

Christian Aid Ireland

Combined Financial Statements
for the year ended 31 March 2014



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Directors & other information

DIRECTORS

Rt. Rev. Trevor Williams (Chairman)
Mrs. Gillian Kingston (Vice Chair)
Lady A. Christine Eames (retired 02 December 2013)
Rev. Dr. Scott Peddie
Mr. Brian Ridsdale
Mr. Mervyn McCullagh
Mrs E. Carol Ackah
Rev. Dr. Colin McClure
Rev. Diane Clutterbuck
Rev. Michael Parker (appointed 02 December 2013)
Rt. Rev. Alan Harper (appointed 02 December 2013)
Rev. Uel Marrs (appointed 02 December 2013)
Mrs Sandra Dukelow
Mr Denis Poynton
Sheilagh Reaper-Reynolds

SECRETARY

Mr Martin. P. Birch

EXECUTIVE OFFICER

Mrs. Rosamond Bennett (Chief Executive)

REGISTERED OFFICE

Linden House	17 Clanwilliam Terrace
Beechill Business Park	Grand Canal Quay
96 Beechill Road	Dublin 2
Belfast	
BT8 7QN	

INDEPENDENT ACCOUNTANTS

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

BANKERS

Danske Bank	AIB
Benmore House	9 Terenure Road East
353 Lisburn Road	Rathgar
Belfast	Dublin 2
BT9 7EP	

SOLICITORS

Carson & McDowell	Whitney Moore & Keller
Murray House	Wilton Park House
Murray Street	Wilton Place
Belfast	Dublin 2
BT1 6DN	

CHARITY REGISTRATION NUMBERS

XR94639, CHY6998

Directors' report

The Directors present herewith their annual report and the combined financial statements for the year ended 31 March 2014.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Christian Aid Ireland is an international aid and development agency whose vision is to end poverty. Our work is based on our Christian belief that everyone, regardless of faith or race, is entitled to live a full life, free from poverty. Our volunteer Board ensure that we comply with the highest standards of governance as set out in the Irish Development NGOs Code of Corporate Governance and are accountable and transparent with all of our stakeholders. This is evidenced by our Humanitarian Accountability Partnership accreditation and our open and transparent responses to questions from our stakeholders and indeed the media, including on issues such as the CEO's salary.

Legal Status

Christian Aid Ireland 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 two companies have been registered under the name Christian Aid Ireland, one in Northern Ireland (company no NI059154 Charity no XR94639) and one in the Republic of Ireland (company no 426928 Charity no CHY6998). 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.

Board of Directors

The Board of Directors 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 13 in each company. One quarter of the Directors retire each year by rotation. New Directors are nominated by the Nominations Committee and appointed by the members at the Annual General Meeting. When new Directors are appointed they take part in an induction programme where they are given an introduction to the work of Christian Aid Ireland, and provided with relevant information to enable them to fulfil their roles.

The Board's principal responsibilities include determining the overall strategy, policies, direction and goals of Christian Aid Ireland; protecting and promoting the identity and values of the charity and fulfilling their statutory responsibilities. During the year the Board reviewed its own performance in relation to these responsibilities,

and a group of Board members has been tasked with making recommendations for improvements arising from this review. We recognise the importance of Directors keeping up to date with current rules, regulations and best practice. They are therefore invited to attend seminars and conferences which give them a better understanding of their roles and responsibilities. In addition, the Board requested and received briefings on the tax campaign, the IF campaign, policy and advocacy issues, our humanitarian work, and the strategic direction and country footprint of our international programme of work. The Board meets at least four times each year.

During the year the Board finalised our new **strategy** – "From Inspiration to IMPACT". This sets out clearly how we will achieve our vision:

- **INSPIRATION** - We want to inspire churches, businesses, governments and the public to help us end poverty
- **IMPACT** - we want to make big, deep, inclusive, lasting changes to the lives of people living in poverty
- **INCOME** - we want to grow our income and our supporter network so that we can achieve greater impact in ending poverty
- **IMAGE** - we want to build on our good reputation in Ireland as a strong and effective organisation
- **INTEGRITY** - we want to do our work with integrity and humility based on our Christian faith

This strategy is in line with "Partnership for change," the strategy of Christian Aid.

Directors' report

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

The Finance and Audit Committee 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 Finance and Audit Committee reports to the Board at each Board meeting and the minutes of their meetings are shared with the Board. This 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.

During the financial year, the Board, through the Finance and Audit Committee monitored progress against internal and external audit recommendations, and the Irish Development NGOs Code of Corporate Governance, reviewed the pay structures for staff, including changes in pension regulations in the UK, considered fundraising proposals, reviewed risk areas for both operational and strategic risks, and received reports from the Head of Internal Audit.

The Finance and Audit Committee has strengthened its membership during the year with the appointment of a further advisory member who brings governance and risk experience. Current members of the Finance and Audit Committee are Sheilagh Reaper-Reynolds (Chair), Mr Denis Poynton, Rev. Dr. Scott Peddie, Mr Brian Ridsdale, Mr Martin Birch, Mr Hal Hosford, Mrs Hazel Baird, Mr Billy Brown. The Finance and Audit committee met five times during the year.

The Nominations Committee is responsible for seeking nominations for the recruitment of new Board members. Their 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. In particular the skills and abilities which must be represented in the Board are:

- Providing effective strategic leadership and working as a team
- Knowledge and understanding of overseas development work and best practice, including the operating environment and risks for a development NGO
- Governance, finance, business and management (including risk management) and human resources

- The theological basis of Christian Aid Ireland's work, and an understanding of and influence in the member church bodies

The Nominations Committee adhere to the Terms of Reference agreed by the Board for how the Committee operates. They present their 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. Currently the members of the Nominations Committee are Rt. Rev. Trevor Williams, Rev Trevor Gribben, Rev. Donald Ker, Mr Mervyn McCullagh, Mrs Carol Ackah and Mr Brian Ridsdale. The Nominations Committee meets at least three times each year.

The Chief Executive (CEO) is responsible for the day to day operation of the charity and manages the staff of the charity on behalf of the Directors. The Leadership Team has been extended to five members to ensure that our work on policy and advocacy is fully reflected as the leadership team develop and ensure delivery of the agreed strategic objectives within the budgetary parameters agreed by the Board.

Christian Aid Ireland, which is part of the Christian Aid family, works through a number of partner organisations. Christian Aid Ireland is a member of Dóchas and a member of the Coalition of Aid and Development Agencies. On each of these bodies Christian Aid Ireland plays an active part through the involvement of individual members of staff.

Directors' report

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Risk Management

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.

Christian Aid Ireland has established a risk management strategy which documents our approach to risk management and sets the direction for this work. This includes having regularly updated risk registers at various levels in the organisation, clarity around roles and responsibilities in relation to risk management and a process for managing and reporting risks. Risk registers are regularly reviewed and updated by the Leadership Team and reviewed by the Finance and Audit Committee.

The **key risk areas** of the organisation as at the end of the 2013-14 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. 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 Humanitarian Accountability Partnership 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 which 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 are considered as part of the annual programme review. For example, in several programme countries, political instability and a deteriorating security situation has had a negative impact on the implementation of the programme both in terms of restrictions on movement for partners in Israel and the occupied Palestinian territory and internal power struggles leading to injustices against citizens in countries such as Angola and Colombia. Drought and food insecurity has also affected communities' interest in long term development initiatives as they began to focus on immediate need – the search for food.

Protection of women working in hostile environments was addressed by our partners and staff in Central America, as they facilitated security training for women and considered the need to tackle violence against women within the wider regional strategy on violence and peace building.

The gap between commitment, legislation and government practice hampers the work of partners in many countries and remains a risk to achieving our objectives. This drives the need for partners to invest more in community empowerment to ensure dialogue between the state and its people. In Sierra Leone, lack of accountability and ineffectiveness across public sector institutions challenges partners trying to ensure the implementation of policies, enforcement of laws and compliance with processes such as the Extractives Industry Transparency Initiative (EITI).

