



CHRISTIAN AID IRELAND

COMBINED FINANCIAL
STATEMENTS

For the year ended 31 March 2016



CONTENTS



SUPPORTING PEOPLE TO REALISE THEIR RIGHTS

Overseas Programme Page 6

CHALLENGING STRUCTURES AND SYSTEMS

Overseas Programme Page 9

PROMOTING GENDER EQUALITY

Overseas Programme Page 11

PROVIDING HUMANITARIAN AID

Overseas Programme Page 13

3	Identity-Mission-Vision-Values
4	Message from the Chair
5	Message from the Chief Executive Officer
6	Supporting People to Realise their Rights
9	Challenging Structures and Systems
11	Promoting Gender Equality
13	Providing Humanitarian Aid
15	Fundraising
18	Looking Ahead
19	Review of Financial Outcome
21	Structure, Governance and Management
24	Accountants' Report
25	Euro Combined Statement of Financial Activities
26	Euro Combined Balance Sheet
27	Euro Combined Cash Flow Statement
28	Euro Notes to the Financial Statements
40	Sterling Combined Statement of Financial Activities
41	Sterling Combined Balance Sheet
42	Sterling Combined Cash Flow Statement
43	Sterling Notes to the Financial Statements
52	Legal and Administrative Information



We believe in life before death

Identity

Christian Aid Ireland is an international aid and development agency. We are an agency of our churches in Ireland and are mandated to work on relief, development and advocacy to end poverty. We work with local partners in over 40 countries worldwide.

Mission

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

Vision

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

Values

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

MESSAGE FROM THE CHAIR



Welcome to Christian Aid Ireland's Annual Report for the year ending 31st March 2016.

Our 70th anniversary year was, for me, both challenging and inspiring in equal measure. At the beginning of May 2015 I was privileged to have been invited to speak at a Peace Conference in Bamako, Mali, organised by ACT Alliance¹. The audience was a diverse cross-section of Malian society including government officials, religious and community leaders and refugee representatives who had travelled from neighbouring countries especially to speak at the conference. All were brought together in their common goal of seeking the best practices as religious leaders in building peace in their country.

It is humbling that we in Ireland are regarded as standard bearers for successful peacebuilding. As Christian Aid Ireland takes forward the global lead for *Tackling Violence and Building Peace* for the wider Christian Aid organisation, we do so mindfully and honoured to undertake such a serious task.

I would like to pay special tribute to the members of our Christian Aid Ireland Board who give generously of their time and skills to exercise their responsibilities to the highest governance standards. Many of the members also sit on the Board sub-committees and bring their own particular skills and expertise to the table which we are grateful for.

The foundation stone of our organisation is the Churches². We are the Churches Development Agency in Ireland and were set up to respond to broken and impoverished

¹ ACT Alliance: Action by Churches Together, the worldwide ecumenical network for emergency relief.

² CAI is the official relief and development agency of the Church of Ireland, the Presbyterian Church in Ireland, the Non-subscribing Presbyterian Church in Ireland, the Methodist Church in Ireland, the Moravian Church, the Religious Society of Friends (Quakers), the Salvation Army, and the Irish Council of Churches.

communities seventy years ago. That was in the aftermath of the Second World War, , today we continue to care for people who have been displaced from their homes and homelands through war and violence, this time in Syria and other countries in that region. We still respond to those communities today, wherever they are and regardless of their faith or race.

Christian Aid Ireland cannot do the work we do without the help and generosity of our supporters. They are also partners in our work. To all who make our work possible, we not only owe a debt of gratitude, but an obligation of transparent accountability. We would particularly like to thank Irish Aid for their generous financial support over the last decade that has enabled us to continually expand and improve our overseas programmes.

We are committed to working as efficiently and effectively as possible to maximise the impact of every pound or euro we are given. The environment for fundraising in Ireland has never been harder but we are encouraged and immensely grateful for the donations, both prayerful and financial, that we receive from all our supporters each year.

So, on behalf of the Board, the staff and our partners worldwide, we would like to say a huge thank you for your continued support and generosity.

May God bless you and yours,

A handwritten signature in black ink that reads "Trevor Williams". The signature is written in a cursive style.

The Rt Revd Trevor Williams
Chair of the Board, Christian Aid Ireland

MESSAGE FROM THE CEO



2015 has been a significant year for our vision of an end to world poverty and for Christian Aid Ireland itself as we commemorated our 70th Anniversary year.

We celebrated the anniversary in a variety of ways: adding an impressive 70 new fundraising events to our all-Ireland programme and hosting thanksgiving services in Belfast and Cork, the latter attended by Dr Rowan Williams, the Chair of Christian Aid Britain and Ireland. We also completed a very successful four-year programme with Irish Aid; celebrated the signing of the Paris Agreement on climate change and welcomed the adoption by the United Nations of 17 new 'Sustainable Development Goals'.

It was also a year which saw hundreds of thousands more people fleeing conflict and violence and we had to react quickly to support our partners when not one but two devastating earthquakes hit Nepal in April and May.

In 1945, British and Irish church leaders came together to do something about the refugee crisis in continental Europe. As the years went by, the churches' agency – which came to be known as Christian Aid – widened its remit to tackle poverty and the causes of poverty in the developing world.

Seven decades on and the news in 2015 was once again dominated by the plight of refugees in Europe. As the violence in Syria and Iraq forced many thousands of families out of their homes, Christian Aid and our local partner organisations were working in and around the conflict zone to give what help we could. This support included food, water, blankets, hygiene kits and counselling.

I visited northern Iraq earlier in the year to see some of this work for myself. One woman I met, called Nisreen, told me how she fled Syria with her husband and two children. 'It was not safe and we knew we had to go. We

walked to Iraq. When we came here we had nothing except the clothes on our back.'

Nisreen told me in a very quiet, subdued voice that she used to have a lovely home in Syria. She would love to go back but she knew in her heart that this would not happen. Nisreen's story was not unique. I met many women refugees in Iraq and heard their stories, all of them distressing.

We also worked hard through the year with our partners in other areas of conflict, including South Sudan, Colombia and the Democratic Republic of Congo.

Meanwhile in Europe, where our work began all those years ago, Christian Aid continued to support our ACT Alliance (Action by Churches Together) partners to give much needed relief to exhausted refugees arriving on our shores.

2015 turned out to be a major year for climate change campaigners with the signing of the Paris Agreement at the UN Climate Summit at the end of the year. In the run-up to the agreement, Christian Aid supporters took part in numerous marches for climate justice in Cork, Galway, Dublin, Belfast, and many places in between. A group of our supporters even travelled from Ireland to Paris to add their voices to the call for all our governments to show some leadership. Climate change is, after all, one of the major causes of poverty in poorer countries. Unusual droughts and unpredictable rainy seasons have been leading to devastating crop failures.

The other major development of interest in 2015 was the adoption by the United Nations of 17 new 'Sustainable Development Goals'. These replace the earlier Millennium Development Goals and will apply from 2016 to 2030. They cover a wide range of areas critical to ending poverty, including tackling inequality, discrimination, health, water sanitation, economic growth, climate change, and food security.

I particularly welcome the inclusion of Gender Equality as one of the new Goals, and the target of 'eliminating all forms of violence against all women and girls in public and private spheres'.

As we face into the coming years, Christian Aid and our partners will be watching what governments do next to ensure that the Sustainable Development Goals translate into meaningful action for the communities we work with around the world.

A handwritten signature in black ink that reads "Rosamond Bennett".

Rosamond Bennett
CEO Christian Aid Ireland

SUPPORTING PEOPLE TO REALISE THEIR RIGHTS



We want all people to live full, rewarding and dignified lives, where decisions affecting them are made fairly and people have the power to shape their own future.

- We work with partners to ensure all people can fairly benefit from the world's resources and enjoy access to essential services
- We support partners and communities to strengthen their ability to hold elected representatives, local authorities, churches and companies to account
- Where communities have been affected by violence, we work with them to find peaceful alternatives. We also support and are witness to the work of human rights defenders and demand accountability from perpetrators of violence

Access to Essential Services

The drivers of poverty in many countries remain structural, political and institutional. While space for citizen participation has grown in some jurisdictions, it has not always followed that service delivery in those areas has improved. Lack of political will and resources have remained critical factors that have undermined the progress of achieving better services for the world's poorest communities.

Our partners advocate as part of larger networks to increase the pressure on governments and also work on the supply side with service providers in order to increase access to the communities who need it most.

Angola

Twenty-nine marginalised communities in Angola have seen increased access to state services of education and identity registration. Eleven communities have increased access to health services through more consistent state or non-government and state campaigns which include vaccinations for children under five, HIV testing and birth registration.

Guatemala

Christian Aid Ireland partners successfully advocated for a €125million increase in budget for health and rural development.

Zimbabwe

A residents' association supported by Christian Aid's partner PRFT³ mobilised their community to input into the 2016 council budget, resulting in the allocation of resources to enable people living with disabilities to access council-owned buildings.

There is now sustained, mutually respectful dialogue between residents' associations and councils on service delivery as opposed to confrontational and suspicious engagements in the past.

Land Rights

The experiences in countries where Christian Aid Ireland works show a full range of concerns related to land: from forced evictions for urban regeneration and land reallocation, large-scale land acquisitions, oppression, control and violent land usurpation, and overall land governance issues in all cases.

During the year, Christian Aid Ireland published a *Land Programmes Toolkit*⁴ to help programmes develop and deepen strategies for working on land. It gives an overview of land issues in the global context and offers tips for conducting a power analysis related to land.

³ PRFT: Poverty Reduction Forum Trust

⁴ <http://www.christianaid.ie/images/land-matters-programme-toolkit-nov2015-final.pdf>

In November 2015, we published two important policy papers:

“Land Matters: Dispossession and Resistance” is the first significant piece of Christian Aid Ireland research on land globally and seeks to contribute to greater understanding of how people respond to and resist dispossession.

“Large-Scale Land Acquisitions” analyses the increase in demand for large-scale land acquisitions in developing countries from investors, leading to increased marginalisation of people living in poverty.

These papers have been widely distributed and Irish Aid have invited Christian Aid Ireland, in partnership with University College Cork, to co-host a policy development seminar on land in 2016, to assist them in developing their policy position on land.

Angola

Of forty communities that have been claiming rights to housing with the support of Christian Aid Ireland’s partner SOSH⁵, 63% have been fully or partially successful (fair compensation band or re-housed and/or prevented evictions).

