets and a process for yearly 'carbon budgets'. CAI and SCC published detailed input and analysis on the need for greater ambition in order to do our fair share of the global climate effort.

Christian Aid Ireland also attended the **COP 26 Climate Change Conference** in Glasgow in November, working with partners to advocate for increased 'climate finance' support for poorer developing countries including compensation for the 'loss and damage' already being felt. After years of campaigning, Taoiseach Michéal Martin announced at COP 26 that Ireland's climate finance contributions would increase over the coming years. However, building on joint research published with Trócaire in 2019, our analysis that this commitment still falls short of Ireland's fair share of current global targets was carried extensively across almost all Irish media and in the Oireachtas.

We also continued ongoing advocacy on issues related to **Christian Aid Ireland country programmes** and partners. The experiences of communities and our partners in Colombia with the Cerrejón mine has been the bedrock of our calls for new corporate accountability legislation. In relation to Israel and the Occupied Palestinian Territory (IOPT), we worked closely with both Government and opposition political parties to draft, progress and ultimately see passed an historic parliamentary motion which saw Ireland become the first EU state to formally recognise that Israel had 'de facto annexed' large swathes of Palestinian land, echoing calls from our IOPT partners.

Finally, in responding to the pandemic, in July we co-launched the **People's Vaccine Alliance Ireland**, along with other Irish aid and development organisations. The PVAI is a part of the global People's Vaccine Alliance, and has been pushing for fair and equitable access to vaccines across the world – in particular to ease restrictions on intellectual property rights that have limited vaccine production and access in poorer developing countries. A motion calling on Government to support a so-called 'TRIPS waiver' on IP rights was passed in the Seanad in December and the campaign for fairer vaccine access continues.

We are grateful to the Irish Methodist church for providing us with funding in order to further our Policy & Advocacy work.

Looking to the future

In the final months of 2021/22, the Board considered a draft 5-year Organisational Strategy. The draft was approved in principle subject to consultation with our supporting churches. This will take place during the early months of 2022/23 and will be reported on within next year's financial statements.

2021/22 was the final year of our current programme strategy and also the final year of our funding from Irish Aid. We are in the process of preparing our submission for the next round of funding from Irish Aid.

Christian Aid Ireland's programme strategy sets out our objectives around five key areas, which we will continue to build upon in 2022/23. 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.

There remains a certain degree of uncertainty in relation to the pandemic which may continue to restrict activities during 2022/23. The directors are actively managing the challenges which the pandemic presents both from an operational and fundraising perspective and they are taking actions to address and safeguard the resources of the organisation.

Corporate Priority 1. Increase institutional income

In order to increase and diversify our institutional income over the coming year and beyond, we will aim to undertake and focus on the following:

- Submit a high-quality proposal to Irish Aid for funding the next 5 years
- Finalise process for ECHO certification
- Submit ECHO bids as sub/ implementing partner
- Develop protocols/processes for programme funding with CA
- Take the lead on EU bids
- Develop CAI specific fundraising strategy that covers all thematic areas, maps donors and opportunities and links to unrestricted fundraising plans
- Adapt and adopt relevant policies to support CAI's capacity to manage additional institutional funding
- Participate in and support (through groups and committees) IEA appeals
- Work with CA on co-funding requirements
- Respond to relevant calls for proposals
- Update From Violence to Peace fundraising strategy
- Review previous proposals and consolidate bank of proposals
- Map institutional donors
- FV2P team continues to engage with Trusts & Foundations team and develops relationship
- Submit 2 UNPBF concept notes in 2022
- Indicate expressions of interest for Horizon Europe (research) calls linked to peacebuilding & conflict prevention priorities
- Continue to support whole of CA on funding calls (USAID, EU, FCDO, EIDHR)

Corporate Priority 2. Increase non institutional income

In order to increase and diversify our institutional income over the coming year and beyond, we will aim to undertake and focus on the following:

- Develop a new 3-year fundraising and supporter engagement strategy – this will include a strong digital element
- Increase regular givers - primarily through increasingly more effective use of digital for income generation
- Deliver a successful Christian Aid Week 2022 – this will include planning effectively for decline in H2H along with consideration for futureproofing Christian Aid Week
- Finalise Case for Support – this will include conducting market research and ensuring that it is coherent with new organisational strategy
- Develop a digital strategy – this will include reviewing and auditing activity to date, placing a new donation platform across our website, developing an E-envelope for CAW 23, developing and implementing paid & organic social media strategy and increasing email marketing lists
- Initiate work with Trusts & Foundations to target 2 donors on peacebuilding & conflict prevention

Corporate Priority 3. Organisational operational excellence

In order to ensure that we maintain and build upon operational excellence, we will aim to undertake and focus on the following:

- Sign-off and communicate the 2022-2027 Organisational Strategy
- Review our operational model – this will include making necessary adjustments to facilitate the delivery of the organisational strategy, the programme strategy and fundraising strategy
- Develop an equality, diversity and inclusion (EDI) policy
- Finalise agreements between CAI and CA – including a peacebuilding & conflict prevention programme agreement and SLAs for: ICT, People, CRM support, digital support
- Continue to deliver on our compliance & governance responsibilities
- Continue to invest in our staff in order to ensure that they have the right skills and abilities to deliver our priorities and that those staff can develop and flourish
- Continue to ensure that our staff, partners, and volunteers are treated fairly, respectfully and with dignity
- Undertake salary and terms & conditions benchmarking to ensure that the package of terms and conditions are comparable with the wider market.

Corporate Priority 4. Programmatic operational excellence

In order to ensure that we maintain and build upon our programmatic operational excellence, we will aim to undertake and focus on the following:

- Undertake a review of CAI programme strategy with key stakeholders
- Develop Christian Aid positioning and thinking on the triple nexus (humanitarian, development and peacebuilding) to enhance our work and engage with donors
- Provide programme quality support and input to International Department – country teams and departments
- Peacebuilding & conflict prevention programme excellence – this will include updating peacebuilding & conflict prevention strategy, developing programme framework tools, lead the Community of Practice Peacebuilding & conflict prevention, lead on triple nexus work for CA, policy or practice papers produced: drugs & violence, drugs & disorder, neutrality & EU, climate & conflict, peace technology, interfaith dialogue, election violence and work with Humanitarian & Programme Funding to improve conflict sensitivity and analysis in humanitarian programmes

Corporate Priority 5. Church and supporter engagement

In order to raise our profile with existing and potential supporters, we will aim to undertake and focus on the following:

- Build relationships with senior church leaders specifically around advocacy – including developing briefing documents on policy issues and introducing our new peacebuilding work
- Build and deepen church engagement – including researching denominations thoroughly and proactively working with churches to ensure adequate succession planning
- Proactive communications for every key opportunity and ability to react to news cycle linked to global work, advocacy campaigns and supporter efforts. Improved quality of content for social media
- Continue to work towards improving quality of content and stories for social media, website, magazine and media – including prioritising externally focused opportunities that reach the widest possible audience

Corporate Priority 6. Deepen our impact in Ireland

In order to deepen our impact in Ireland, we will aim to undertake and focus on the following:

- Economic justice – shifting power away from large multinationals and a small number of wealthy states, towards citizens and communities, particularly in lower income countries
 - Corporate accountability: advocate and lead campaign for ambitious, effective new IRL & EU laws requiring human rights and environmental ‘due diligence’ checks along company supply chains and liability for harms caused
 - UN tax case: research, draft and submit evidence as part of first ever UN-level assessment of Irish tax policy as a human rights issue, focused on impact on children in developing countries
 - Transparency: ongoing advocacy at EU & IRL levels for effective ‘Country by Country Reporting’ tax transparency legislation
 - Global tax justice: further case study research into the use of the ‘Single Malt’ tax avoidance structure and impact on poorer developing countries; coupled with analysis of OECD tax deal to advocate for fairer reform of global & Irish tax rules