A further risk to our programme work is that learning and best practice are not shared widely. This has been addressed both through country partner meetings, regional meetings and learning opportunities and also through cross organisational programme learning - previous meetings where gender and power analysis have been discussed and reviewed have led to their increasing incorporation in strategic thinking and as a result we can see shifts in power dynamics becoming more evident. In Angola, women have been supported in positions of church leadership, including the new female secretary-general of the Angolan Council of Churches. In Sierra Leone a coalition of 30 women's groups supported by Christian Aid Ireland partners challenged decision making systems that prevent women participation. A similar network was supported by Zimbabwe partner ZWRCN, to mobilise women vendors and farmers which resulted in local meetings organised for the women with local council officials.

Directors' report

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)



Irish Development NGOs Code of Corporate Governance

Christian Aid Ireland complies with the Irish Development NGOs code of Corporate Governance. This code sets out the main principles of good corporate governance as follows:

A. BOARD LEADERSHIP: Every organisation should be led and controlled by an effective Board of directors which collectively ensures delivery of its objects, sets its strategic direction and upholds its values.

B. BOARD ACCOUNTABILITY: The directors as a Board should collectively be responsible and accountable for ensuring and monitoring that the organisation is performing well, is solvent, and complies with all its obligations.

C. BOARD RESPONSIBILITIES: The Board should have clear responsibilities and functions, and should compose and organise itself to discharge them effectively.

D. BOARD REVIEW AND RENEWAL: The Board should periodically review its own and the organisation's effectiveness, and take any necessary steps to ensure that both continue to work well.

E. BOARD DELEGATION: The Board should set out the functions of subcommittees, officers, the chief executive, other staff and agents in clear delegated authorities, and should monitor their performance.

F. BOARD AND DIRECTOR INTEGRITY: The Board and individual directors should act according to high ethical standards, and ensure that conflicts of interest are properly dealt with.

G. BOARD OPENNESS: The Board should be open, responsive and accountable to its users, beneficiaries, members, partners and others with an interest in its work.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law in each jurisdiction requires the directors to prepare financial statements for each financial year. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in the UK and Ireland and comply with companies legislation (in Ireland, the Companies Acts, 1963-2013 and in Northern Ireland, the 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.

Directors' report

OBJECTIVES AND ACTIVITIES

Christian Aid Ireland works for the public benefit through its development and emergency (humanitarian) programmes and through advocating on behalf of the poorest people, specifically in the areas of supporting people to realise their rights, promoting gender equality, challenging structures and systems and providing humanitarian aid.

Christian Aid Ireland is a registered charity. Our **objectives** are to relieve and combat poverty which is manifested by vulnerability to hunger, disease, homelessness or distress throughout the world. We work with local partners in over 40 countries worldwide. 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.

We believe in tackling the root causes of poverty, not just the symptoms. We believe the world can and must be changed so that there is equality, dignity and freedom for all.

As noted above, during the year we finalised our new **strategy** - "From Inspiration to IMPACT". This sets out clearly how we will achieve our vision:

Inspiration - We want to inspire churches, businesses, governments and the public to help us end poverty. We want to ensure the voices of those in poverty are heard.

Impact - we want to make big, deep, inclusive, lasting changes to the lives of people living in poverty. We do this by focussing on four closely linked areas:

- 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.
- Promoting gender equality – we want more inclusive societies where men and women have equal access to opportunities, decision-making spaces and are free from gender-based violence. We believe that lasting peace and development is impossible when half the population is excluded.
- 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 partner to expose it and campaign against it.
- Providing humanitarian aid – when disaster strikes it is the poor 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.

Income - we want to grow our income and our supporter network so that we can achieve greater impact in ending poverty. We cannot end poverty on our own. We need to work in partnership with our partners overseas and also

with our supporters here in Ireland. We want to encourage more people and businesses to become supporters of Christian Aid Ireland. They can do this in three ways:

- Give - by giving their money and their time through volunteering
- Act - by campaigning and lobbying local politicians to change unfair practices
- Pray - by praying for the work we do and the communities we work with.

Image - we want to build on our good reputation in Ireland as a strong and effective organisation. We cannot do the work we do without the help and generosity of our supporters. We are accountable for the money they donate. We want to show that we work openly and transparently and use this money wisely. We want to continually strengthen our expertise and manage our organisation efficiently and cost effectively.

Integrity - we want to do our work with integrity and humility based on our Christian faith. We are impatient and determined to create change. We strive to achieve high standards in everything we do. In humility we analyse our mistakes and try to do better.

Directors' report

OBJECTIVES AND ACTIVITIES (CONTINUED)

Our activities and achievements in this financial year for each of the strategic areas are set out below.

1. INSPIRATION

We want to inspire churches, businesses, governments and the public to help us end poverty.

The Public

Christian Aid Ireland chaired a coalition of 19 NGOs, trade unions and church bodies working on the Enough Food for Everyone IF campaign in Northern Ireland, which reached a climax at the G8 summit in Lough Erne. The asks in relation to the campaign were:

AID: Give aid to stop children dying from hunger. Help the poorest have enough food to live.

LAND: Stop poor farmers being forced off their land. Grow crops to provide food not fuel.

TAX: Stop companies dodging taxes in poor countries so millions can be freed from hunger.

TRANSPARENCY: Governments and companies must be honest about their role in the food system.

One of the key asks of the campaign had been for the UK government to promote financial transparency and tackle tax evasion by introducing a public register to hold the names of true owners of companies, something the UK government subsequently announced it intends to do.

Our report on the effect of tax dodging on world hunger was widely covered in the Irish media and our contribution to the tax transparency debate continued throughout the year. The IF campaign culminated in an event in Botanic Gardens in Belfast (below) which was well attended by many of our supporters in spite of inclement weather.



Christian Aid Ireland was also influential in the widely publicised inter-denominational service in Enniskillen on the eve of the G8. The impact of four church leaders, Catholic and Protestant, standing together with the Chief Constable of the PSNI and political leaders, united in their support of the IF campaign was a significant achievement.



IF Chair David Thomas of Christian Aid addressing the service at St McCartin's Cathedral in Enniskillen

Over the year, Christian Aid Ireland led sixty-one development education sessions with seventeen primary schools, eleven secondary schools and seven colleges from all over Ireland. We directly spoke to just under five thousand people about the work of Christian Aid Ireland and our partners. Close to nine hundred resources were given out to teachers, trainee teachers and students for use in classrooms around the country.

Business

Our partnership with the Good Little Company continues.

Their donation of part of the proceeds from sales of sausages funds Christian Aid Ireland partners in the provision of food security. In addition their support at events such as the Strangford Sportive cycle helps us to raise further funds for the work of partners around the world.



A Good Little Company representative hosting the barbeque at the Strangford Sportive cycling event.

Directors' report

OBJECTIVES AND ACTIVITIES (CONTINUED)

One of the projects funded by the staff fund of a local business develops wind/solar energy to increase water access and crop yields for farmers in Ethiopia in an area which has very little access to formal infrastructure. The successful installation of wind and solar pumps has improved the livelihoods of these pastoralists through making use of the Omo River for irrigation, household use and drinking water for livestock. This also means that children no longer have to fetch and carry water and are therefore free to attend school. Through improving the water access for these communities both the quality and quantity of crops will improve, families will have enough to eat and be in a position to sell any surplus produce to increase their household income.

A business trust funded project in Kenya has also contributed to equipping a health facility as a maternity unit, reducing the number of maternal deaths for up to 10,000 women in the surrounding area. The ongoing provision of services and medical staff is being paid for by the Kenyan government.