IOPT

(Israel and Occupied Palestinian Territory)

The Praver Plan, which aimed to displace Bedouin communities in the Negev, has been frozen. An alternative plan for the Negev has been presented and in 2015 the Minister of Agriculture met with the leaders of some of the ‘unrecognised villages’

Efforts to protect the rights of communities to demonstrate, coupled with legal petitions, have led to Palestinian citizens of Israel holding on to land they own or use within the programme cycle, for example:

- Demolition of Umm el-Hiran (pop 1,000) is currently delayed.
- The “unrecognised village” of Al Sira in the Naqab/Negev had its demolition order removed following years of litigation.
- There are now cases of Palestinian citizens of Israel being registered to live in Jewish majority communities.

⁵ SOSH: SOS Habitat -Acção Solidária

Successes in Angola

HUILA

Pastoralist land tenure secured in 2015 following 4 years of advocacy: 17 km of land for pasture are in the process of being legalised as belonging to the 7 agro-pastoralist communities

KWANZA SUL

Successful resistance of land grabbing by a neighbouring farmer by a community

BENGUELA

Successful or partially successful resolution of more than 50% of cases until the end of 2015: stayed on land, halted demolitions, received housing, and/or opened up a dialogue process with power holders

MAVINGA

Communities successfully negotiated with the local administration to prevent forced resettlement

Tackling Violence Building Peace (TVBP)

Christian Aid Ireland has been tasked by the wider Christian Aid organisation to take the global lead on TVBP, recognising the strength of our programme work on violence and peace building. Christian Aid Ireland supports partners globally who specialise in conflict transformation, violence reduction and prevention, and peace building.

We have established a strong academic partnership with the Transitional Justice Institute in the University of Ulster, Belfast, which has resulted in two significant peer learnings. Last year: Conflict Transformation (Nov 2014) and this year: Applying Transitional Justice Approaches in IOPT (Nov 2015).

We have also secured an annual scholarship for our partners to attend the Institute's summer school which focuses on gender and peace building.

Colombia

An internal resource paper on protection issues was developed in partnership with Peace Brigades International (PBI).

Also in 2015, PBI held a workshop focusing on women human rights defenders.



Above: Wateuma Casamasingui along with other Embera women in Colombia led a march to protect their sacred hill. They faced the Army and were determined not to allow mining in their territory. Mining companies came to the Careperro hill in 2009 to exploit gold and metals. Support from our partner, the Inter-Church Commission for Justice and Peace, allowed Wateuma and another 1,200 Embera people to protest and get the mining companies out of their land. *Photo credit: CA/ Matt Gonzalez-Noda*

El Salvador

Workshops were held with El Salvador partners to provide tools for conflict transformation and psychosocial support to overcome the difficulties of working in violent environments.

Mali

Community leaders in Benjily village, Mopti, spoke of how Irish Aid funding supported their village in resolving conflict through construction projects that brought together youth from a number of local villages to build a watering hole and dam to service the villages.



Rt Rev Bishop Trevor Williams speaks to the assembled company at the Mali Peace Conference.

In May 2015, the Chair of the Christian Aid Ireland Board was invited to be the keynote speaker at a Peace Conference held in Bamako, Mali, by ACT Alliance⁶. Bishop Trevor Williams spoke of his experiences with the Corrymeela Community and urged religious, community and minority group leaders present to keep going with their efforts to support peace in Mali.

⁶ ACT Alliance: Action by Churches Together

CHALLENGING STRUCTURES AND SYSTEMS

Many people cannot escape poverty because of decisions made by those with power, like governments and big corporations. Where injustice happens, we work alongside our partners to expose it and campaign against it.

- We support the work of our partners to campaign and lobby those who can change practices and structures that maintain inequality and poverty
- We also work in Ireland, the UK, the EU, and in other international arenas to highlight injustices, such as unjust tax rules and reform systems that have a damaging effect on development in poorer countries

International advocacy is a central element to Christian Aid Ireland's theory of change and is recognised by our partners as our most important contribution beyond funding. In addition to influencing debate nationally, Christian Aid Ireland has also influenced the international development sector in Ireland, whilst establishing ourselves as credible media commentators on specific issues.

Tax Justice

As one of the first international development NGOs working on tax justice in Ireland consistently over the last four years, there is clear evidence linking our contribution to this issue through references to international tax policy and its impact on developing countries in government policy.

Since last year a number of other NGOs have started to work on the issue of tax justice and Christian Aid Ireland has established, hosts and chairs a newly formed Tax Justice Network Ireland group to move this work forward congruently.

In April 2015, Christian Aid Ireland launched an online e-action calling on local authorities to scrutinise the tax affairs of companies they do business with. The Education and Campaigns Co-ordinator also lobbied local councillors. As a result, Belfast City Council and Lisburn and Castlereagh Council amended their procurement procedures in May.

A specific example of the effectiveness of the advocacy work of Christian Aid Ireland was the announcement by the Department of Finance in the Republic that it intended to conduct an analysis of Irish tax policy to determine whether it negatively impacts on developing countries – a "Spillover Analysis".

This was an issue that our Head of Advocacy brought to the attention of the Department back in 2011. At the press release announcing the launch of the work, reference was specifically made to Christian Aid Ireland as being one of the motivators behind the decision to conduct the analysis.

Climate Change

One of Christian Aid Ireland's key campaigns in recent years has been on the corporate priority of Climate Change. An important strategy has been to engage our supporter churches in this campaign. In 2015 we organised a climate change panel discussion at the Church of Ireland General Synod and the Methodist Church Conference, which will provide a basis for future campaigning with the churches.

Christian Aid Ireland was also part of a team organising climate change ecumenical services and rallies in Belfast, Dublin and Cork in November 2015 ahead of the UN climate change talks in Paris. Thousands of people took part in the event in Dublin and hundreds in Belfast and Cork. We also co-operated with Trócaire and Eco-Congregations on a series of Climate Conversations including a special Ecumenical Service on Climate Justice attended by President Higgins.



Above: Members of the public take part in a mass "Heads in the Sand" event on Sandymount Strand to highlight the government's attitude towards climate change. The event was organised by Stop Climate Chaos, an umbrella group of development agencies.

In June 2015, Christian Aid Ireland coordinated a Skype lobby of Parliament linking supporters in Belfast with MPs in Westminster for a discussion on climate change. We lobbied ten MPs on one day and followed up with local constituency lobbies with a further two MPs. Three of the MPs asked parliamentary questions on Christian Aid Ireland's recommendations as a result.



Photo Credit: Press Eye

Christian Aid Ireland also lobbied ninety Irish TDs in partnership with Stop Climate Chaos Ireland. As a result, both opposition TDs and government backbenchers spoke about the weaknesses in the Climate Bill identified by Christian Aid Ireland and other members of Stop Climate Chaos in the Dáil.

Israel and the Occupied Palestinian Territory (IOPT)

Christian Aid Ireland stands with both Israelis and Palestinians who are seeking a just peace.

Advocacy by Christian Aid Ireland and partners and subsequent recommendations in the report of the UN Commission of Inquiry on Gaza in 2015 calling for the referral of matters to the International Criminal Court, led to EU members of the UN Human Rights Council supporting the adoption of progressive recommendations.

In March 2016 Hazel Baird, a Director on the Christian Aid Ireland Board, travelled to IOPT with Christian Aid and Churches Together in Britain and Ireland.

The purpose of the visit was to better equip and engage church leaders to articulate the effects of social and political unrest on the IOPT region; to make critical connections between national and international policy and how they contribute to growing poverty and inequality in the region. Hazel's blog can be accessed via our website through this link:

<http://www.christianaid.ie/pressoffice/blog/hazel-baird-visits-iopt.aspx>

Challenging Structures and Systems

There have been many successes in our overseas programme challenging political structures and administrative systems that maintain inequality and poverty, for example:

Guatemala

Christian Aid Ireland partners ICEFI⁷ and Congcoop made proposals for a more inclusive electoral law (electoral quota for ethnic groups and women representatives and more transparency in electoral campaign funding) which were included in the bill which is now in Parliament for approval.

Colombia

Christian Aid Ireland partners ICJYP⁸ and CCAJAR⁹ played a significant role in a reconciliation initiative which made national headlines in 2015, when the President asked victims of the Justice Palace atrocity for forgiveness.

Sierra Leone

During the year, Christian Aid Ireland's partner BAN¹⁰ influenced the government to increase taxation for higher income earners.

Zimbabwe

In 2015, a community supported by Christian Aid Ireland's partner ZELA¹¹ forced the closure of a mine that was degrading the environment.

⁷ ICEFI: Central American Institute of Fiscal Studies

⁸ ICJYP: Inter-Church Commission Justice & Peace

⁹ CCAJAR: Jose Alvear Restrepo Lawyers' Collective

¹⁰ BAN: Budget Advocacy Network

¹¹ ZELA: Zimbabwe Environmental Law Association

PROMOTING GENDER EQUALITY



We want more inclusive societies where men and women have equal access to opportunities, decision-making spaces, and are free from gendered based violence. We believe that lasting peace and development is impossible when half the population is excluded.

- We support our partners to lobby for the equal and systematic representation of women and girls in all decision-making spaces; to promote their access to education; and to facilitate economic opportunities
- We work with partners in Ireland and overseas to promote appropriate responses to gender-based violence; justice for survivors; and effective prevention measures
- We encourage partners to work with men, as well as women, and influential community leaders to gain their understanding and support for gender equality

Gender and Power

Christian Aid Ireland has two key strategies to meet the challenge of strengthening gender and inclusion and improve the targeting of specific groups of vulnerable and excluded citizens:

- intersectionality and a nuanced understanding of vulnerability
- targeting based on age, gender and diversity

For example, an indigenous, old, landless woman can suffer compounding discriminations by virtue of ethnicity, age, gender and lack of access to or control over resources.

Exploring the intersectionality of these forms of discrimination provides a more comprehensive analysis of her situation, which can inform appropriate responses.

Christian Aid Ireland understands poverty to be about much more than lack of income - it is the lack of power to exercise basic personal, economic, political or social freedoms.

The issue of vulnerability was explored at length in the development of Christian Aid Ireland's Programme Strategy. We challenge the dominant notion of 'women and girls' as exclusively vulnerable and in need of protection, but rather understand all gender identities to be both resilient to and vulnerable from different risks in different situations.

Under our programme objective on "Women's Empowerment and Gender Equality" in our new programme strategy, we commit to undertaking age, gender and diversity analysis of the causes of poverty, to understand the vulnerabilities, capacities and power of individuals and communities. A new tool has been developed, with colleagues in the Christian Aid global organisation, to assist this analysis.