- Climate justice – ensure Ireland does its fair share of the global efforts needed to halt runaway climate change, fulfilling its commitments under the Paris Agreement
 - Ambitious domestic policy: ongoing advocacy to ensure Ireland’s Carbon Budgets and related Climate Action Plan are consistent with obligations under (a) the domestic Climate Act and (b) the Paris Agreement
 - Climate finance: ongoing advocacy towards the Irish government, seeking increased climate finance contributions and a clear, strong position on Loss & Damage finance
 - COP27: attendance, advocacy & media work in Egypt November 2022
- Advocacy/programmatic link – promoting and supporting partners’ advocacy work to ensure respect for human rights and international law
 - Colombia: in coalition with CAJAR and other partners, progress formal OECD human rights case regarding the Cerrejón mine
 - Parliamentary delegation: ABColombia delegation to Colombia with MPs/TDs, including visiting the Cerrejón mine and meeting partners & communities
 - IOPT: coordinate coalition building on Occupied Territories Bill (18-20) and Annexation Motion (21) to advocate accountability and action in response to violation of international law
 - ECI campaign: support Europe wide campaign for longstanding Christian Aid ask of ending trade in illegal settlement products
 - Partner visit: Bring both Palestinian (PCHR) and Israeli (B’tselem) partners to Ireland to meet with political contacts and supporters

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

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

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

Financial Stability

Risks

The principal financial risks relate to the economic environment; changes in donor expectations and our ability to respond and the diversification of funding both in donor base and between restricted and unrestricted funding in our fundraising strategy; the impact of the global Covid-19 pandemic.

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

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

Whilst there has been an impact from Covid-19, there remains uncertainty in relation to what the future impact will be.

Mitigating actions

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

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

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

We have a Public Engagement Strategy in place and perform advocacy work on protecting the international budget including exploring lost income from tax schemes.

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

Governance/Compliance:*Risk*

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

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

Mitigating Actions

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

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

assessment questionnaire is completed by the Income, Finance, Risk and Audit Committee (IFRA). 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 updated to reflect any new changes in legislation and best practice. Representatives from Christian Aid Ireland attend the Data Protection Oversight Committee of Christian Aid to benefit from the work of the group and its application to Christian Aid Ireland. We have IT security measures in place and receive regular updates via Yammer on cyber security risks. During the year staff, trustees and volunteers completed mandatory Data Protection training.

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

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

Reputational risk

Risk

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

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

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

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

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

individual representing Christian Aid (including staff, volunteers and consultants) against other staff, beneficiaries or anyone else.

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

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

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

Mitigating Actions

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

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

We have Safeguarding, Whistleblowing, and Serious Incident Reporting policies in place alongside a mandatory code of conduct. During the year we appointed a safeguarding Trustee and expanded the terms of reference for our Income, Finance, Risk and Audit Committee (IFRA) to include duties in relation to safeguarding.

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

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

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

Environmental/External

Risk

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

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

During 2020, Covid-19 spread Worldwide and resulted in a pandemic. The Directors will continue to monitor the implications of the pandemic, albeit they consider that the company is sufficiently robust to weather the associated uncertainty at the time of approving the financial statements.

Mitigating Actions

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

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

Operational risks

Risk

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

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

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 principal 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 selects thematic focus areas and countries of implementation in line with its programme strategy. A draft budget allocation is communicated to the applicable Christian Aid country teams in advance of the application process.
- The country teams are then invited to apply for grant funding by submitting a proposal, detailing the partners, project and team costs.
- All proposals are reviewed and assessed based on the quality of information submitted within the parameters of the draft budget. Other factors considered are historical performance; team capacity and expertise; any country specific contextual issues and donor requirements.
- For grants paid out on Church & 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 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 44 people (headcount) during the year 2021/22.

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 Income, Finance, Risk and Audit Committee on an ongoing basis throughout the year.

Going concern

During the financial year, the effects of the Covid-19 pandemic were still being felt worldwide.

Like many companies, Christian Aid Ireland continues to be exposed to the effects of the Covid-19 pandemic. The directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern.

On this basis, the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

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

Post balance sheet events

There have been no other significant events affecting the company since the year end, with the exception of the ongoing impact of the Covid-19 pandemic which the company is managing and which commenced before the balance sheet date, that require disclosure or adjustment to the financial statements.

Auditors

The auditor, Crowe Ireland, 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 2021/22 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.