Churches

Christian Aid Ireland's relationship with our eight church bodies was further strengthened in 2013 when the Methodist President, Rev Dr Heather Morris, and the Presbyterian Moderator, Rt. Rev Dr Rob Craig visited our work in Ghana and Burundi respectively.

The **Moderator of the Presbyterian Church**, Rt Rev Dr Robert Craig, visited a number of Christian Aid projects in Rwanda and Burundi at the end of August.

Dr Craig is seen here with Christian Aid Ireland CEO Rosamond Bennett and the Bishop of Makamba Diocese in Burundi, Rt Rev Martin Blaise Nyaboho. The Diocese, a partner of Christian Aid's, provides small loans, seeds, fertilizer and agricultural advice to women farmers.

The women in turn transform this into high yield harvests, and by selling their surplus maize flour - some of which is stored in this warehouse - they can afford to send their children to school.

The Presbyterians also funded projects in India and Burma Myanmar. In Myanmar many rural farmers and migrant workers are suffering from trafficking and destitution. The urban rural mission of the Myanmar Council of Churches conducts awareness training for those facing exploitation and oppression at a grass-root level. The mission also sends activists to represent families facing oppression, helping them to get answers on cases of rape, murder and missing people and providing support and advocacy throughout Myanmar for the communities they work with on areas such as water supplies, health and women's development.



Directors' report

OBJECTIVES AND ACTIVITIES (CONTINUED)



The **Methodist President** Revd Dr Heather Morris visited a primary school feeding programme in Ghana, overseen by Christian Aid Ireland partner SEND.

As Christian Aid Ireland's Rosamond Bennett said in her blog from Ghana, "This was set up to encourage children to go to school and at the same time reduce hunger and malnutrition."

It was the last day of term and all the children were lining up to get fed. The head teacher, **Insah Habiba (pictured centre)**, explained that normally they start with the youngest class, feed them and then bring out the next class but today everyone was being fed at the same time.

It is a very simple scheme, but like any scheme, the success is in the implementation. SEND monitors the effectiveness of it and ensures that the schools in the poorest regions, are able to participate in it. Insah said that her numbers were continually increasing, meaning that not only were more children being educated but they were also getting more nourishing food. The community was benefiting too as the food was bought locally.

Church of Ireland Bishops Appeal has been funding a number of projects, including one through the Mali Folke Center, enabling them to extend the provision of micro electricity grids which are run on environmentally friendly and renewable Jatropha oil (grown in the farms in the area). This oil can be used to power the grid and also to produce soap. The residue from the oil production can also be used as an organic fertiliser. The available power supplies will provide power for water pumping and the installation of fridges in health centres enabling the roll out of vaccination programmes as well as mechanising processes such as milking and gives the potential for training in literacy and livelihoods skills in the evenings.

Government

Christian Aid Ireland received a total of €4,536k from Irish Aid this year, which supported our programmes in governance and humanitarian aid.

In 2012 Christian Aid Ireland's **governance programme** was successful in obtaining support from Irish Aid in

the form of a €3m per annum grant for 2012-2015. The programme seeks to redress power imbalances in favour of marginalised groups, such as women and indigenous people, giving them the chance to be part of decision-making processes. It works in Colombia, El Salvador, Guatemala, Sierra Leone, Zimbabwe, Angola and Israel and the occupied Palestinian territory. The goal of this programme is to bring about pro-poor responses and increased stability and security for poor and marginalised people in these countries which are affected by high inequality, human rights violations and conflict.

Christian Aid Ireland is one of the eight Irish NGO partners of the **Humanitarian Programme Plan** (HPP), which allocates funding to predictable crises on an annual basis. This year Christian Aid Ireland received €660,618 for on-going emergencies in the DRC and Mali. Further funding was received through the Emergency Humanitarian Aid Fund for Mali (€250,000) and the Philippines (€500,000) while we drew down on the Emergency Response Fund Scheme for floods in Uttarakhand, India (€75,000) and the Democratic Republic of Congo (€50,000).

Directors' report

OBJECTIVES AND ACTIVITIES (CONTINUED)

2. IMPACT

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

Decades of economic growth have brought prosperity for millions but left millions more behind, living in poverty and further away from the resources, services and decision making power they require to improve their situation. Twenty years ago, 90 percent of the poor lived in Lower Income Countries¹. Today, nearly three quarters of people living in poverty (on daily incomes of or below \$1.25) are in Middle Income Countries². Rapid economic growth without progressive government policies has exacerbated inequality rather than close the gap between rich and poor. The quality of governance of political and social institutions is key to the effectiveness of development initiatives. Furthermore, it is impossible to conceive of eradicating poverty without also tackling inequality, for which clear targeted policies and strong institutions are needed. This is why in Christian Aid Ireland we are focussing on four closely linked areas – supporting people to realise their rights, promoting gender equality, challenging structures and systems and providing humanitarian aid.

a. Supporting people to realise their rights

Christian Aid Ireland has been at the forefront of global efforts to demand **tax justice**, while at the same time developing its capacity to support this work. The Irish Aid programme countries are now making a significant contribution to this change. In Central America, national and regional alliances on tax justice have been created and the public discussion of this theme has become part of the political agenda across the region. Previously considered a topic that only business could discuss, partner organisations are driving debate on key tax issues such as fiscal exemptions, fiscal evasion, tax havens and tax systems. Citizenship awareness has been strengthened on the responsibility of the state to collect taxes and redistribute them through a progressive fiscal system. Capitalising on elections in El Salvador and Honduras, the Central American Institute of Fiscal Studies (ICEFI) published research to inform the debate for fiscal reform in both countries. As a result relevant politicians and decision makers know the main areas of concern of the fiscal systems in both countries. Similarly the Tax Justice Network in Colombia has emerged as a national platform challenging government tax policies. Civil society has become more informed and engaged in tax issues and the government must now respond and explain new tax initiatives. Because of the pressure of the Network, the Colombian government was forced to issue a decree defining a list of tax havens, which, although it is still insufficient, was a significant step in terms of transparency.

Land grabs are an ongoing issue in many middle income countries whereby the homes of the poorest citizens are taken from them with little or no compensation given. In Angola, Christian Aid Ireland partner ACC reported that there were no attempts to occupy the land of communities where they work during 2013, which is a major achievement compared with previous years. Due to partner SOS-Habitat actions, the government rehoused two communities who had been living in temporary shacks for the last ten years following demolitions, while eviction attempts in two other neighbourhoods were stopped. All partners working on land rights received an increased number of requests from new communities in danger of land grabs, evidence of their strong reputations on this issue and their profile as rights defenders.

In a number of countries, **Human Rights Defenders** are key to ensuring changes in government policy and practice. In Angola, Christian Aid Ireland partners highlighted the disappearance of human rights defenders at Civil Society Fora of the African Commission of Human and Peoples Rights. As a result of these interventions and lobbying by other Civil Society Organisations, international organisations and UN agencies, the government of Angola disclosed information about the human rights defenders and held the former Minister of the Interior accountable. As part of this process the UN Special Rapporteur on Human Rights visited Angola to meet with several civil society actors. One partner also supported the campaign of striking supermarket workers in Lobito who were victims of unjust pay conditions. Following a campaign on social media, communiqués and the distribution of pamphlets at the supermarket, negotiations were facilitated. A favourable agreement was reached with six months back-pay given to the 155 workers.

¹ Lower Income Countries (LICs) as listed on the World Bank's Country Classification as of 4 July 2012 set by the Bank's World Development Indicators.