An external evaluation carried out in 2015 found that many of our programmes have actively supported the participation of women in decision making processes and positions in the political sphere:

Sierra Leone

Twelve women were elected into the Kailahun district council out of twenty-nine councillors.

Zimbabwe

Evidence of greater inclusion and participation of women has generated pro-poor government responsiveness and an environment of improved stability and reduced violence. However, the quality of women's participation and which women are participating was not adequately evident, and the approaches to gender equality of some partners are still closer to "Women in Development" than the more transformative agenda of real gender equality.

Gender analysis was found to be stronger when considering more traditional issues such as health, education and basic services but less evident in partner (and Christian Aid) research and advocacy on tax justice, mining and extractives or the role of both men and women during conflict.

Israel and Occupied Palestinian Territory

Gender workshops in IOPT highlighted the challenges that human rights organisations face when responding to gender inequality – the expectation that gender equality is implicit in the organisation's ethos has not always borne out in practice.

During the year CAI's Gender Advisor supported a review of gender work in the IOPT programme, participating in partner audits and leading joint workshops across IOPT to determine the technical support needs and share Christian Aid's Gender Strategy.

Learning and challenges were presented, with peers challenging each other's weaknesses. Individual partner plans on gender will follow in 2016.



CAI staff viewing hygiene kits that are distributed to women by our partner ASUDA in Iraq. Photo credit: Ann Ward

Guatemala

In 2015, CAI's partner CODEFEM¹² in partnership with the Ministry of Planning, developed an Operating Guide for Gender Sensitive Budgeting to be used by Public Institutions to guarantee gender classifier implementation in budget design.

By the end of 2015, as a result of the work of another CAI partner, forty-nine women and seven youth from the municipalities of Santa Catarina Ixtahuacán, San Antonio Palopó and San Lucas Toliman reached political posts in decision-making bodies at the communal development committees.

Irish Consortium on Gender Based Violence (ICGBV)

Christian Aid Ireland has been actively engaged with the ICGBV in the last four years. Our CEO, Rosamond Bennett, has been the Chair of the Consortium since 2014 and is the first CEO to take on the 2-year position.

In July 2015, Rosamond attended the Irish Humanitarian Summit where she facilitated a breakout session on *Protection and GBV: How to systematically integrate protection and gender-based violence initiatives in norms, policy and practice* along with Diana Trimino from International Rescue Committee. This Summit was part of Ireland's preparation for the World Humanitarian Summit that was held in Istanbul in May 2016.

Rosamond also held a summer meeting of the CEOs and Directors of the member organisations of the Consortium to brief them on the recent work of the Consortium and also to facilitate a discussion on how we as leaders could continue to prioritise, within our international programming, the issue of eradicating all forms of gender based violence.

In November 2015, the Consortium held a CEO breakfast, attended by Mary Robinson, where we had the opportunity to thank her for all that she had done for the Consortium in her ten years as Patron. Mrs Robinson said that she while she may no longer be Patron, she would always be an ambassador and advocate for the Consortium and its work. She personally thanked Rosamond for her strong leadership of the Consortium over the past two years.

The final event of 2015 was the Consortium's Annual Seminar *Standing Up, Speaking Out: Transforming Men's Attitudes and Behaviours to end Violence against Women*. The event was attended by the incoming Patron, President Michael D. Higgins, who spoke about GBV as a global issue. Our CEO and Chair of the Consortium introduced the event on the day and gave a response to the President's speech.



The President and Mrs Higgins with Rosamond Bennett at the ICGBV annual seminar. Photo credit: Paul Sharp/SharpPix

¹² CODEFEM: Collective for the Defence of Women's Rights in Guatemala

PROVIDING HUMANITARIAN AID

When disaster strikes, it is the poorest who are hit hardest. We provide immediate aid through our partners on the ground and we work with communities to help them cope with future disasters.

- We act quickly to save lives and livelihoods and to reduce suffering so that people can live with dignity in safe communities
- We speak out about injustice and the disproportionate effect that disasters have on poor and marginalised people



Humanitarian work is central to Christian Aid Ireland's identity and part of its core business. Through this work, we aim to significantly reduce the loss of lives, livelihoods and assets of vulnerable people.

Together with our partners, we champion an approach that integrates preparedness, response, disaster risk reduction, advocacy and development in order to deliver programmes that respond to the multiple and complex risks faced by the communities we aim to assist.

Other protracted crises also showed worrying trends across the globe. Needs increasingly outweigh resources and the delivery of humanitarian aid is becoming more complex.

In 2015, 59.5 million people were displaced around the world, representing the highest number of displaced people since World War II. Since 2011, the Syrian conflict has driven this acceleration. In addition, large-scale humanitarian crises in Iraq, South Sudan and Yemen, coupled with decades-old instability and conflict in places such as Afghanistan and Somalia, means that millions more people are on the move. International humanitarian law and its principles are often overlooked by combatants and, as in previous years, humanitarian access to those most in need has been challenging.

In response to the **Syrian refugee crisis**, Christian Aid Ireland has supported our local partner in the Kurdish region of northern Iraq to provide emergency assistance, primarily to women and girl refugees who have suffered or are at risk from gender based violence.

As the Iraqi conflict escalated and increasing numbers were displaced within Iraq, this project was expanded to include displaced Iraqis, and the host community is also included in order not to provoke tensions between communities. Women and girls are provided with legal, psychosocial, medical and socio-economic support as needed, and families and communities are supported to develop their own solutions to addressing community and intra-household violence.

In **South Sudan**, despite the establishment of a fragile peace, civil war has deeply damaged the social fabric, resulting in almost 6 million people in need of humanitarian assistance.

In 2015, Christian Aid Ireland provided support for life-saving emergency response work in Unity and Northern Bahr el Ghazal States. Unity State is one of the worst affected and most difficult to access areas in the country. The conflict has disrupted trade routes and had a severe impact on agricultural production. Through our local partners, we have been able to support communities most in need in rural and remote areas that other agencies have not reached.

Vital assistance we provided included setting up mobile markets providing food and other essential items that otherwise would not be available to remote communities, thus limiting their need to undertake dangerous journeys to access basic goods. The project also benefits local traders, injecting much needed resources into the very fragile local economy.

We continued our longstanding work in **Eastern DRC** in 2015 as shocking levels of gender based violence remain a huge area of concern in this region. Our work in South Kivu province of DRC addresses the immediate needs of conflict-affected households, including providing essential food and non-food items as well as supporting restoration of livelihoods, while also aiming to prevent and respond to gender based violence.

In a society so deeply impacted by violence, reducing gender based violence will be a slow and difficult process. Christian Aid Ireland's partner therefore continues to provide direct services and support to survivors, while at the same time working with communities to change deeply entrenched attitudes and behaviour which facilitate and exacerbate violence.

Around the world, climate change is one of the major causes of increasingly frequent climate-related events, together with population growth and patterns of economic development. The development of settlements in earthquake zones, flood plains and other high-risk areas has increased the likelihood of a routine hazard becoming a major catastrophe that affects many people and results in those who are already vulnerable suffering the most in these crises.

In 2015, Christian Aid Ireland supported our partners in the aftermath of the earthquakes in Nepal and Pakistan and avalanches in Afghanistan.

In Nepal Christian Aid Ireland's partners distributed Irish Aid pre-positioned non-food stocks to people affected by the earthquake; in Pakistan partners provided essential winterisation kits to 840 households and in Afghanistan 235 households were provided with shelter repair kits and 300 with emergency food assistance. All of these responses were integrated in to Christian Aid's wider response to these emergencies and coordinated with the broader humanitarian community.

Christian Aid Ireland's humanitarian work continues to make a significant and much appreciated contribution to Christian Aid's overall humanitarian programme, both in terms of material and financial resources provided and technical support.



PAKISTAN

840

Winterisation kits distributed to households

AFGHANISTAN

235

Shelter repair kits distributed to households

300

Emergency food assistance to households

NEPAL

Emergency Shelter, 15 days food rations and WASH kits given to **19,106** households within one month of earthquake

SOUTH SUDAN

In Unity State, **640** target households receive \$60 worth of vouchers each month for 4 months.

In Bahr el Ghazal, where markets are more accessible **500** target households receive cash instead

FUNDRAISING



Christian Aid depends on the thousands of volunteers who give their time, their talents and their energy to enable us to achieve the greatest impact in our overseas programmes.

We acknowledge with gratitude the extraordinary generosity of individuals, churches, schools, trusts and foundations who, through their donations, have supported our work in over 40 countries in the developing world.

We are committed to working for an end to poverty, inequality and injustice and we are grateful to all our supporters who have journeyed with us in 2015.

Support from our sponsoring churches

We are grateful for the continuing prayerful support of our sponsoring churches, particularly in relation to our long-term development programmes.

In 2015, the Presbyterian World Development Appeal funded projects in Ethiopia, South Africa, India, Zimbabwe, Angola and Burundi.

In Ethiopia, farmers in the Chewaka District will benefit from very practical support, and the provision of machinery that will enable them to add value to their ground nut crops. It is hoped that these producers will reach their full potential and lift themselves and their families from a life of food insecurity and poverty.

The Church of Ireland Bishops' Appeal funded a variety of projects from Afghanistan, Colombia, El Salvador, Burkina Faso, Haiti, Brazil and Ethiopia. In Burkina Faso, Christian Aid is working to provide the Louda Village with a solar powered irrigation system. This water supply will help to improve crop yields, nutrition, household incomes and the level of access families have to clean drinking water.

The Methodist World Development and Relief committee supported the work of Christian Aid in South Africa and Bolivia. In Bolivia they funded our partner organisation Soluciones Practicas who have been working in the Amazon Basin with communities who have suffered the devastating effects of flooding. Christian Aid and Soluciones Practicas are working with families to increase their resilience in the face of climatic changes, through equipping them to diversify their crops and plan for the future.

The Religious Society of Friends, the Moravian Church and the Non-Subscribing Church of Ireland are all practical and prayerful in their continuing support. Irish Quaker Faith in Action funded a labour rights project in Egypt which is being implemented by our partner organisation Wadi el Nil. This project has been providing much needed support to the local quarry workers union on understanding labour rights. Wadi el Nil have been working to establish a fully functioning and self-sustaining union for quarry workers, which addresses key labour concerns and provides training opportunities for quarry workers wives.

Community Fundraising

In 2015, Christian Aid marked seventy years since our formation in 1945. The vision of those founding churches for a world of peace and stability, of equality and justice for all, remains a core part of our vision today.