Accounting Records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Linden House, Beechill Business Park, 96 Beechill Road, Belfast.

Statement of Directors' Responsibilities

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

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

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

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

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

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

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

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

Signed on behalf of the Board:

Rev Dr Liz Hughes

Mrs Hazel Baird

Date:



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

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

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

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

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

You have approved the combined financial information for the year ended 31 March 2022 and have acknowledged your responsibility for it, for the appropriateness of the accounting basis and for providing all information and explanations necessary for its compilation.

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

Crowe Ireland

Chartered Accountants

40 Mespil Road

Dublin 4

D04 C2N4

Date:

COMBINED STATEMENT OF FINANCIAL ACTIVITIES €

(Incorporating the Income and Expenditure Account)

For the year ended 31 March 2022

Please note that combined accounts are prepared in Euros and that sterling transactions included therein have been translated based on an average foreign exchange rate for the year of 2021-22 and a closing exchange rate on the balance sheet date of 31 March 2022.

	Notes	2022 Unrestricted Funds	2022 Restricted Funds	2022 Total Funds	2021 Total Funds
		€'000	€'000	€'000	€'000
Income and endowments from:					
Donations and legacies					
Donations	4	2,188	760	2,948	2,615
Legacies		580	-	580	634
Institutional Grants	5	-	7,631	7,631	6,464
Charitable Activities:					
Other Trading Activities		29	-	29	15
Investments		4	-	4	2
Other					-
TOTAL		2,801	8,391	11,192	9,730
Expenditure on:					
Raising Funds	6	966	-	966	944
Charitable Activities:	6				
Development		259	5,543	5,802	4,983
Humanitarian		-	2,477	2,477	2,136
Campaigning, Advocacy and Education		914	-	914	891
TOTAL		(2,139)	(8,020)	(10,159)	(8,954)
Net income		662	371	1,033	776
Other gains/(losses)		5	(5)	-	1
Net movement in funds		667	366	1,033	777
Reconciliation of funds:					
Funds brought forward	15/16	2,167	5,903	8,070	7,293
Total funds carried forward	15/16	2,834	6,269	9,103	8,070

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.

The notes on pages 50 to 69 form part of these financial statements.

BALANCE SHEET €

As at 31 March 2022

	Notes	31 March 2022	31 March 2021
		€'000	€'000
Fixed Assets			
Intangible Fixed Assets	12	2	4
Tangible Fixed Assets	12	-	-
Total fixed assets		2	4
Current Assets			
Debtors	13	5,847	3,749
Investments	11	851	845
Cash at bank and in hand	11	3,172	3,639
Total current assets		9,870	8,233
Liabilities			
Creditors falling due within one year	14	(769)	(167)
Net current assets		9,101	8,066
Total net assets		9,103	8,070
The funds of the charity:			
Restricted income funds	15	6,269	5,903
Unrestricted funds	16	2,834	2,167
Total charity funds		9,103	8,070

The notes on pages 50 to 69 form part of these financial statements.

The financial statements were approved and authorised for issue by the Board of Directors on 5 July 2022 and signed on its behalf by:

Rev Dr Liz Hughes

Mrs Hazel Baird

Date:

STATEMENT OF CASH FLOWS €

For the year ended 31 March 2022

	Notes	31 March 2022	31 March 2021
		€'000	€'000
Cash flows from operating activities	11	(465)	634
Net cash (used in)/provided by operating activities		(465)	634
Cash flows from investing activities			
Dividends, interest and rents from investments		4	2
Net cash provided by investing activities		4	2
Change in cash and cash equivalents in the reporting period		(461)	636
Cash and cash equivalents at the beginning of the reporting period		4,484	3,847
Change in cash and cash equivalents due to exchange rate movements		-	1
Cash and cash equivalents at the end of the reporting period	11	4,023	4,484

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

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 First Floor, 19-21 Denzille Lane, Dublin 2 and the Northern Ireland company is a company limited by guarantee not having a share capital and has its registered office at Linden House, Beechill Business Park, 96 Beechill Road, Belfast, BT8 7QN.