² Middle-income countries (MICs) are the 86 countries that fall into the middle-income range set by the Bank's World Development Indicators

Directors' report

OBJECTIVES AND ACTIVITIES (CONTINUED)

Community mobilisation is often key to seeing change in government policies. In rural Colombia the farmers' movement has been significantly strengthened as a result of the economic crisis combined with unfulfilled Government promises. Christian Aid Ireland partner CCALCP supported an association of farmers in Catatumbo called ASCAMCAT who played a leading role both in terms of mobilising protests to challenge Government policies and also in terms of engaging with the Government (in a round table) and getting agreement to some of their demands. As a result, ASCAMCAT has become a national reference, inspiring other farmers' associations throughout the country. It is positive to note that political spaces are becoming more open because of the strong pressure exercised by the farmers movement in rural Colombia, though there have been deaths, judicial prosecutions, police violence and public stigmatization campaigns. Nevertheless, the peace negotiations together with the strengthened farmers' movement represent a unique opportunity for Colombia to address two of the main underlying causes of the internal armed conflict and the poverty – namely the high levels of inequality and a closed political system dominated by the elite.

Christian Aid Ireland and its partners are responding to this changing context in several ways a) by advocating for a negotiated end to the armed conflict and continued support to its victims, b) using the negotiations (and the fact that the negotiations bring attention to Colombia) as an entry point to emphasise the root causes of the internal armed conflict, c) by strategically positioning the programme to respond to the new challenges both now during the negotiations and after a possible agreement has been reached and d) by helping to protect Human Rights Defenders.

In certain circumstances **legal cases/actions** are the most appropriate way to support people to realise their rights. Court rulings have significant effect, for example in Colombia the legal and political work of partners nationally contributed to the nullification by the Constitutional Court of a motion to expand the jurisdiction of military justice, which we believe would have led to greater impunity for war criminals. This is important both to bring justice to victims and also to prevent future human rights violations by the military, which in itself is a cause of the internal armed conflict (people joining guerrillas to seek revenge). It is believed that the Constitutional Court ruled against the expansion of the military justice because it felt there was sufficient support in civil society and the general public to do so (through pressure exerted by Christian Aid Ireland partners). National work on this issue was complemented internationally, especially in the context of the Universal Periodic Review (UPR)³ in which many countries strongly recommended that Colombia should not use the military

justice system to investigate war crimes.

Human rights and business is a growing area of work and our partner CAJAR is a leading organisation working on the issue in Colombia. During 2013, they made progress on emblematic cases of human rights violations involving big transnational companies, which are now under investigation, including Chiquita (for collaboration with paramilitaries and criminal conspiracy), Drummond (violation of the rights of workers, persecution of union workers and collaboration with paramilitaries), Pacific Rubiales (persecution of union workers and environmental crimes, being initiated) and Cerrejon (violation of the rights of indigenous community Wayúu). CAJAR also had a legal case in the defence of the right to use native seeds accepted by the Constitutional Court. This was a reaction against a new norm that prohibits the use of native seeds and obliges farmer to use officially certified seeds only.

Changes in political environment can pose a challenge to making progress in supporting people to realise their rights. In Zimbabwe, ZANU PF now holds a two thirds majority in parliament for the first time in 13 years, which has complicated the political environment, especially our partners' research and advocacy work with parliamentary committees. The election result means that some of the influential people, partnerships and relationships that the partners had built in government and parliament have been lost. Delays in announcing the new cabinet and changes in parliamentary committees on minerals, has slowed advocacy work as the programme is in the process of building new relationships with the new members of the committee. While it will take time to re-establish relationships, partners remain optimistic that work can continue with progressive appointees in the new government, some of whom the partners worked with under the Government of National Unity.

³The Universal Periodic Review (UPR) is a unique process which involves a periodic review of the human rights records of all 193 UN Member States. The UPR is a significant innovation of the United Nations Human Rights Council which is based on equal treatment for all countries. It provides an opportunity for all States to declare what actions they have taken to improve the human rights situations in their countries and to overcome challenges to the enjoyment of human rights. The UPR also includes a sharing of best human rights practices around the globe.

Directors' report

OBJECTIVES AND ACTIVITIES (CONTINUED)

As a mitigation strategy, the programme has adopted the consortium way of working, creating safety through numbers. When working on sensitive issues such as extractives and election monitoring, churches take the lead since they occupy a relatively safe space to speak out. In addition, partners ZELA, ZIMCODD and PRFT have formed the ZINAIF network which seeks to expose the secrecy around illicit financial flows, public financial management and taxation systems focusing on mining companies.

b. Promoting gender equality

Our vision is a world in which neither women nor men are excluded, marginalised, poor or discriminated against because of their gender. For Christian Aid Ireland, promoting gender equality means a world of political justice in which both women and men are able to have an equal, active and influential say in decisions which affect their lives. It means economic justice whereby control over resources shifts to become more balanced; and business and market activity and regulation are more gender equitable, providing sustainable benefits for both women and men; and it means environmental justice whereby gender is no longer a barrier to accessing, controlling and sustaining the natural resource base upon which both depend. For Christian Aid Ireland, gender justice is not simply a means to ending poverty, but is a worthy aim in and of itself.

Our international programme reflects this commitment to promoting gender equality. In Guatemala, Christian Aid Ireland partner CODEFEM produced a policy paper on the national budget, highlighting the low investment on women's development (only 2 percent of the national budget), which was picked up by a leading national newspaper. As a result, dialogue is now taking place

between the "Women's Political Agenda" network, the Congress Commission on Transparency and Women, and the Ministry of Finance in relation to investment on women, and the Gender Budget Classifier was approved by parliament. CODEFEM also supported community monitoring of municipal budgets, engaging women and youth groups in developing analysis and proposals and as a result, in three communities the report on budget monitoring was presented to the municipal authorities. To date however, these authorities have not responded or engaged further. Similar work in El Salvador has already led to budget allocations by the local government in two municipalities towards the implementation of the community proposals – directly benefitting more than 2,000 women.

In terms of shifts in power dynamics, initial evidence indicates that progress has been made in Zimbabwe in building community capacity to engage with local leadership and authorities and to demand accountability. Progress was also made on supporting communities to engage with policy makers to demand the right to service delivery such as provision of water as an essential human right. Programme data also shows that women are taking on leadership roles in the communities. Christian Aid Ireland partner ZWRN participated in the review of the National Gender Policy in 2013. They provided a gender budget situational analysis and made recommendations which were incorporated into the final National Gender Policy.



Bertha Chigombe and her friends recently attended a ZWRN meeting in Mutoko, in northeastern Zimbabwe. After initial background information, a drama and a folk tale were performed to highlight issues around gender budgeting and the possibilities for the community to engage in these processes. Bertha and her friends took note of the list of emerging learning, which highlighted the need for access to information and active participation, as well as challenging the existing norms around who contributes to decision-making at local government level.

Bertha says: 'Learning about our rights as consumers and as women makes me want to participate at the next budget consultation. I gave my phone number to ZWRN, so that they will ring me to inform me of the meetings called by the local council. Otherwise I may not know the meeting is taking place. When we go, we will tell them about our need for better litter collection around the market, and cleaning up of the sewage.'

Directors' report

OBJECTIVES AND ACTIVITIES (CONTINUED)

Christian Aid Ireland and Trócaire supported partner ABColombia to launch a report in Dublin in December 2013 called 'Women, Conflict Related Sexual Violence and the Peace Process'. The report makes a number of recommendations to end impunity on Gender Based Violence to the UK, US and Irish governments and the EU. An event to mark international women's day was hosted in collaboration with the Irish Consortium on Gender Based Violence (ICGBV), highlighting sexual violence in the Democratic Republic of Congo (DRC). Christian Aid Ireland's work on Gender Based Violence in DRC was also showcased at the ICGBV annual event in November 2013.