We are grateful to the many groups and individuals who rose to the challenge of having seventy **new** events to mark seventy years. The events varied from a Barbecue, Flower Festival and Golf Outing to a sponsored 'stay awake' night. Our 70th Anniversary Concert was held in the Ulster Hall in Belfast, raising almost £6,000. The capacity crowd enjoyed a variety of choral and orchestral music, including the Voices Together Community Choir (below).



There was a very generous response to our Christian Aid Week Appeal through the annual house-to-house collections, coffee mornings, lunches and cake sales. The focus was on our work in Ethiopia, highlighting in particular

the plight of female farmers and their lack of access to livestock and land. The practice of child marriage was addressed in the promotional materials and the response of our partner HUNDEE to improve the situation and status of women.

When two devastating earthquakes hit Nepal on 25th April and 12th May 2015 churches, groups and individuals responded so generously in response to our emergency appeal and raised a total of €622k / £457k.

2015 saw a significant increase in the numbers of refugees in the world to 59.5 million. Christian Aid is grateful for the generous support for our work with refugees and displaced people, not only in Europe but in Iraq, Lebanon, South Sudan and Colombia.

For 70 years we have been about building hope from rubble and creating opportunities out of despair. For 70 years we have been following the requirement that all Christians should love God and love our neighbour as ourselves.



Challenge Events

Across the country, our more energetic supporters have taken part in our challenge events.

Over 200 walkers tackled the Sheep's Head Hike in County Cork and more than 350 cyclists enjoyed the cycle routes across Co. Down. A new hiking event was trialled in south Dublin, the Wicklow Way, and these events raised a terrific total of €22,648/£16,442 for the work of Christian Aid.

Corporate, Public and Private Sector support

A wide range of projects were supported by our corporate partners, trusts, foundations and public sector bodies.

These included resilient livelihoods amongst the Tacana Community in the Amazon Basin, Bolivia; solar powered irrigation in Burkina Faso and a project in North Kivu,

Democratic Republic of Congo to support rural communities affected by the ongoing civil war as they re-establish agricultural market chains and increase the quantity and quality of their cassava, beans and onion harvests (pictured below)

This generous support has been invaluable to sustain our programmes in these regions.



Digital engagement

As part of Christian Aid Ireland's marketing strategy, digital engagement is vital to give our supporters a sense of our organisation, work, purpose and identity.

We create content around promotion of activities, events, appeals, campaigns, news items, resources and key moments.

To complement our website (christianaid.ie) and e-marketing, we use social media channels such as Facebook, Twitter, YouTube and LinkedIn - cost effective platforms on which we engage, educate and listen to our supporters.

Using an integrated approach to our digital marketing and through monitoring our progress using analytical tools, we have experienced an increase in engaged supporters and also a 19% increase in online donations.

In 2017, Christian Aid Ireland will launch a new redeveloped website. Our new website will not only include functional changes which will improve website user journey, but also cosmetic changes with multi-device compatibility and a medium through which we can profile the impact of our programme work and build upon the integrity of our identity and brand.

Our commitment to good practice

As a signatory to the ICTR's¹³ Guiding Principles of Fundraising we adhere to its requirements of accountability and transparency in both our fundraising activities and communications with supporters.

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

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

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

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



¹³ ICTR: Irish Charities Tax Research

LOOKING AHEAD...



Programme Strategy

In the coming year Christian Aid Ireland will be finalising its new Programme Strategy for the next five years 2016-21, which will incorporate the *Tackling Violence, Building Peace* (TVBP) strategy as an inherent part of its strategic objectives. The strategy will also set out the countries we are going to focus on in order to deliver a high quality and effective programme.

Irish Aid Funding

We will be applying to Irish Aid for the next round of their Programme Funding Grant 2017-21 and Humanitarian Programme Plan Funding for 2017-18. These applications are due to be submitted in the summer of 2016.

Launch of new website

We will be launching our new website in 2017. The website will be completely revamped including cosmetic and functional changes which will improve the user's experience of the site and lead to greater information access and fundraising potential.

Investing in fundraising and marketing

We constantly strive to ensure that we are as effective and as efficient as possible. In order to be able to do this and fulfil the commitments we have made to our overseas programmes, we are aware that we need to grow our income. We will be looking to invest in our fundraising and marketing functions within the organisation in the coming year to make this happen.

Advocacy and Campaigns

A key priority for the coming year will be to align our policy and advocacy work more closely with our programme work as well as continuing to build on our work on tax justice and Christian Aid's global advocacy priority on climate change post Paris 2015.

Transparency and Accountability

The coming year will be the first year that we will be reporting our programmes on the International Aid Transparency Initiatives website. IATI makes information about aid spending easier to access, use and understand and confirms our commitment to work with openness, integrity and transparency.

REVIEW OF FINANCIAL OUTCOME

The financial statements for Christian Aid Ireland are set out on page 25.

A detailed commentary on the financial results for the year to 31st March 2016 is set out below:

Income

During the year the charity raised **€9,212k** (2015: €9,521k) which reflects the continued commitment of Christian Aid Ireland supporters to meeting the needs of poor communities throughout the world. The income is analysed as follows:

	31/03/16 €'000	31/03/15 €'000
Church & denominational income	722	914
Christian Aid Week	904	766
Government & other official sources	4,963	4,940
Emergency Appeals	924	614
Other income	1,699	2,287
TOTAL	9,212	9,521

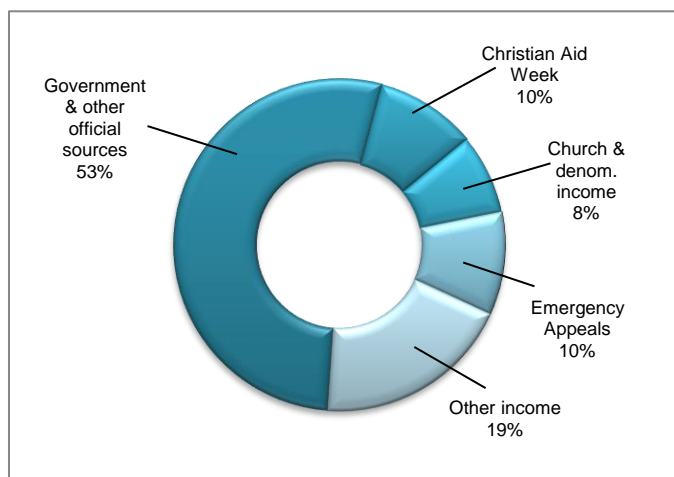


Figure 1: Categories of Income

Income has reduced overall from last year mainly due to the large amount of legacy income received last year (€603k) compared with this year (€108k) and by a 11% reduction in general donations.

However, we were delighted to see an 18% increase in fundraising during Christian Aid Week compared with last year.

Christian Aid Week is a key moment in the year which depends heavily on a network of Christian Aid Week volunteer organisers, volunteer collectors and coffee party hosts, who for the most part come from local Churches.

The amount collected for Christian Aid Week was €904k, up €138k on last year.

Emergency Appeals

The positive response from both our supporters and our sponsoring churches to the Nepal Earthquake Appeal, the Refugee Crisis Appeal and the continuing crisis in Syria meant that emergency appeal income increased by 50% compared with last year.

Government and other official sources

Total Institutional donors income in year was **€4,963k** (2015: €4,940k) made up of the following:

	€'000
Government Funding – Irish Aid	
Irish Aid Programme Funding (IAPF)	2,931
Humanitarian Programme Plan (HPP)	1,310
Emergency Response Funds Scheme (ERFS)	500
Gift in Kind (NFI kits – Nepal)	75
TOTAL	4,816
Charitable Trustees	147
TOTAL Institutional Donors	4,963

Funds received from Irish Aid for our overseas programme remained the same as in the previous year.

Funds of €1,310k (2015: €1,603k) received for the Humanitarian Programme Plan funded our humanitarian work in Mali, DRC and Iraq.

The €500k ERFS funds received during the year were used for sudden onset emergencies in Afghanistan, South Sudan and Nepal.

Expenditure

We spent a total of **€9,443k** (2015: €9,031k) during the year.

€8,747€k (93%) was spent between our charitable activities as follows: Development €5,148k (55%), Humanitarian €2,934k (31%) and Campaigning, Advocacy and Education €665k (7%).

We invested **€696k** (7%) in raising funds.

For every €1 we spent on fundraising this year we raised €13.24 to further our work.

A key part of our work in development and emergencies is out work through partner organisations. These partnerships are funded by means 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.

An analysis of where we spent our charitable funds is provided below.

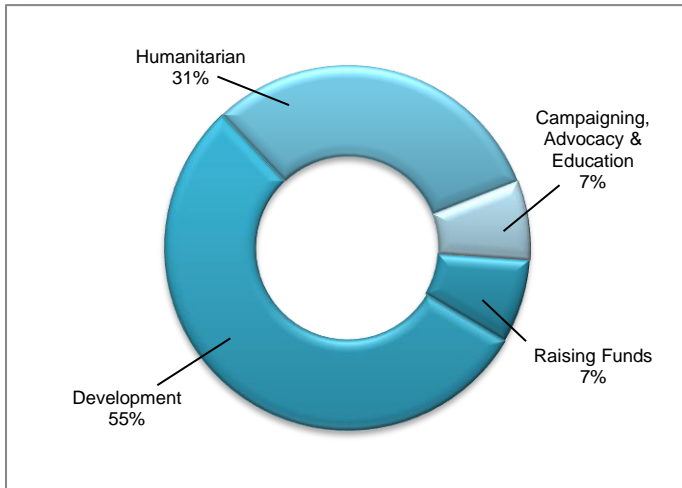


Figure 2: Categories of Expenditure

At 31 March 2016, the Directors considered that **€551k** (2015: €546k) should be held in unrestricted reserves.

Unrestricted funds balances as at 31st March 2016 are detailed in Note 16 of the Combined Financial Statements.

Investment Policy

Investments are made in short term bank deposits in conjunction with cash flow requirements for the organisation.

These deposits are placed only with reputable institutions that have a credit rating of B+ or above. The investment position of the organisation is reviewed by the Finance and Audit Committee on an ongoing basis throughout the year.

Reserves

The total reserves of **€4,778k** at 31st March 2016 fall into two categories:

Restricted Funds

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

At 31 March 2016 we held **€4,227k** (2015: €4,665) in restricted funds, mainly relating to government funding which is scheduled to be spent on planned activities before the end of December 2016, with the remainder relating mainly to emergency appeals funds which are planned to be spent on longer term activities to rebuild lives and livelihoods.

Restricted funds balances as at 31st March 2016 are detailed in Note 15 of the Combined 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.