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

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

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

2. Statement of Compliance

The combined financial statements have been prepared on the going concern basis in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (Revised 2019)". 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 2022. 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 Charities SORP, Accounting and Reporting by Charities issued by the Charities Commissioner in the UK (effective 1 January 2019).

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.

Going concern

During the financial year, the effects of the Covid-19 pandemic were still being felt worldwide.

Like many companies, Christian Aid Ireland continues to be exposed to the effects of the Covid-19 pandemic. The directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern.

On this basis, the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

The Directors have reviewed Christian Aid Ireland's financial position and consequently believe there are sufficient resources to manage any operational or financial risks. The Board therefore considers there is a reasonable expectation that Christian Aid Ireland has adequate resources to continue in operational existence 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 donors, corporate trusts and foundations that are subject to specific restrictions or reporting requirements are recognised in this Statement of Financial Activities

when the organisation becomes entitled to the funds, the income can be measured reliably, and it is probable that the funds will be received.

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

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

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

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

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

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

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

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

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

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

Fund accounting

The charity maintains three types of funds as follows:

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

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

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

Expenditure

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

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

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

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

Pension costs

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

Operating Leases

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

Taxation

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

Foreign currencies

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

Intangible fixed assets

Intangible assets including software, costing over €5,000 are capitalised at cost. They are amortised over 3 years, their estimated useful lives, after development and installation work has been completed.

Tangible fixed assets and depreciation

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

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

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

Leasehold improvements	5 years
Vehicles	5 years

Cash and cash equivalents

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

Financial instruments

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

Debtors

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

Creditors

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

Employee Benefits accrual

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

4. Donations

	Unrestricted	Restricted	Total	Total
	31/03/22	31/03/22	31/03/22	31/03/21
	€'000	€'000	€'000	€'000
Annual Appeals:				
Christian Aid Week	540	-	540	312
Regular Gifts	413	-	413	401
Church Partnerships	168	11	179	240
General Donations	1,005	25	1,030	1,180
Denominational Appeals	62	269	331	282
Humanitarian Appeals:				
South Asia Floods Appeal	-	-	-	3
Rohingya Crisis Appeal	-	-	-	3
Syria Crisis Appeal	-	1	1	1
Coronavirus Emergency Appeal	-	47	47	170
Lebanon Crisis Appeal	-	13	13	23
Hunger Appeal	-	78	78	-
Haiti Earthquake Appeal emergency Appeal	-	37	37	-
Afghanistan Appeal	-	110	110	-
Ukraine Crisis Appeal	-	169	169	-
Total Donations	2,188	760	2,948	2,615

Total donations of **€2,948k** (2020/21: €2,615k) include **€116k** of tax recoverable through tax efficient giving / gift aid (2020/21: €168k).

5. Institutional Grants

	Unrestricted	Restricted	Total	Total
	31/03/22	31/03/22	31/03/22	31/03/21
	€'000	€'000	€'000	€'000
Government Grants – Irish Aid	-	5,881	5,881	5,573
EuropeAid	-	1,016	1,016	216
United Nations Peace Building Fund (UNPBF)	-	239	239	316
Other institutions	-	495	495	359
Total Institutional Grants	-	7,631	7,631	6,464

6. Total Expenditure

	Grants to partner organisations	Staff costs	Other direct costs	Allocation of support costs	2022 Total	2021 Total
	€'000	€'000	€'000	€'000	€'000	€'000
Raising Funds	-	736	179	51	966	944
Charitable Activities						
Development	3,416	1,956	419	11	5,802	4,983
Humanitarian	2,477	-	-	-	2,477	2,136
Campaigning, Advocacy and Education	-	703	164	47	914	891
Total Charitable Activities	5,893	2,659	583	58	9,193	8,010
Total Resources Expended	5,893	3,395	762	109	10,159	8,954

Total charitable activities expenditure analysed by region:

	31/03/22	31/03/21
	€'000	€'000
Africa	3,457	2,919
Latin America and the Caribbean	1,728	1,373
Asia and the Middle East	1,452	1,699
Europe	199	-
Ireland and the UK	2,357	2,019
Total grants to partner organisations	9,193	8,010

Grant expenditure analysed by region:

	31/03/22	31/03/21
	€'000	€'000
Africa	2,705	2,482
Latin America and the Caribbean	1,516	1,232
Asia and the Middle East	1,205	1,479
Europe	197	-
Ireland and the UK	270	193
Total grants to partner organisations	5,893	5,386

All grants are to organisations not individuals. The full list of grants to organisations is available on our website.