The ICGBV, established in 2005, comprises fourteen organisations representing humanitarian, development and human rights based NGOs, Irish Aid (Department of Foreign Affairs & Trade) and the Irish Defence Forces. Its primary aim is to address gender based violence in a coherent and strategic way in both conflict and non-conflict situations. Since January 2014 the CEO of Christian Aid Ireland has held the Chair of the ICGBV and represented both Christian Aid Ireland and the ICGBV at a number of events.

c. Challenging structures and systems which keep people poor

Christian Aid Ireland's advocacy work is rooted in its experience and the views, concerns and realities of our partners and more particularly the needs, interests, rights and participation of the poor in decision making at every level. As important as the advocacy work we carry out ourselves is the support we give to the advocacy work of partners. While Christian Aid Ireland generally does not do advocacy or campaigning in its own name in the South, it does provide capacity support and where necessary solidarity.

Christian Aid Ireland continues to consolidate its position as the leading voice on **tax** and development issues in Ireland, as reflected in the frequency with which we are asked to provide media comment on tax related matters, input to Oireachtas members' contributions to Seanad and Dáil debates, as well as contributions to the wider development sector. A key result on this issue was the explicit reference in the Irish Aid policy paper to the issue of taxation as a development issue, the need to tackle illicit capital flight, and the need to ensure greater policy coherence across government in support of development-including in taxation policy. The issue of policy coherence, something that Christian Aid Ireland has been raising in the context of taxation for some years, has now become a more prominent part of development discourse in Ireland, with clear priority been given to the issue in the One World, One Future document, as well as unprecedented reference being made to development issues and policy coherence objectives in the Department of Finance's International Tax Strategy.

Christian Aid Ireland's Head of Advocacy and Policy was also nominated to form part of the newly established EU Platform for Tax Good Governance, which brings together civil society, private sector, EU member states, as well as members of the European Commission to look at ways to address tax good governance.

Christian Aid Ireland has used its membership of the DFAT NGO Standing Committee on Human Rights to link our partners' human rights concerns with the work of the Irish Government in the UN Human Rights Council. For example, drawing on the recommendations discussed at a bilateral meeting between Colombian partners and the Irish Department of Foreign Affairs and Trade, Ireland raised the concerns (sexual violence and the protection of human rights defenders) at the Human Rights Council UPR process.

Christian Aid Ireland is also one of the founding members of an alliance of domestic and international poverty focussed NGOs (including Trócaire, Concern, Saint Vincent de Paul, the National Women's Council), who have come together to explore ways in which the two sectors can mutually support and reinforce each other's work. It is still at embryonic stage, but represents an innovative and potentially very effective way of increasing impact.

Christian Aid Ireland and partners continued to develop new and innovative advocacy approaches this year. Partner Adalah produced the film: 'From al Araqib to Susiya' connecting experiences of displacement across the Green Line between Israel and the occupied Palestinian territory. This stimulated a challenging and lively debate among UN and civil society actors in Israel and in the West Bank and has influenced, for example, Amnesty International's advocacy approach. Christian Aid Ireland has also been instrumental in leading a new type of partnership with other civil society organisations on the issue of Palestinian refugee rights. The Refugee Working Group has been expanded to include 18 Israeli, Palestinian and international organisations, as well as individuals and others working towards the common goal of implementation of Palestinian refugee rights. It works to develop a model to deal with what has been a highly sensitive subject amongst Israelis and Palestinians.

2013 also saw a spike in the number of Israeli citizens exposed to the issue of Palestinian refugee rights as partner Zochrot hosted an international conference: 'From Truth to Redress – Realising the Right of Return of Palestinian Refugees'.

In Colombia, the engagement of Christian Aid Ireland partners in the UPR resulted in another important achievement for the programme in 2013. From being a closed event between diplomats in Geneva, networks of Colombian NGOs (led by partner CCEEU) in alliance with the Office of the High Commissioner for Human Rights succeeded in making the UPR a public event in Colombia broadcast on national television. The member states made

Directors' report

OBJECTIVES AND ACTIVITIES (CONTINUED)

a number of critical recommendations which directly reflected concerns raised by partners as part of their UPR advocacy strategy. This represents a move towards greater accountability, where the state is forced by the international community to be more sensitive to the demands of its citizens. Increased recognition of international humanitarian law is another positive shift, which has moderated the military's power to do as it pleases. For example, our partner CALCP succeeded in pressuring authorities to remove the military base in a town called El Tarra in Norte de Santander, which put civilians at risk of military attack. This, and other cases, led to a policy of removing several police and military stations from urban centres vulnerable to attack.

Following partners' interventions, the UN Special Committee voiced concern at a wide range of practices infringing on the human rights of Palestinians, including Israeli detention of an estimated 5,000 Palestinians, the "systematically abusive" detention of Palestinian children, the impact of the on-going Israeli blockade of Gaza and the continued demolition of Palestinian homes. Partner B'Tselem was one of the Israeli human rights organisations called to appear before the Israeli Turkel Commission on violations of international humanitarian law. If adopted, the recommendations from the Commission would represent a significant change in the capacity of Israeli accountability mechanisms to investigate violations.

The goal of Christian Aid Ireland's **climate** work, is to bring the climate change, resilience and development agendas closer together to ensure global, regional, and national responses work in a fair and just way to stabilise global temperatures, keep people safe and resilient and promote sustainable development.

Introducing climate change legislation in Ireland has been a key focus for Christian Aid Ireland's advocacy over the course of the last year. Urging the government to introduce legislation of its own to help plot a path for Ireland to

become a low carbon economy is important, but is also important to honour our responsibilities to developing countries- those suffering the worst effects of climate change- to play our part in keeping global carbon emissions low. Working as part of a broader coalition we have been successful influencing the outline of the draft legislation. As part of that process we brought partners from Kenya to speak at an Oireachtas hearing on the subject. We also coordinated with Christian Aid in Scotland to bring over the former Scottish Minister for climate change to share his experience of introducing climate legislation. The outline of the legislation is now with the Dáil and we will continue to lobby politicians to ensure it is as strong as it can possibly be.

d. Providing humanitarian aid

Philippines

In the early hours of Friday 8 November 2013 Typhoon Haiyan (known locally as Yolanda) struck the Philippines bringing with it torrential rains, sustained winds of over 195mph and storm surges which caused devastation significantly further inland than any previous typhoon experienced in the area. Christian Aid has been present in the Philippines for 40 years, with 12 permanent staff in the country office and a network of 25 partners countrywide.

The Philippines country team and the experienced emergency response teams from partner organisations were in the field immediately carrying out rapid needs assessments to identify affected households and coordinating with government and humanitarian agencies present in the areas.

Residents walk on a road littered with debris after the typhoon battered Tacloban Photograph: Reuters/Eric De Vastro courtesy of trust.org



Directors' report

OBJECTIVES AND ACTIVITIES (CONTINUED)

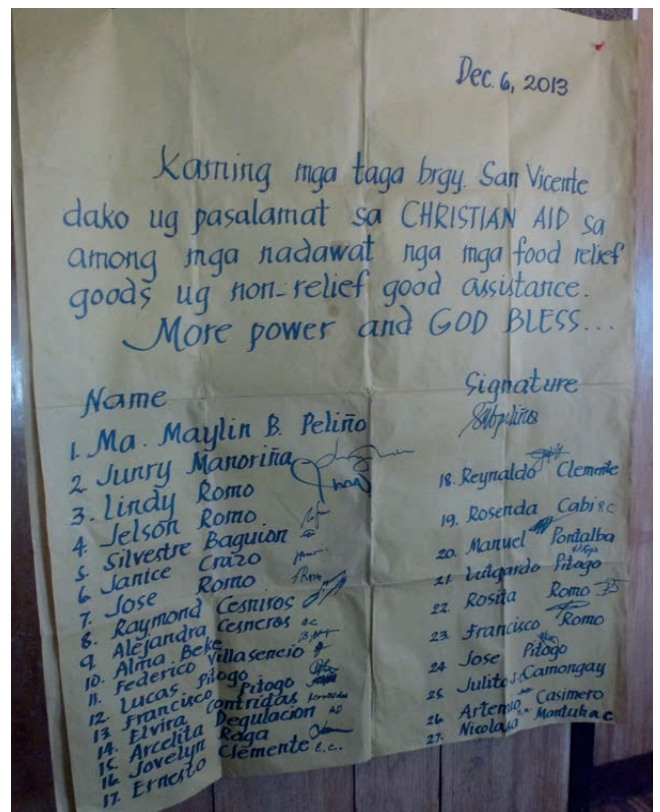


Typhoon survivor Imelda Betita stands among the destruction in her village in Iloilo province on the island of Panay

The emergency response was carried out in the context of Christian Aid's existing country programme, which has a strong and successful focus on building community resilience to disasters. This is achieved through training and workshops on Disaster Risk Reduction where communities come to a better understanding of their own disaster contexts and what they can do to address and respond to risks, and through various advocacy fora, where communities define their advocacy agenda and seek an audience with government.