STRUCTURE, GOVERNANCE and MANAGEMENT

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

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

Northern Ireland

Company registration no: NI059154

Charity no: XR94639

Charity Commission no: NIC101631

Republic of Ireland

Company registration no: 426928

Charity no: CHY6998

Charities Regulatory Authority no: 20014162

The two companies comply with all the legal and fiscal requirements of their own particular jurisdictions but operate together and produce a non-statutory report and combined accounts for the whole of Ireland to reflect this position.

The Memorandum and Articles of Association of both CAI companies registered in September 2006 (amended 2012) represent the founding governance documents. The Articles of Association provide for a member based organisation limited by guarantee.

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

Board of Directors

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

One quarter of the Directors retire each year by rotation. New Directors are nominated by the Nominations Committee and appointed by the members at the Annual General Meeting. When new Directors are appointed, they take part in an induction programme where they are given an introduction to the work of Christian Aid Ireland, and provided with relevant information to enable them to fulfil their roles.

The Board's principal responsibilities include: determining the overall strategy, policies, direction and goals of Christian Aid Ireland; protecting and promoting the identity and values of the charity; and fulfilling their statutory responsibilities.



Above: 70th Anniversary Service Celebration held in St Anne's Cathedral Belfast

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

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

There are currently two committees of the Board:

- Finance and Audit Committee
- Nominations Committee

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

Finance and Audit Committee (FAC)

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

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

The FAC met five times during the year.

Nominations Committee

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

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

The Nominations Committee met three times during the year.

Risk Management and Internal Control

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

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

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

The **key risk areas** of the organisation as at the end of the 2015-16 financial year are:

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

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

Demonstrating the impact of our programmes – working to eradicate poverty requires us to operate in places which are inherently challenging because of conflict, corruption, natural disasters, weak infrastructure and poor governance. Demonstrating the impact of our programmes can be a challenge in these environments as the power dynamics change.

To mitigate against this risk, we operate through partners and alliances that have roots in the communities in which they are working, we monitor the programmes which they are carrying out and provide feedback and build partner capacity where required through training and ongoing support and we ensure that, as a certified Core Humanitarian Standard (CHS) organisation, we incorporate beneficiary feedback into the evaluation of our programmes. We also have systems in place to measure the impact of our programmes and these continue to be developed in line with best practice.

Maintaining our image – we are a strong and effective organisation that works with integrity and humility; however external perceptions of charities and of church based organisations could have an adverse impact on our work. We mitigate against this risk by clearly communicating that our work complies with the highest standards of governance and accountability, and that we comply with all the relevant standards on accountability,

fundraising, images etc. We also mitigate against this risk by communicating clearly that our work to eradicate poverty targets the most vulnerable and marginalised regardless of faith or race, but we engage the church in the fight against poverty and help churches to put their faith into action.

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

Commitment to Best Practice in Corporate Governance

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

Impact of FRS102

The financial statements for the year ended 31 March 2016 have been prepared in accordance with FRS 102 (the Financial Reporting Standard applicable in the UK and Republic of Ireland) and the comparative figures for 31 March 2015 were restated where necessary.

Political Contributions

There were no political contributions in the year to 31st March 2016 and as a result there are no disclosures required under the Electoral Act 1997.

Accountants

The Accountants, Crowe Horwath Bastow Charleton, is eligible and has agreed to continue in office. A resolution proposing their re-appointment will be put to the Annual General Meeting in October 2016.

Statement of Directors' Responsibilities

The Directors are required to prepare the Annual Report and Financial Statements that give a true and fair view of the state of the charity's affairs and of its income and expenditure for the financial year. In preparing the

financial statements, the Directors are required to select suitable accounting policies, to apply them consistently and to make judgements and estimates that are reasonable and prudent.

The Directors are responsible for keeping proper records of account which are prepared in accordance with accounting standards generally accepted in the UK and Ireland and comply with companies legislation (Republic of Ireland: Companies Act 2014; Northern Ireland: Companies Act 2006). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Board on: 21 June 2016

Trevor Williams

.....
Rt Revd Trevor Williams

Carol Ackah

.....
Mrs Carol Ackah

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

In accordance with the engagement letter dated 29 January 2016 we have compiled the combined financial information of Christian Aid Ireland, a company incorporated in Northern Ireland, and Christian Aid Ireland, a company incorporated in the Republic of Ireland, which comprise the Combined Statement of Financial Activities, the Combined Balance Sheet, the Combined Cash Flow Statement and the related notes 1 to 22 from the accounting records and information and explanations you have given to us.

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

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

We have carried out this engagement in accordance with M48 – "Chartered Accountants' Reports on the Compilation of Historical Financial Information" issued by the Institute of Chartered

Accountants in Ireland and have complied with the Rules of Professional Conduct and the ethical guidance laid down by the Institute.

You have approved the combined financial information for the year ended 31 March 2016 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.

Signed: Crowe Horwath Bastow Charleton

**Crowe Horwath
Bastow Charleton**
Chartered Accountants
Marine House
Clanwilliam Court
Dublin 2

Date: 21 June 2016

COMBINED STATEMENT OF FINANCIAL ACTIVITIES €

(Incorporating the Income and Expenditure Account)

For the year ended 31 March 2016

Please note that combined accounts are prepared in both Sterling and Euros. The Euro figures are presented on pages 25–39, and the sterling figures are presented on pages 40–51.

	Notes	2016 Unrestricted Funds	2016 Restricted Funds	2016 Total Funds	2015 Total Funds
		€'000	€'000	€'000	€'000
Income and endowments from:					
Donations and legacies					
- Donations	3	2,526	1,587	4,113	3,965
- Legacies		108	-	108	603
Institutional Grants	4	17	4,946	4,963	4,940
Charitable Activities:					
Other Trading Activities		4	-	4	-
Investments		8	-	8	13
Other		-	16	16	-
TOTAL		2,663	6,549	9,212	9,521
Expenditure on:					
Raising Funds	5	696	-	696	710
Charitable Activities:	5				
- Development		1,123	4,025	5,148	5,951
- Humanitarian			2,934	2,934	1,692
- Campaigning, Advocacy and Education		665	-	665	678
TOTAL		2,484	6,959	9,443	9,031
Net income/(expenditure)		179	(410)	(231)	490
Other recognised gains/(losses)	15/16	(174)	(28)	(202)	109
Net movement in funds		5	(438)	(433)	599
Reconciliation of funds:					
Funds brought forward	15/16	546	4,665	5,211	4,612
Total funds carried forward	15/16	551	4,227	4,778	5,211

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

BALANCE SHEET €

For the year ended 31 March 2016

	Notes	Total Funds 31 March 2016 €'000	Total Funds 31 March 2015 €'000
Fixed Assets	11	27	37
Current Assets			
- Debtors	12	3,186	1,993
- Cash at bank and in hand		3,762	4,604
Total current assets		6,948	6,597
Liabilities			
Creditors falling due within one year	13	(2,197)	(1,423)
Net current assets		4,751	5,174
Total net assets		4,778	5,211
The funds of the charity:			
Restricted income funds	15	4,227	4,665
Unrestricted funds	16	551	546
Total charity funds		4,778	5,211

The financial statements were approved by the Board of Directors on 21 June 2016 and signed on its behalf by:

Trevor Williams

Rt Revd Trevor Williams

Carol Ackah

Mrs Carol Ackah

STATEMENT OF CASH FLOWS €

For the year ended 31 March 2016

	Notes	Total Funds 31 March 2016 €'000	Total Funds 31 March 2015 €'000
Cash flows from operating activities	10	(648)	2,829
Net cash provided by (used in) operating activities		(648)	2,829
Dividends, interest and rents from investments		8	13
Purchase of property, plant and equipment		-	(35)
Net cash provided by (used in) investing activities		8	(22)
Change in cash and cash equivalents in the reporting period		(640)	2,807
Cash and cash equivalents at the beginning of the reporting period	10	4,604	1,688
Change in cash and cash equivalents due to exchange rate movements		(202)	109
Cash and cash equivalents at the end of the reporting period		3,762	4,604

NOTES TO THE FINANCIAL STATEMENTS €

For the year ended 31 March 2016

1. Accounting Policies

Basis of preparation: Combined Financial Statements

The combined financial statements are an aggregation of the financial information shown in the audited financial statements of the related companies of Christian Aid Ireland companies in both Northern Ireland and the Republic of Ireland prepared for the year ended 31 March 2016. 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 2015, "Accounting and Reporting by Charities". The financial statements of each of the companies which are combined have been prepared in accordance with the legislation in the relevant jurisdiction.

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

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

Impact on the first time adoption of FRS102 is set out in note 22.

The following principal accounting policies have been applied:

1.1 Fund accounting

The charities maintain three types of funds as follows:

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

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

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

1.2 Incoming resources

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

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

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

1.3 Resources expended

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

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

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.

1.4 Foreign currencies

The company's functional and presentational currency is euro. Foreign currency balances have been translated at the exchange rate ruling at the balance sheet date. Income and expenditure transactions have been translated at the prevailing rate at the time of the transaction.

1.5 Going concern

The Directors have assessed whether there are any significant doubts regarding the company's ability to continue as a going concern and are unaware of any material uncertainties related to events or conditions that may cast significant doubt upon the company's ability to continue as a going concern.

1.6 Holiday pay accrual

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

1.7 Creditors

Short term creditors are measured at the transaction price.

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

1.10 Debtors

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

1.11 Judgements in applying accounting policies and key sources of estimation

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

(1) 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.

1.12 Tax and Vat

As a registered Charity, Christian Aid Ireland has been granted Charitable Tax Exemption by the Revenue Commissioners under reference CHY6998 and HMRC (her Majesty's Revenue and Customs) under reference XR94639.

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

1.13 Pension costs

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

1.14 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.

1.15 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

2. Taxation

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

3. Donations

	Unrestricted	Restricted	Total	Total
	31/03/16	31/03/16	31/03/16	31/03/15
	€'000	€'000	€'000	€'000
Annual Appeals:				
Christian Aid Week	904	-	904	766
Regular Gifts	553	-	553	528
Church Partnerships	202	3	205	152
General Donations	858	152	1,010	1,143
Denominational Appeals	9	508	517	762
Humanitarian Appeals:				
Gaza Middle East Crisis	-	-	-	165
Iraq Crisis	-	1	1	118
Ebola Crisis West Africa	-	1	1	83
Syria Crisis	-	32	32	27
Philippines Typhoon	-	13	13	220
Nepal Earthquake	-	622	622	-
Refugee Crisis	-	248	248	-
South Sudan Crisis	-	7	7	-
South Asia Appeal	-	-	-	1
Total Donations	2,526	1,587	4,113	3,965

Total donations of €4,113k (2015: €3,965k) include €308k of tax recovered through tax efficient giving (2015: €280k).