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

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

Allocation of support costs:

	Basis of Allocation	31/03/22	31/03/21
		€'000	€'000
Human resources	Headcount	33	33
Information resources	Headcount	76	76
Supporter Relations	Headcount	-	-
		109	109

Governance Costs amounting to **€92k** incurred in the year to 31 March 2022 have been re-allocated across other categories of expenditure as required under Charities SORP FRS102.

	31/03/22	31/03/21
	€'000	€'000
Board expenses	1	1
Professional Costs	59	34
Governance staff costs	32	30
	92	65

7. Staff Costs and Employee Benefits

Staff Costs and Employee Benefits	31/03/22	31/03/22	31/03/22	31/03/21
	€'000	€'000	€'000	€'000
	International*	Ireland	Total	Total
Salaries	1,080	1,862	2,942	2,483
Employers NIC/PRSI	44	196	240	240
Pension contributions	77	136	213	188
	1,201	2,194	3,395	2,911

Staff Numbers	31/03/22	31/03/21
	Number	Number
Average staff numbers:		
Headcount (Ireland and UK)	44	44
Headcount (HPP and Country Programmes)*	132	120
	176	164
FTE (Full Time Equivalent) (Ireland and UK)	39	39
FTE (Full Time Equivalent) (HPP and Country Programmes)*	64	41
	103	80

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

Staff by Activity	31/03/22	31/03/21
	Number	Number
Generating Funds	12	10
Charitable Activities	91	70
Total staff FTE	103	80

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

Bands	31/03/22	31/03/21
	Number	Number
€0k - €60k	91	76
€60k - €70k	6	2
€70k - €80k	4	1
€80k - €90k	1	1
€90k - €100k	1	-
Total	103	80

Staff costs include salaries and benefits in kind.

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

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

Key management personnel

Key management personnel include senior management received remuneration of €616k (2020/21: €493k) in the year.

8. Directors' expenses

	No of Directors	Total €'000	No of Directors	Total €'000
	31/03/22	31/03/22	31/03/21	31/03/21
Reimbursed to Directors	-	-	-	-

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 **€213k** (2020/21: €188k). There was €20k outstanding contributions at the balance sheet date (2020/21: €20k).

10. Net Income/(Expenditure)

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

	31/03/22	31/03/21
	€'000	€'000
Auditors' remuneration		
Audit fee	25	27
Operating lease rentals		
Buildings	32	39
Equipment	3	4
Car	6	5
Depreciation	2	2

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

Reconciliation of net income/(expenditure) to net cash flow from operating activities	31/03/22	31/03/21
	€'000	€'000
Net Income for the period (as per Statement of Financial Activities)	1,033	776
Adjustments for:		
Depreciation charges	2	2
Dividends, interest and rents from investments	(4)	(2)
(Increase)/Decrease in debtors	(2,098)	272
Increase/(Decrease) in creditors	602	(414)
Net cash (used in)/ provided by operating activities	(465)	634

Analysis of cash and cash equivalents	01/04/21	Change in Year	31/03/22
	€'000	€'000	€'000
Cash in bank and in hand	3,639	(467)	3,172
Investments	845	6	851
Net Funds	4,484	(461)	4,023

12. Fixed Assets

Current Year Intangible Fixed Assets	Computer Software in development	Total 31/03/22
	€'000	€'000
Cost:		
Opening balance at 1 April 2021	6	6
Additions	-	-
Disposals	-	-
Revaluation (currency translation)	-	-
Closing balance at 31 March 2022	6	6
Depreciation:		
Opening balance at 1 April 2021	2	2
Depreciation in year	2	2
Disposals	-	-
Revaluation (currency translation)	-	-
Closing balance at 31 March 2022	4	4
Net Book Value at 31 March 2022	2	2
Net Book Value at 31 March 2021	4	4