The pre-existing disaster risk reduction work meant that many lives were saved as people moved to safety, although some were still caught out by storm surges of up to 20ft, which had never been experienced before. The storm surges also destroyed many of the boats needed to get to the more remote islands to deliver relief.

The extent of the devastation was immense. Christian Aid Ireland received additional funding from Irish Aid of €500k which provided food, hygiene items, bedding and kitchen equipment for over 8000 households. In addition we received €690k/£579k from churches and public donations. Christian Aid Ireland Emergency Advisor, Ciara Loughney who provided surge capacity to the Philippines team for 4 weeks said "the devastation caused by the typhoon was unimaginable, and caused logistical challenges that continued well in to the relief effort. However we managed to find small boats and our partners and volunteers reached some of the most vulnerable communities with much-needed food and other relief items. The courage and resilience of affected communities was truly humbling". This poster, signed by residents of a village that was supported by Christian Aid Ireland partner RDI Leyte, demonstrates how grateful people were for the assistance they received.



Directors' report

OBJECTIVES AND ACTIVITIES (CONTINUED)

Mali

Mali has continued to suffer from a combination of natural and man-made problems in 2013 with the effects of conflict and insecurity exacerbating existing vulnerabilities caused by climatic shocks and chronic poverty. Rainfall has been significantly lower than in previous years causing fears that there will once again be a deficit in agricultural production as crops wilt and dry out in the areas worst affected. In May 2013 and October 2013, Irish Aid released €210,618 and €250,000 respectively for Christian Aid Ireland's emergency response to the crisis enabling direct food distribution, livelihood support and nutritional support for children under five. The programme targeted the food security and nutrition of the most vulnerable households in the Bandiagara Cercle in the Mopti region of Mali. The security situation in Mopti region has somewhat stabilised, but the situation in the country as a whole remains volatile.

Democratic Republic of Congo

The South Kivu province of the Democratic Republic of Congo continues to be affected seriously by displacements caused by the ongoing conflict between various armed groups. Sexual and gender-based violence (SGBV) continues to be committed by foreign rebel groups, local armed groups and some uncontrolled regular military forces, with 1,710 cases reported to Christian Aid Ireland's partner SARCAF during the period July to November 2013. In May 2013, €450,000 was released by Irish Aid to enable us to improve the living conditions of 4,000 displaced households, to reinforce the food production capacity of 2,500 vulnerable returnee and host families and to provide psychosocial, economic, medical and legal support to survivors of sexual and gender based violence.

Christian Aid Ireland's Emergency Advisor conducted monitoring and support visits to both Mali and the DRC

in 2013 to oversee the set-up of the above projects and to provide capacity building support to partners. The DRC support visit was accompanied by Christian Aid Ireland's Gender Advisor to provide support and training to partners on GBV response and gender and HIV mainstreaming. In line with Christian Aid Ireland's strategic objective on tackling violence and building peace, the Humanitarian Division is committed to strengthening its capacity and expertise in humanitarian protection with a particular focus on tackling violence against women, including responding to and prevention of SGBV. The DRC project provides an example of good practice in this area that has been used to inform programming within Christian Aid and shared with the humanitarian community in Ireland through the Irish Consortium on Gender Based Violence.

Syria

Funds from the Syria appeal are being used to help our partners support people in Syria affected by the conflict; particularly those who have been forced to leave their homes and flee to other areas of the country, and those who have become refugees in Lebanon and Iraq. Our partners in these areas are providing essentials such as food, hygiene and sanitation kits, water containers, fuel for cooking and infant kits, as well as psychological support for those who are suffering as a result of the conflict. In the months ahead, as the conflict deepens, our partner REACH in Iraq will be expanding their work to support vulnerable refugee communities to access livelihoods opportunities, enabling individuals to provide for themselves and their families. In Lebanon, our partner the Lebanese Physically Handicapped Union (LPHU) will be supporting Syrian refugees with disabilities to access specialist support such as physiotherapy and occupational therapy, as well as vocational training.

Directors' report

OBJECTIVES AND ACTIVITIES (CONTINUED)

3. INCOME

We want to grow our income and our supporter network so that we can achieve greater impact in ending poverty.

Fund-raising events were used as an opportunity to win publicity for Christian Aid Ireland's overseas work. These included cycling and hiking events in Counties Cork, Mayo and Down.

Our CEO began a year-long 'Living Without' challenge, which has attracted national media attention. Rosamond said 'It all started when I went overseas with Christian Aid and saw what life was really like for people living in poverty. I was particularly amazed by the women I met; they inspired me with their positive attitudes, resilience and determination. These women live on very little, always putting their families first, yet still take pride in their appearance. They do what they can to look their best and be feminine, yet in many cases have only one or two changes of clothes. I felt **ashamed** seeing how little these women had. I thought of my bulging wardrobes, the bathroom spilling over with toiletries, the shoes under

the bed and the books and magazines piled up around the house. **I felt compelled to do something** long term and that would challenge me in many ways. I cannot replicate the hardships of these women's lives, but I can experience what it must feel like as a woman when you cannot buy what you would like or need. Instead of buying things, I am donating the money to Christian Aid. I hope to raise at least £1,000 through the 'Just Giving' website in Northern Ireland and €1,000 through 'My Charity' in the Republic. However hopefully I will do more than just raise money. It would be wonderful if I could encourage people to think what they could live without, to empathise with women in poor communities and to live more simply.'

2013 also saw an increase in the quality and the distribution of our printed magazine to supporters, while the monthly e-zine continues to grow and expand since its inception in 2012. The growth of social media led to the creation of a role in 2013 to update and maintain our sites.



Two new cycle challenge events were trialled in 2013. One was held in County Mayo on the Western Greenway: this was a totally new geographic area for Christian Aid and although just 15 cyclists participated, it helped to raise our profile.

The second was the Strangford Sportive which took place in October 2013 in County Down, starting and ending at Delamont Country Park. Both events will run again in 2014.



The Sheep's Head Hike continued this year, successfully raising over €6,000

Directors' report

OBJECTIVES AND ACTIVITIES (CONTINUED)



The Diocese of Derry and Raphoe received a boost to their Nets Work Appeal to raise £100,000 for mosquito nets in Nnewi and Makurdi Dioceses in Nigeria. Rev Canon John Okoli from Nnewi Diocese and Mrs Nanlop Ogbureke, Christian Aid office Nigeria, visited the Diocese for two weeks in October. During that time they spoke in Churches, schools, Rotary and Probus clubs, met with the Mayors of Londonderry, Donegal Town and Letterkenny and were interviewed on Radio Foyle and Highland Radio.

All of the main Church bodies had specific appeals for both Syria and Typhoon Haiyan, with €120k/£100k and €448k/£369k respectively channelled through Christian Aid Ireland for the emergency response. The development committee of the Church of Ireland, Bishop's Appeal, encouraged their Dioceses to partner with an NGO to help to engage a greater number of supporters within their parishes in overseas development programmes. Three new partnerships were established by Christian Aid Ireland in 2013 with the Dioceses of Meath and Kildare raising €11k; Cork, Cloyne and Ross (ongoing appeal); and Derry and Raphoe who set their fundraising target at £100k - which they exceeded early in 2014.