4. Institutional Grants

	Unrestricted	Restricted	Total	Total
	31/03/16	31/03/16	31/03/16	31/03/15
	€'000	€'000	€'000	€'000
Government Grants – Irish Aid	-	4,816	4,816	4,784
Other institutions	17	130	147	156
Total Institutional Grants	17	4,946	4,963	4,940

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

5. Total Expenditure

	Grants to partner organisations	Staff costs	Other direct costs	Allocation of support costs	2016 Total	2015 Total
	€'000	€'000	€'000	€'000	€'000	€'000
Raising Funds	-	437	191	68	696	710
Charitable Activities						
- Development	3,802	1,091	237	18	5,148	5,951
- Humanitarian	2,818	-	116	-	2,934	1,692
- Campaigning, Advocacy and Education	-	418	182	65	665	678
Total Charitable Activities	6,620	1,509	535	83	8,747	8,321
Total Resources Expended	6,620	1,946	726	151	9,443	9,031

Total charitable activities expenditure analysed by region:

	31/03/16	31/03/15
	€'000	€'000
Africa	4,133	3,795
Latin America and the Caribbean	1,008	1,907
Asia and the Middle East	3,606	2,553
Ireland and the UK	-	66
Total grants to partner organisations	8,747	8,321

Grant expenditure analysed by region:

	31/03/16	31/03/15
	€'000	€'000
Africa	3,128	2,879
Latin America and the Caribbean	763	1,447
Asia and the Middle East	2,729	1,937
Ireland and the UK	-	50
Total grants to partner organisations	6,620	6,313

All grants are to organisations not individuals. The full list of grants of €6,620k to organisations are available on our website at the following link: http://www.christianaid.ie/resources/corporate_reports/annual-reports.aspx

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

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

Allocation of support costs:

	Basis of Allocation	31/03/16	31/03/15
		€'000	€'000
Human resources	Headcount	70	61
Information resources	Headcount	81	75
		151	136

Governance Costs amounting to €47k incurred in the year to 31st March 2016 have been re-allocated across other categories of expenditure as required under Charities SORP FRS102. Governance Costs were previously disclosed separately on the face of the SOFA.

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

6. Staff Costs and Employee Benefits

In previous years staff costs included only those costs paid to staff that were under contract with Christian Aid Ireland. Under section 9.28 of the Charities SORP 2015, we now must also include any expenditure on staff working for the charity whose contracts are with and are paid by a related party. These costs were previously paid via a grant to Christian Aid and were accounted for within the total grants figure.

Staff Costs and Employee Benefits	31/03/16	31/03/15
	€'000	€'000
Salaries	1,674	1,627
Employers NIC/PRSI	161	159
Pension contributions	111	128
	1,946	1,914

Full Time Equivalents	31/03/16	31/03/15
Average staff numbers		
FTE (Full Time Equivalent) – UK & Ireland	28	27
FTE (Full Time Equivalent) – Country Programmes	13	11
	41	38

Staff by Activity	31/03/16	31/03/15
Generating Funds	10	10
Charitable Activities	31	28
Total staff FTE	41	38

Country staff includes 13 (2015: 11) employees with employment contracts held with Christian Aid. The cost of these staff are recharged to Christian Aid Ireland and amount to €607k (2015: €673k).

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

Bands	31/03/16	31/03/15
€0k - €60k	38	37
€60k - €70k	3	1

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

Christian Aid Ireland has a Pay and Benefits policy that has been agreed by its Board. The policy commits Christian Aid Ireland to fair, equitable, transparent and consistent reward arrangements which attract, motivate and retain staff. Its guiding principles apply to all people wherever they are located and provide for our reward offering to be competitive in the marketplace from which we draw our staff and recognise fair reward for fair effort.

Contributions of between 3% and 11% are made by the company to the defined contribution pension scheme in relation to employees, depending on their employee contributions.

The total salary of the Chief Executive Officer, Mrs Rosamond Bennett, is £59,297 per annum. She also receives a 9% contribution to a defined contribution pension scheme, and the use of a car for Christian Aid Ireland business. This falls within the £60k to £70k band however the cost is shared 50:50 between the Republic of Ireland and Northern Ireland companies respectively.

Key management personnel

Key management personnel include the CEO and the Leadership Team who received remuneration of €405k/£295k in the year.

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

7. Directors' expenses

	No of Directors 31/03/16	Total €'000 31/03/16	No of Directors 31/03/15	Total €'000 31/03/15
Reimbursed to Directors	16	6	16	8

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.

8. Pension Cost

The total pension cost for the charity was **€111k** (2015: €128k). There were no outstanding or prepaid contributions at the balance sheet date (2015: Nil).

9. Net Income/(Expenditure)

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

	31/03/16 €'000	31/03/15 €'000
Auditors' remuneration		
Audit fee	17	17
Operating lease rentals		
Buildings	113	105
Equipment	5	3
Depreciation	7	22

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

Reconciliation of net income/(expenditure) to net cash flow from operating activities	31/03/16	31/03/15
	€'000	€'000
Net income/(expenditure) for the period (as per Statement of Financial Activities)	(231)	490
Adjustments for:		
Depreciation charges	7	22
Investment income	(8)	(13)
(Increase)/decrease in debtors	(1,193)	1,283
Increase/(decrease) in creditors	774	1,047
Net cash provided by/(used in) operating activities	(651)	2,829
Revaluation of Fixed Assets (currency translation)	3	-
Net cash provided by/(used in) operating activities	(648)	2,829

Analysis of cash and cash equivalents	01/04/15	Change in Year	31/03/16
	€'000		€'000
Cash in bank and in hand	4,604	(842)	3,762
Net Funds	4,604	(842)	3,762

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

11. Fixed Assets

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

Prior Year Fixed Assets	Car	Leasehold Improvements	Total 31/03/15
	€'000	€'000	€'000
Cost:			
Opening balance at 1 st April 2014	19	42	61
Additions	2	33	35
Disposals	-	(11)	(11)
Revaluation (currency translation)	-	-	-
Closing balance at 31st March 2015	21	64	85
Depreciation:			
Opening balance at 1 st April 2014	(6)	(31)	(37)
Depreciation in year	(4)	(18)	(22)
Disposals	-	11	11
Closing balance at 31st March 2015	(10)	(38)	(48)
Net Book Value at 31 st March 2015	11	26	37
Net Book Value at 31 st March 2014	13	11	24

12. Debtors

Amounts falling due within one year	31/03/16	31/03/15
	€'000	€'000
Accrued income	2,931	1,760
Other debtors and prepayments	249	195
Related company – Christian Aid Trading (Note 20)	6	38
	3,186	1,993

13. Creditors

Amounts falling due within one year	31/03/16	31/03/15
	€'000	€'000
Related company – Christian Aid (Note 20)	2,088	1,256
Other creditors	109	167
	2,197	1,423

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

14. Future Commitments

In addition to the amounts shown as creditors in these accounts, there are sometimes commitments to projects which have been accepted in principle by Christian Aid Ireland's Board and are expected to be recommended for funding in the year ahead. However, for the 16/17 year there are no commitments in principle.

	31/03/16	31/03/15
	€'000	€'000
Commitments	-	-
	-	-

15. Restricted Funds

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

Prior Year Restricted Funds

	Opening balance	Incoming resources	Outgoing expenditure	Exchange Translation	Transfers	Closing balance
	€'000	€'000	€'000	€'000	€'000	€'000
Appeal Funds:						
Gaza Middle East Crisis	-	165	(71)	-	-	94
Iraq Crisis	-	118	(33)	-	-	85
Ebola Crisis West Africa	-	83	(15)	-	-	68
Syria Crisis	195	27	(59)	-	20	183
Philippines Typhoon	545	220	(353)	-	48	460
Total Appeal Funds:	740	613	(531)	-	68	890
Other Restricted Funds:						
Present Aid	10	122	(132)	-	-	-
Denominational Appeals	195	762	(798)	-	2	161
Other earmarked income	16	176	(57)	-	-	135
Company income						
Total Other Funds:	221	1,060	(987)	-	2	296
Government and other institutional funds	3,018	4,926	(4,457)	-	(8)	3,479
Total Restricted Funds	3,979	6,599	(5,975)	-	62	4,665

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

16. Unrestricted Funds

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

Prior Year Unrestricted Funds

	Opening balance	Incoming resources	Expenditure	Transfers	Other gains/ (losses)	Closing balance
	€'000	€'000	€'000	€'000	€'000	€'000
Operational reserve	559	-	-	(50)	-	509
Fixed asset reserve	24	-	(5)	18	-	37
Other designated funds	35	-	(35)	-	-	-
Total designated funds	618	-	(40)	(32)	-	546
Other unrestricted funds	-	2,922	(3,016)	94	-	-
Revaluation on combination	15	-	-	(62)	47	-
Total unrestricted funds	633	2,922	(3,056)	-	47	546

17. Analysis of Net Assets

Fund balances as at 31 March 2016 are represented by:	Unrestricted Funds Designated	Unrestricted Funds Other	Restricted Funds	Total
	€'000	€'000	€'000	€'000
Fixed Assets	27	-	-	27
Deposits and cash at bank and in hand	2,466	-	1,296	3,762
Other current assets	255	-	2,931	3,186
Current liabilities	(2,197)	-	-	(2,197)
Total net assets	551	-	4,227	4,778

18. Leasing Commitments

The company has the following lease commitments:

		31/03/16	31/03/15
		€'000	€'000
Building leases	Within 1 year	82	82
Building leases	2 - 5 years	82	164
Operating leases on equipment	Within 1 year	3	3
Operating leases on equipment	2 - 5 years	9	12
		176	261

19. Other Commitments

There has been no significant capital commitments contracted for by the company or authorised by the Directors but not yet contracted for as at 31st March 2016.