Current Year Tangible Fixed Assets	Leasehold Improvements	Total 31/03/22
	€'000	€'000
Cost:		
Opening balance at 1 April 2021	58	58
Disposals	(28)	(28)
Revaluation (currency translation)	(1)	(1)
Closing balance at 31 March 2022	29	29
Depreciation:		
Opening balance at 1 April 2021	(58)	(58)
Disposals	(28)	(28)
Revaluation (currency translation)	1	1
Closing balance at 31 March 2022	(29)	(29)
Net Book Value at 31 March 2022	-	-
Net Book Value at 31 March 2021	-	-

13. Debtors

Amounts falling due within one year	31/03/22	31/03/21
	€'000	€'000
Accrued income – Institutional funding	5,461	3,323
Other debtors and prepayments	386	349
Related company – Christian Aid (Note 21)	-	77
	5,847	3,749

14. Creditors

Amounts falling due within one year	31/03/22	31/03/21
	€'000	€'000
Related company – Christian Aid (Note 21)	566	-
Other creditors	132	98
Payroll taxes	71	69
	769	167

15. Restricted Funds

	Opening balance	Incoming resources	Outgoing expenditure	Transfer	Exchange Translation	Closing balance
	€'000	€'000	€'000	€'000	€'000	€'000
Appeal Funds:						
East Africa Crisis Appeal	(5)	-	5	-	-	-
South Asia Floods Appeal	-	-	1	-	-	1
Syria Crisis Appeal	-	1	(1)	-	-	-
Indonesian Tsunami Appeal	(6)		6	-	-	-
Coronavirus Emergency Appeal	9	47	(17)	(39)	-	-
Lebanon Crisis Appeal	(1)	13	(11)	-	-	1
Hunger Appeal	-	78	(74)	-	-	4
Haiti Earthquake Appeal emergency Appeal	-	37	(31)	-	-	6
Afghanistan Appeal	-	110	(94)	-	-	16
Ukraine Crisis Appeal	-	169	(156)	-	-	13
Total Appeal Funds:	(3)	455	(372)	(39)	-	41
Other Restricted Funds:						
Denominational Appeals	458	269	(118)	73	-	682
Other earmarked income	(33)	36	(43)	(7)	-	(47)
Charity gifts	69	-		(69)	-	-
Total Other Funds:	494	305	(161)	(3)	-	635
Government and other institutional funds	5,412	7,631	(7,487)	42	(5)	5,593
Total Restricted Funds	5,903	8,391	(8,020)	-	(5)	6,269

16. Unrestricted Funds

	Opening balance	Incoming resources	Expenditure	Transfers	Other gains/ (losses)	Closing balance
	€'000	€'000	€'000	€'000	€'000	€'000
Operational reserve	1,923	-	-	(277)	-	1,646
Fixed asset reserve	4	-	(2)	-	-	2
Other designated funds	240	-	-	946	-	1,186
Total designated funds	2,167	-	(2)	669	-	2,834
Other unrestricted funds	-	2,801	(2,137)	(669)	5	-
Total unrestricted funds	2,167	2,801	(2,139)	-	5	2,834

At 31 March 2022, €1,186k was set aside as other designated funds, €50k for anticipated costs for new office, €110k for fundraising development and €1,026k for project funding.

17. Analysis of Net Assets

Fund balances as at 31 March 2022 are represented by:	Unrestricted Funds Designated	Unrestricted Funds Other	Restricted Funds	Total
	€'000	€'000	€'000	€'000
Fixed Assets	-	2	-	2
Deposits and cash at bank and in hand	1,186	2,028	809	4,023
Other current assets	-	387	5,460	5,847
Current liabilities	-	(769)	-	(769)
Total net assets	1,186	1,648	6,269	9,103

18. Leasing Commitments

The company has the following lease commitments:

		31/03/21	31/03/22
		€'000	€'000
Building leases	Within 1 year	154	32
Building leases	2 - 5 years	485	-
Operating leases on equipment	Within 1 year	2	3
Operating leases on equipment	2 - 5 years	-	3
Operating leases on motor vehicles	Within 1 year	4	6
Operating leases on motor vehicles	2 - 5 years	-	4
		645	48

19. Future Commitments

There are no future commitments to projects as at 31 March 2022 (2020/21: none).