Children from Largymore Primary School promoting the Christian Aid week theme for 2013 of "Bite back at Hunger". This tied in with the concurrent IF campaign.

Christian Aid Week continues to be the main fundraising opportunity where resources are pulled together to highlight our work throughout churches, schools and communities.

During 2013, we experienced a reduction in this income line for the first time, a consequence of the difficult economic context in both jurisdictions. However, plans are in place to engage a greater number of churches in 2014, both to raise profile and funds.

Our Lenten Campaign, 'Count Your Blessings' continues to grow and the introduction of a downloadable App in both euros and pounds in 2013 provided another channel for the public to engage with Christian Aid Ireland.

The value of our volunteer network in fundraising cannot be underestimated and our Church and Community Staff commit 25% of their time to the recruitment and resourcing of the vast volunteer network.



Directors' report

OBJECTIVES AND ACTIVITIES (CONTINUED)

4. IMAGE

We want to build on our good reputation in Ireland as a strong and effective organisation.

Violence in the DRC and the particular effect it's having on women was a key issue publicised by Christian Aid Ireland throughout 2013, building on two high profile visits from our Central Africa Emergency Manager, Salomé Ntububa. Following media interest in Salomé's visit, Christian Aid Ireland organised an Irish media visit to Eastern DRC in August 2013. Two journalists, from News Talk Radio and the Sunday World, spent a week in a remote part of South Kivu Province interviewing GBV survivors, Christian Aid's partners and the local military. News Talk coverage included an item on the breakfast programme and an hour-long documentary. The Sunday World published feature articles over three weeks, in both its northern and southern editions.



Mrs Denge Eay is pictured here outside her home near Kitutu in South Kivu province as she told her story about being raped twice to Newstalk Radio journalist Shona Murray. The numerous testimonies of multiple and child rape were often distressing to hear, but the coverage has helped to shine some light on the ongoing conflict in eastern Congo and its impact on people's lives. Mrs Eay gave her permission for this photograph to be published.

Family care and support are very important after someone has been raped. Often husbands in DRC cannot cope and disown their wives after they have been raped, leaving them with no income and no home. The Methodist Church in Ireland supported BOAD, a Christian Aid Ireland partner in eastern DRC whose project worked with 200 women who have been marginalised by their communities as a result of acts of gender based violence they experienced. The women were referred for medical care, their psychological recovery was monitored and they were trained in income generating activities – this not only helps them to support their households and themselves but also gives an opportunity to rebuild the perceptions their community have of them.



The 'Elders', an independent group of world leaders first brought together by Nelson Mandela in 2007, held a meeting in Dublin in May 2013 with Christian Aid Ireland and Trócaire. The meeting was followed by a round table discussion on produce from illegal Israeli settlements.

Back: Trócaire's Justin Kilcullen and Garry Walshe with Christian Aid Ireland's Rosamond Bennett and Sorley McCaughey.

Front: Three former Presidents - Ferdinand Henrique Cardos from Brazil, Jimmy Carter of the US, and Ireland's Mary Robinson along with Tánaiste Eamonn Gilmore TD



A public seminar was run in partnership with University of Limerick on strategies in relation to responding to and resisting land grabs. To date most work on this issue has focussed on the impact and not the response to land grabs. The learning from this event is being developed into a research paper which will be published in 2014.

Directors' report

OBJECTIVES AND ACTIVITIES (CONTINUED)

RTÉ 1 television broadcast a nationwide Christian Aid Ireland morning worship service on Sunday 19 May 2013. Supporters from each of the member churches of Christian Aid Ireland were involved in the service, which was based on the Anglican Service of the Word and which was also simulcast to FM radio and web.

During the service, RTÉ broadcast video footage of Christian Aid Ireland funded projects from around the world. The service was jointly led by Christian Aid Ireland CEO Rosamond Bennett and Church & Community Manager Peter Byrne. The Jubilate! Choir from Belfast led the music and was conducted by the talented Dave Stewart.

In July, Adrian Horsman, Christian Aid Ireland's Head of Media, set off on a 200 mile walk from St Anne's Cathedral in Belfast to St Mary's Cathedral in Limerick. For nine days Adrian walked on his own, enduring blisters, aching legs, wet weather and getting a bit lost along the way.

2014's New Year's Honours List brought with it the news that Christian Aid Ireland's former CEO, Margaret Boden, was being awarded an OBE. Margaret was recognised for her lifelong services to International Development. As a teenager, Margaret volunteered as a collector with Christian Aid in Dublin, before working in the organisation

for 28 years; as manager of the Dublin Office, as Northern Ireland co-ordinator and, in 1998, as CEO. She continued as CEO until her retirement in May 2012.

Margaret was shocked and thrilled to hear she would be receiving the award; 'I did not believe it until I saw it in print – you could have knocked me down with a feather. My immediate thoughts were to the people who have encouraged and inspired me over the years. I regard this award as not just about me, but about all the people involved in Christian Aid - the board, staff, volunteers and our overseas partners, who are numerous. It is a great honour for everyone.' Speaking of all the people who volunteer for Christian Aid she further added that 'this award is as much theirs as it is mine'.

Deborah Doherty, Head of Church and Community, expressed the thoughts of many who have had the opportunity to work alongside Margaret; 'Her personal faith and commitment to the Gospel message of Good News to the poor have guided her throughout her working life. She has been an inspiration to staff and supporters alike'.



Adrian said 'I was inspired to walk by all those children I met in Africa carrying water for miles every day on foot and those refugees who flee for their lives, with only those belongings they can carry. Of course, the big difference between my walk and theirs is that I could have hopped on a bus at any stage. I wanted to do this to raise awareness of the work that Christian Aid Ireland is doing to end poverty'.

Directors' report

OBJECTIVES AND ACTIVITIES (CONTINUED)

5. INTEGRITY

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

The work we do is not about us. It's about doing God's work effectively and with humility. We want to do the right thing for all people who live in poverty. That means standing up for what we believe in and speaking out against injustice. We are inspired by the promise of Jesus Christ of a world where all can have life and live it abundantly John 10 v10 (NRSV) which is why we work with people of all faiths and none. We are impatient and determined to create change. We strive to achieve high standards in everything we do. In humility we analyse our mistakes and try to do better.

In 2013, Christian Aid Ireland was asked several times by different Irish newspapers about the Chief Executive's annual salary. As we wish to be open and transparent, the exact amount (rather than an indication or a salary band) of £59,297 was always given without hesitation. There are no bonuses or overtime payments. This figure is currently in sterling because the present CEO, although responsible for all Ireland, happens to reside in Northern Ireland. Further disclosures in relation to staff salaries are found in Note 5 below.



Humanitarian Accountability Partnership

Christian Aid Ireland is HAP-certified and strictly adheres to Humanitarian Accountability principles, including community participation, in all its projects and programmes. For example in responding to the Philippines emergency, Christian Aid Ireland and its local NGO implementing partner involved community leaders/representatives in validation assessments, beneficiary selection, distribution, monitoring and documentation of learning. Appropriate mechanisms for information sharing and feedback from beneficiaries and relevant stakeholders were put in place to ensure effective communication and adaptation of Christian Aid Ireland's approach if appropriate.

The involvement of affected communities at all stages helps them to define their own voice with regard to disasters and the effects of climate change and to establish avenues for engaging government and making it accountable for the provision of long-term humanitarian and development support. Christian Aid and partners' long-term presence in the country ensures that all activities are implemented with a long-term perspective. The voices and experience of affected communities will also be used as a basis for advocacy work in Ireland, the UK and Europe, to speak out about the disproportionate effect that disasters have on poor and marginalised people and advocate for effective measures to reduce the devastating impact of climate change on poor communities. Christian Aid's implementation of HAP continued this year with training and/or refresher training conducted in Colombia, Angola, Central America, Israel and the occupied Palestinian territory, the DRC, Zambia, Brazil, Iraq and the Sahel.