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

20. Related Party Transactions

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

	31/03/16	31/03/15
	€'000	€'000
A restricted grant to fund overseas partners	3,225	2,689
A grant to fund Christian Aid's international programme of work	285	811
An inter-company creditor (Note 13)	2,088	1,256

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

	31/03/16	31/03/15
	€'000	€'000
Income from related party	6	28
An inter-company debtor (Note 12)	6	28

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

21. Grant Funding

Irish Aid – IAPF funds	31/03/16	31/03/15
	€'000	€'000
Income in Year	2,931	2,931
Expenditure:		
Angola	(400)	(462)
Central America (Guatemala and El Salvador)	(211)	(236)
Colombia	(463)	(485)
Israel and the occupied Palestinian Territory	(582)	(615)
Sierra Leone	(531)	(530)
Zimbabwe	(368)	(396)
Development Education	(38)	(31)
Organisational Development	(71)	(80)
Monitoring and Evaluation	(100)	(62)
Research	(25)	(35)
Management and Administration Costs	(169)	(188)
Total Expenditure	(2,958)	(3,120)
Net Income/Expenditure	(27)	(189)
Restricted Funds at 1 April 2015	2,711	2,900
Restricted Funds at 31 March 2016	2,684	2,711

Humanitarian Programme Plan	31/03/16	31/03/15
	€'000	€'000
Income in year	1,310	1,603
Expenditure		
Emergency grant – Mali	(246)	(183)
Emergency grant – DRC	(623)	(460)
Emergency grant – Iraq	(321)	(158)
Emergency grant – Philippines	(440)	(69)
Emergency grant – South Sudan	(17)	(283)
Total Expenditure	(1,647)	(1,153)
Net income/(expenditure)	(337)	450
Restricted EHAF funds at 1 April 2015	459	9
Restricted EHAF Funds at 31 March 2016	122	459

Emergency Response Funds Scheme (ERFS)	31/03/16	31/03/15
	€'000	€'000
Income in year	575	250
Expenditure	(447)	(78)
Net income/(expenditure)	128	172
Restricted EHAF funds at 1 April 2015	250	78
Restricted EHAF Funds at 31 March 2016	378	250

ERFS income includes €75k Gifts in Kind received in relation to Nepal.

At the year end the above and other institutional donor balances of €56k complete the balance of €3,240k.

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

22. First Time Adoption of FRS102

	As previously stated 1st April 2014	Effect of transition 1 April 2014	FRS102 (as restated) 1 April 2014	As previously stated 31 March 2015	Effect of transition 31 March 2015	FRS102 (as restated) 31 March 2015
	€'000	€'000	€'000	€'000	€'000	€'000
Tangible assets	24		24	37		37
Debtors	3,276		3,276	1,993		1,993
Cash at Bank	1,688		1,688	4,604		4,604
Creditors (note 22.1)	(376)		(376)	(1,395)	(28)	(1,423)
Net assets	4,612		4,612	5,239	(28)	5,211
Unrestricted funds	633		633	574	(28)	546
Restricted funds	3,979		3,979	4,665		4,665
Total Funds	4,612		4,612	5,239	(28)	5,211

	As previously stated 31 March 2015	Effect of transition 31 March 2015	FRS102 (as restated) 31 March 2015
	€'000	€'000	€'000
Incoming resources			
Donations and legacies	4,568		4,568
Institutional grants	4,940		4,940
Other income	13		13
Resources expended			
Charitable activities	(8,261)	(60)	(8,321)
Raising funds	(698)	(12)	(710)
Governance	(44)	44	-
Net incoming/(outgoing) funds	518	(28)	490

22.1

The €28k movement noted above relates to the inclusion of a holiday pay accrual for the first time.

Governance Costs amounting to €44k incurred in the year to 31st March 2015 have been re-allocated across other categories of expenditure as required under Charities SORP FRS102. Governance Costs were previously disclosed separately on the face of the SOFA.

COMBINED STATEMENT OF FINANCIAL ACTIVITIES £

For the year ended 31 March 2016

Please note that combined accounts are prepared in both Sterling and Euros. The Euro figures are presented on pages 25–39, and the sterling figures are presented on pages 40–51.

	Notes	2016 Unrestricted Funds £'000	2016 Restricted Funds £'000	2016 Total Funds £'000	2015 Total Funds £'000
Income and endowments from:					
Donations and legacies					
- Donations	3	1,902	1,178	3,080	3,291
- Legacies		78	-	78	481
Institutional Grants	4	13	3,682	3,695	3,732
Charitable Activities:					
Other Trading Activities		4	-	4	-
Investments		6	-	6	10
Other			11	11	-
TOTAL		2,003	4,871	6,874	7,514
Expenditure on:					
Raising Funds	5	511	-	511	564
Charitable Activities:	5				
- Development		871	2,896	3,767	4,698
- Humanitarian		-	2,296	2,296	1,344
- Campaigning, Advocacy and Education		488	-	488	539
TOTAL		1,870	5,192	7,062	7,145
Net income/(expenditure)		133	(321)	(188)	369
Other recognised gains/(losses)	15/16	-	244	244	(352)
Net movement in funds		133	(77)	56	17
Reconciliation of funds:					
Funds brought forward	15/16	405	3,394	3,799	3,782
Total funds carried forward	15/16	538	3,317	3,855	3,799

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

BALANCE SHEET £

For the year ended 31 March 2016

	Notes	Total Funds 31 March 2016 £'000	Total Funds 31 March 2015 £'000
Fixed Assets	11	21	27
Current Assets			
- Debtors	12	2,504	1,458
- Cash at bank and in hand		2,957	3,367
Total current assets		5,461	4,825
Liabilities			
Creditors falling due within one year	13	(1,627)	(1,053)
Net current assets		3,834	3,772
Total net assets		3,855	3,799
The funds of the charity:			
Restricted income funds	15	3,317	3,394
Unrestricted funds	16	538	405
Total charity funds		3,855	3,799

The financial statements were approved by the Board of Directors on 21 June 2016 and signed on its behalf by:

Trevor Williams

Rt Revd Trevor Williams

Carol Ackah

Mrs Carol Ackah

STATEMENT OF CASH FLOWS £

For the year ended 31 March 2016

	Notes	Total Funds 31 March 2016 £'000	Total Funds 31 March 2015 £'000
Cash flows from operating activities	10	(660)	2,336
Net cash provided by (used in) operating activities		(660)	2,336
Dividends, interest and rents from investments		6	10
Purchase of property, plant and equipment		-	(22)
Net cash provided by (used in) investing activities		6	(12)
Change in cash and cash equivalents in the reporting period		(654)	2,324
Cash and cash equivalents at the beginning of the reporting period	10	3,367	1,395
Change in cash and cash equivalents due to exchange rate movements		244	(352)
Cash and cash equivalents at the end of the reporting period		2,957	3,367

NOTES TO THE FINANCIAL STATEMENTS £

For the year ended 31 March 2016

1. Accounting Policies

Please see note 1 on page 28 for the Accounting Policies.

2. Taxation

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

3. Donations

	Unrestricted 31/03/16	Restricted 31/03/16	Total 31/03/16	Total 31/03/15
	£'000	£'000	£'000	£'000
Annual Appeals:				
Christian Aid Week	642	-	642	620
Regular Gifts	402	-	402	416
Church Partnerships	149	2	151	117
General Donations	702	109	811	1,076
Denominational Appeals	7	388	395	579
Humanitarian Appeals:				
Gaza Middle East Crisis	-	-	-	121
Iraq Crisis	-	-	-	92
Ebola Crisis West Africa	-	1	1	65
Syria Crisis	-	23	23	22
Philippines Typhoon	-	10	10	183
Nepal Earthquake	-	457	457	-
Refugee Crisis	-	183	183	-
South Sudan Crisis	-	5	5	-
Total Donations	1,902	1,178	3,080	3,291

Total donations of £3,080k (2015: £3,291k) include £226k of tax recovered through tax efficient giving (2015: £219k).

4. Institutional Grants

	Unrestricted 31/03/16	Restricted 31/03/16	Total 31/03/16	Total 31/03/15
	£'000	£'000	£'000	£'000
Government Grants – Irish Aid	-	3,590	3,590	3,610
Other institutions	13	92	105	122
Total Institutional Grants	13	3,682	3,695	3,732

5. Total Expenditure

	Grants to partner organisations	Staff costs	Other direct costs	Allocation of support costs	2016 Total	2015 Total
	£'000	£'000	£'000	£'000	£'000	£'000
Raising Funds	-	319	142	50	511	564
Charitable Activities						
- Development	2,804	828	122	13	3,767	4,698
- Humanitarian	2,114	-	182	-	2,296	1,344
- Campaigning, Advocacy and Education	-	305	136	47	488	539
Total Charitable Activities	4,918	1,133	440	60	6,551	6,581
Total Resources Expended	4,918	1,452	582	110	7,062	7,145

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

Total charitable activities expenditure analysed by region:

	31/03/16	31/03/15
	£'000	£'000
Africa	3,080	2,986
Latin America and the Caribbean	746	1,509
Asia and the Middle East	2,725	2,032
Ireland and the UK	-	54
Total grants to partner organisations	6,551	6,581

Grant expenditure analysed by region:

	31/03/16	31/03/15
	£'000	£'000
Africa	2,312	2,274
Latin America and the Caribbean	560	1,149
Asia and the Middle East	2,046	1,547
Ireland and the UK	-	41
Total grants to partner organisations	4,918	5,011

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

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

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

Allocation of support costs:

	Basis of Allocation	31/03/16	31/03/15
		£'000	£'000
Human resources	Headcount	51	49
Information resources	Headcount	59	58
		110	107

Governance Costs amounting to £35k incurred in the year to 31st March 2016 have been re-allocated across other categories of expenditure as required under Charities SORP FRS102. Governance Costs were previously disclosed separately on the face of the SOFA.

6. Staff Costs and Employee Benefits

In previous years staff costs included only those costs paid to staff that were under contract with Christian Aid Ireland. Under section 9.28 of the Charities SORP 2015, we now must also include any expenditure on staff working for the charity whose contracts are with and are paid by a related party. These costs were previously paid via a grant to Christian Aid and were accounted for within the total grants figure.

Staff Costs and Employee Benefits	31/03/16	31/03/15
	£'000	£'000
Salaries	1,225	1,277
National Insurance Contributions	118	124
Pension contributions	109	101
	1,452	1,501

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

Full Time Equivalents	31/03/16	31/03/15
Average staff numbers		
FTE (Full Time Equivalent) – UK & Ireland	28	27
FTE (Full Time Equivalent) – Country Programmes	13	11
Average staff numbers		
	41	38

Staff by Activity	31/03/16	31/03/15
Generating Funds	10	10
Charitable Activities	31	28
Total staff FTE	41	38

Country staff includes 13 (2015: 11) employees with employment contracts held with Christian Aid. The cost of these staff are recharged to Christian Aid Ireland and amount to £474k (2015: £524k).

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

Bands	31/03/16	31/03/15
£0k - £60k	38	37
£60k - £70k	3	1

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

Christian Aid Ireland has a Pay and Benefits policy that has been agreed by its Board. The policy commits Christian Aid Ireland to fair, equitable, transparent and consistent reward arrangements which attract, motivate and retain staff. Its guiding principles apply to all people wherever they are located and provide for our reward offering to be competitive in the marketplace from which we draw our staff and recognise fair reward for fair effort.