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 2022.

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 Limited (registered in the UK, Company no. 01001742):

	CA UK	CA TL
	€'000	€'000
Opening Balance	74	3
Transfer	3	(3)
Transactions during the year		
Income	1,920	-
Grants Expenditure	(362)	-
Other Expenditure	(2,201)	-
Closing Balance	(566)	-

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

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

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

22. Grant Funding

Irish Aid Programme Funding (PGII)

	31/03/22	31/03/21
	€'000	€'000
Income in Year	3,630	3,323
Expenditure:		
Angola	-	(360)
Burundi	(335)	(72)
Central America (Guatemala and El Salvador)	(441)	(403)
Colombia	(732)	(584)
Israel and the occupied Palestinian Territory	(767)	(671)
Sierra Leone	(568)	(406)
Zimbabwe	(500)	(453)
Organisational Development	(64)	-
Monitoring and Evaluation	(211)	(71)
Research	(31)	(79)
Management and Administration Costs	(179)	(220)
Public Engagement	(43)	(43)
Total Expenditure	(3,871)	(3,362)
Net (expenditure)	(241)	(39)
Restricted PGII funds at 1 April	3,113	3,152
Restricted PGII funds at 31 March	2,872	3,113

Irish Aid Humanitarian Programme Plan (HPP)

	31/03/22	31/03/21
	€'000	€'000
Income in year	1,807	1,806
Expenditure		
Emergency grant - Burundi	(436)	(411)
Emergency grant - DRC	(440)	(426)
Emergency grant - Myanmar	(330)	(337)
Emergency grant - South Sudan	(383)	(367)
Organisational Development	(22)	(16)
Monitoring and Evaluation	(107)	(14)
Research	(8)	-
Management and Administration Costs	(135)	(141)
Total Expenditure	(1,861)	(1,712)
Net (expenditure) / income	(54)	94
Restricted HPP funds at 1 April	1,278	1,184
Restricted HPP funds at 31 March	1,224	1,278

Irish Aid Emergency Response Funds Scheme (ERFS)

	31/03/22	31/03/21
	€'000	€'000
Income in year	444	444
Expenditure		
Emergency grant - Bangladesh	-	(235)
Emergency grant - Haiti	(73)	-
Emergency grant - Ethiopia	(140)	(125)
Emergency grant - Lebanon	(94)	-
Emergency grant - Burkina Faso	(112)	-
Emergency grant - Afghanistan	(57)	-
Management and Administration Costs	(25)	(22)
Total Expenditure	(501)	(382)
Net (expenditure) / income	(57)	62
Restricted ERFS funds at 1 April	476	414
Restricted ERFS funds at 31 March	419	476

EuropeAid Violence to Peace

	31/03/22	31/03/21
	€'000	€'000
Funding received	1,016	216
Matchfunding from CAI	-	167
Income in the year	1,016	383
Expenditure		
Colombia	-	(30)
El Salvador	-	(182)
Honduras	(89)	-
Haiti	(72)	-
Burundi	(14)	-
Nigeria	(355)	-
Management and Administration Costs	(1)	-
Total Expenditure	(531)	(212)
Net income	485	171
Restricted EuropeAid funds at 1 April	159	(12)
Restricted EuropeAid funds at 31 March	644	159

United Nations Peace Building Fund (UNPBF)

	31/03/22	31/03/21
	€'000	€'000
Funding received	239	316
Income accrued	-	-
Income in the year	239	316
Expenditure		
Myanmar	(251)	(358)
Colombia	(230)	(124)
Management and Administration Costs	(87)	(28)
Total Expenditure	(568)	(510)
Net (expenditure)	(329)	(194)
Restricted UNPBF funds at 1 April	224	418
Restricted UNPBF funds at 31 March *	(105)	224

*further funding is expected in relation to this project

At the year end, the above and other institutional donor balances of **€539k** complete the closing balance of Government and Other Institutional Funds of **€5,593k** (see Note 15).

23. Ultimate Controlling Party

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



Christian Aid is a member of

actalliance

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