Contributions of between 3% and 11% are made by the company to the defined contribution pension scheme in relation to employees, depending on their employee contributions.

The total salary of the Chief Executive Officer, Mrs Rosamond Bennett, is £59,297 per annum. She also receives a 9% contribution to a defined contribution pension scheme, and the use of a car for Christian Aid Ireland business. This falls within the £60k to £70k band however the cost is shared 50:50 between the Republic of Ireland and Northern Ireland companies respectively.

Key management personnel

Key management personnel include the CEO and the Leadership Team who received remuneration of €405k/£295k in the year.

7. Directors' expenses

	No of Directors 31/03/16	Total £'000 31/03/16	No of Directors 31/03/15	Total £'000 31/03/15
Reimbursed to Directors	16	6	16	8

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.

8. Pension Cost

The total pension cost for the charity was £109k (2015: £101k). There were no outstanding or prepaid contributions at the balance sheet date (2015: Nil).

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

9. Net Income/(Expenditure)

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

	31/03/16	31/03/15
	£'000	£'000
Auditors' remuneration		
Audit fee	13	13
Operating lease rentals		
Buildings	77	77
Equipment	4	4
Depreciation	7	15

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

Reconciliation of net income/(expenditure) to net cash flow from operating activities	31/03/16	31/03/15
	£'000	£'000
Net income/(expenditure) for the period (as per Statement of Financial Activities)	(188)	369
Adjustments for:		
Depreciation charges	7	15
Investment income	(6)	(10)
(Increase)/decrease in debtors	(1,046)	1,256
Increase/(decrease) in creditors	574	706
Revaluation of fixed assets	(1)	
Net cash provided by/(used in) operating activities	(660)	2,336

Analysis of cash and cash equivalents	01/03/15	Change in Year	31/03/16
	£'000		£'000
Cash in bank and in hand	3,367	(410)	2,957
Net Funds	3,367	(410)	2,957

11. Fixed Assets

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

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

Prior Year Fixed Assets	Car	Leasehold Improvements	31/03/16
	£'000	£'000	£'000
Cost:			
Opening balance at 1 st April 2014	16	48	63
Additions	-	22	22
Disposals	-	(10)	(10)
Closing balance at 31st March 2015	16	47	63
Depreciation:			
Opening balance at 1 st April 2014	(4)	(27)	(31)
Depreciation in year	(4)	(11)	(15)
Disposals	-	10	10
Closing balance at 31st March 2015	(8)	(32)	(36)
Net Book Value at 31 st March 2015	8	19	27
Net Book Value at 31 st March 2014	12	8	20

12. Debtors

Amounts falling due within one year	31/03/16	31/03/15
	£'000	£'000
Accrued income	2,304	1,287
Other debtors and prepayments	195	143
Related company – Christian Aid Trading (Note 20)	5	28
	2,504	1,458

13. Creditors

Amounts falling due within one year	31/03/16	31/03/15
	£'000	£'000
Related company – Christian Aid (Note 20)	1,540	944
Other creditors	87	109
	1,627	1,053

14. Future Commitments

In addition to the amounts shown as creditors in these accounts, there are sometimes commitments to projects which have been accepted in principle by Christian Aid Ireland's Board and are expected to be recommended for funding in the year ahead. However, for the 16/17 year there are no commitments in principle.

	31/03/16	31/03/15
	£'000	£'000
Commitments	-	-
	-	-

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

15. Restricted Funds

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

Prior Year Restricted Funds

	Opening balance	Incoming resources	Outgoing expenditure	Exchange Translation	Transfers	Closing balance
	£'000	£'000	£'000	£'000	£'000	£'000
Appeal Funds:						
Gaza Middle East Crisis	-	121	(53)	-	-	68
Iraq Crisis	-	92	(29)	-	-	63
Ebola Crisis West Africa	-	65	(15)	-	-	50
Syria Crisis	161	22	(38)	(5)	-	140
Philippines Typhoon	451	183	(278)	(19)	-	337
Total Appeal Funds:	612	483	(413)	(24)	-	658
Other Restricted Funds:						
Present Aid	8	79	(87)	-	-	-
Denominational Appeals	161	579	(614)	(1)	-	125
Other earmarked income	20	107	(43)	-	-	84
Total Other Funds:	189	765	(744)	(1)	-	209
Government and other institutional funds	2,462	3,721	(3,586)	(70)	-	2,527
Total Restricted Funds	3,263	4,969	(4,743)	(95)	-	3,394

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

16. Unrestricted Funds

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

Prior Year Unrestricted Funds

	Opening balance	Incoming resources	Expenditure	Transfers	Other gains/ (losses)	Closing balance
	£'000	£'000	£'000	£'000	£'000	£'000
Operational reserve	475	-	-	(97)	-	378
Fixed asset reserve	20	-	(4)	11	-	27
Other designated funds	31	-	(31)	-	-	-
Total designated funds	526	-	(35)	(86)	-	405
Other unrestricted funds	-	2,545	(2,367)	(178)	-	-
Revaluation on combination	(7)	-	-	264	(257)	-
Total unrestricted funds	519	2,545	(2,402)	-	(257)	405

17. Analysis of Net Assets

Fund balances as at 31 March 2016 are represented by:	Unrestricted Funds Designated	Unrestricted Funds Other	Restricted Funds	Total
	£'000	£'000	£'000	£'000
Fixed Assets	21	-	-	21
Deposits and cash at bank and in hand	1,944	-	1,013	2,957
Other current assets	200	-	2,304	2,504
Current liabilities	(1,627)	-	-	(1,627)
Total net assets	538	-	3,317	3,855

18. Leasing Commitments

The company has the following lease commitments:

		31/03/16	31/03/15
Building leases	Within 1 year	65	65
Building leases	2 – 5 years	65	130
Operating leases on equipment	Within 1 year	3	4
Operating leases on equipment	2 – 5 years	7	9
		140	204

19. Other Commitments

There has been no significant capital commitments contracted for by the company or authorised by the Directors but not yet contracted for as at 31st March 2016.

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

20. Related Party Transactions

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

	31/03/16	31/03/15
	£'000	£'000
A restricted grant to fund overseas partners	2,448	2,138
A grant to fund Christian Aid's international programme of work	226	589
An inter-company creditor (Note 13)	1,540	944

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

	31/03/16	31/03/15
Income from related party	5	28
An inter-company debtor (Note 12)	5	28

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2016

21. First Time Adoption of FRS102

	As previously stated 1 April 2014 £'000	Effect of transition 1 April 2014 £'000	FRS102 (as restated) 1 April 2014 £'000	As previously Stated 31 March 2015 £'000	Effect of transition 31 March 2015 £'000	Closing balance £'000
Tangible assets	20	-	20	27	-	27
Debtors	2,714	-	2,714	1,458	-	1,458
Cash at Bank	1,395	-	1,395	3,367	-	3,367
Creditors (note 21.1)	(347)	-	(347)	(1,031)	(22)	(1,053)
Net assets	3,782	-	3,782	3,821	(22)	3,799
Unrestricted funds	519	-	519	427	(22)	405
Restricted funds	3,263	-	3,263	3,394	-	3,394
Total Funds	3,782	-	3,782	3,821	(22)	3,799

	As previously stated 1 April 2014 £'000	Effect of transition 1 April 2014 £'000	FRS102 (as restated) 1 April 2014 £'000
Incoming resources			
Donations and legacies	3,772	-	3,772
Institutional grants	3,732	-	3,732
Other income	10	-	10
Resources expended			
Charitable activities	(6,534)	(47)	(6,581)
Raising funds	(556)	(8)	(564)
Governance	(33)	33	-
Net outgoing funds	391	(22)	369

21.1

The £22k movement noted above relates to the inclusion of a holiday pay accrual for the first time.

Governance Costs amounting to £33k incurred in the year to 31st March 2015 have been re-allocated across other categories of expenditure as required under Charities SORP FRS102. Governance Costs were previously disclosed separately on the face of the SOFA.

LEGAL AND ADMINISTRATIVE INFORMATION

The following were members of the Board of Directors of the organisation for the year to 31st March 2016:

Chair

Rt Rev Trevor Williams

Vice Chair

Mrs E Carol Ackah

Mr Mervyn McCullagh (resigned April 2016)

Rev Diane Clutterbuck

Rt Rev Alan Harper

Mrs Sandra Dukelow

Mr Denis Poynton

Rev Michael Parker

Mrs Hazel Baird

Ms Alexis Chapman

David Kingston

Mr Neil Payne

Dr Gillian Wylie

Rev Uel Marrs

Mr Gareth Dunlop (appointed Oct 2015)

Mr Paul Spray (appointed Oct 2015)

Mr Brian Ridsdale (resigned Sept 2015)

Secretary

Mr Neil Payne (appointed Sept 2015)

Mr Martin Birch (resigned Sept 2015)

Finance and Audit Committee

David Kingston (Chair)

Sheilagh Reaper-Reynolds

Mr Denis Poynton

Mrs Hazel Baird

Mr Neil Payne

Mr Hal Hosford

Mr Billy Brown (resigned Dec 2015)

Nominations Committee

Mr Mervyn McCullagh (Chair)

Rt Rev Trevor Williams

Mrs E Carol Ackah

Chief Executive Officer

Mrs Rosamond Bennett

Leadership Team

Chief Executive Officer

Mrs Rosamond Bennett

Head of Church & Community

Mrs Deborah Doherty

Head of Communications & Media

Mr Adrian Horsman

Head of Finance (job-share)

Mrs Gillian Laney & Mrs Caroline Knox

Head of Policy & Advocacy

Mr Sorley McCaughey

Head of Programme Development

Miss Sarah O'Boyle

Registered Office Belfast

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

Registered Office Dublin

Canal House
Canal Road
Dublin 6

Principal Bankers Belfast

Danske Bank
Benmore House
353 Lisburn Road
Belfast
BT9 7EP

Principal Bankers Dublin

Allied Irish Bank
9 Terenure Road East
Rathgar
Dublin 2

Auditors

Crowe Horwath Bastow Charleton
Chartered Accountants & Statutory Audit Firm
Marine House
Clanwilliam Court
Dublin 2

Solicitors Belfast

Carson & McDowell
Murray House
Murray Street
Belfast
BT1 6DN

Solicitors Dublin

Whitney Moore & Keller
Wilton Park House
Wilton Place
Dublin 2

Charity Numbers

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