Governance

Details of our governance arrangements are set out above in the section on Structure, Governance and Management. Our volunteer Board are committed to ensuring that we comply with the highest standards of corporate governance as set out in the Irish NGO's Code of Corporate governance and are accountable to all of our stakeholders. We have held an AGM during the year and various supporter conferences. These public meetings give opportunity to learn more about our work and to ask questions of Board and staff members in relation to any areas of concern. Board and staff members adhere to a code of conduct and a declaration of interests is completed annually. No conflicts of interest arose in relation to this period.

Directors' report

OBJECTIVES AND ACTIVITIES (CONTINUED)

Volunteers

Volunteers play a key role in a multitude of ways to support the work of Christian Aid Ireland in our commitment to eradicate poverty and social injustice. Our network of volunteers contributes through fundraising and organisation of Christian Aid Week activities, through their support as donors, campaigners and activists in their own communities.



The Investing in Volunteers initiative provides the basis for good practice across Ireland when recruiting and managing volunteers and we have been able to offer volunteering opportunities for young graduates to give them valuable, practical experience of working in the development sector.

Christian Aid Ireland has benefited greatly from the contribution of volunteers working in the Belfast office and this good practice has been expanded in the Dublin office where an increasing number of volunteers are assisting staff with the daily office tasks.

Statement of grant making policies

The majority of Christian Aid Ireland's charitable work is carried out by making grants to partner organisations. Grants are made within the agreed strategies and according to the priorities identified.

Commitment to Standards in Fundraising Practice

Christian Aid Ireland is fully committed to the standards contained within the UK Codes of Fundraising Practice and the Republic's ICTR Statement of Guiding Principles for Fundraising. The Codes of Practice and the ICTR Statement exist to provide charities with a framework for high standards and good practice in fundraising.

The purpose of the Codes of Practice is to improve the way charities raise their funds, to promote high levels of accountability and transparency by organisations fundraising from the public and to provide clarity and assurances to donors and prospective donors about the organisations they support.

Christian Aid Ireland meets the standards as set out in both the UK Codes of Practice and the ICTR Statement of Guiding Principles for Fundraising.

www.ictr.ie/content/fundraising-codes-practice

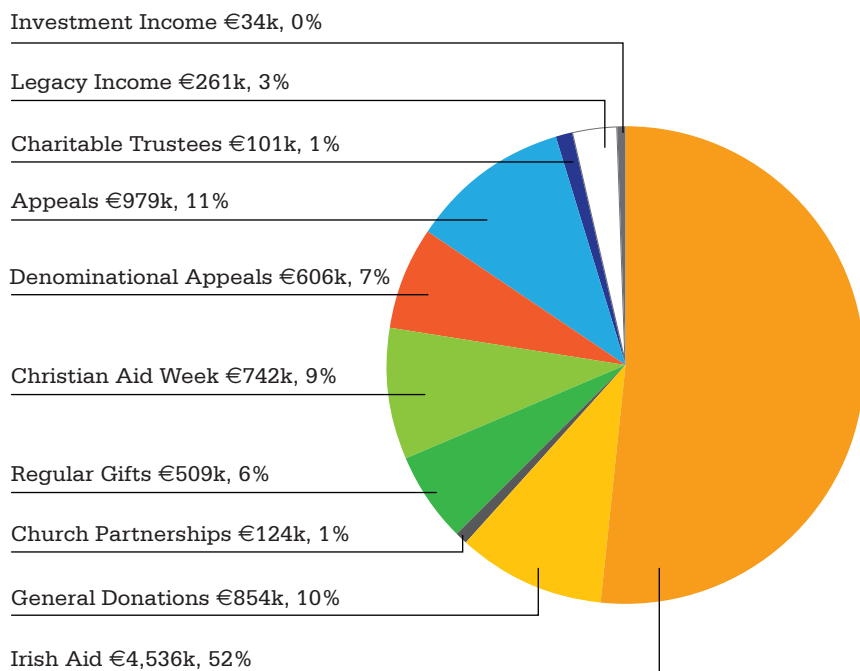


Directors' report ACHIEVEMENTS AND PERFORMANCE

During the year the charity raised **€8,746k/£7,310k** (2013:€8,089k/£6,824k) which reflects the commitment of Christian Aid Ireland supporters to meeting the needs of poor communities throughout the world. This income is analysed as follows:

Income totals for year ended:	31/03/2014	31/03/2013
	€'000	€'000
General Donations	854	812
Church Partnerships	124	140
Regular Gifts	509	532
Christian Aid Week	742	814
Denominational Appeals	606	500
Appeals	979	100
Legacy Income	261	936
Irish Aid	4,536	4,114
Charitable Trustees	101	108
Investment Income	34	33
	8,746	8,089

Where the money came from



Directors' report

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Income has increased overall during the year, a significant proportion of this is due to the positive response to our Philippines Typhoon Emergency Appeal from both our supporters and our sponsoring churches.

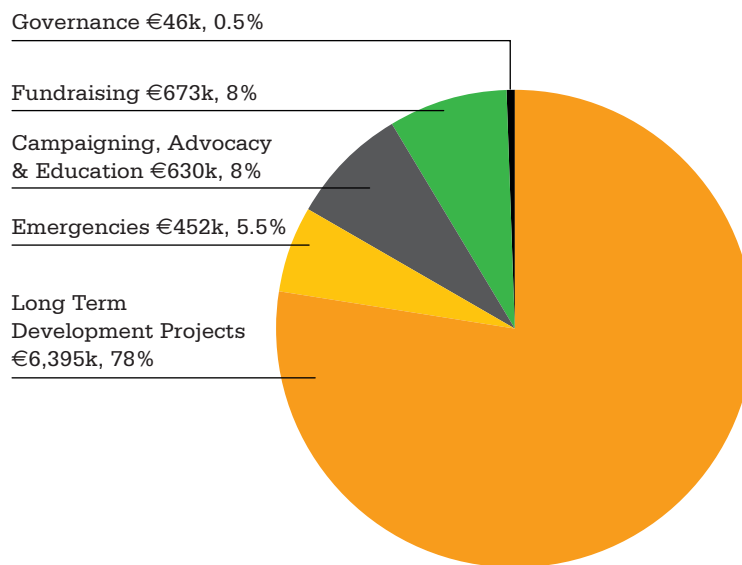
Total Irish Aid funding in year was €4,536k. This was split between the Irish Aid Programme Funding of our governance programme of €2,999k - a slight reduction from the previous year in line with the overall reduction in funding of NGOs from Irish aid, and funding for our humanitarian programme of €1,537k, €572k more than in the previous year. This year the HPP funds went towards emergency assistance and support for vulnerable, conflict-affected households in the Mopti region in Mali and the Mwenga and Shabunda territories of the Democratic Republic of Congo. There was also a €500k grant for rapid emergency food and non-food assistance to Typhoon Haiyan-affected communities in the Leyte Province, Philippines.

The Irish Aid Programme Funding for 2014 was received into our bank account after the year end, giving rise to a debtor of €2,999k in the accounts.

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. We were delighted that so many willing people raised sponsorship in a variety of ways for Christian Aid Ireland, especially in marathon events. However, the economic environment is still posing a challenge to voluntary giving and this year there was a decrease in the amount collected for Christian Aid Week.

Legacy income was down in year but this was mainly due to the previous year heralding an unusually high level of legacy bequests. The organisation has plans in place in the coming year to hold seminars for solicitors at various locations throughout Ireland aimed at educating firms as to what we do and how legacy income is spent.

How we allocated funds



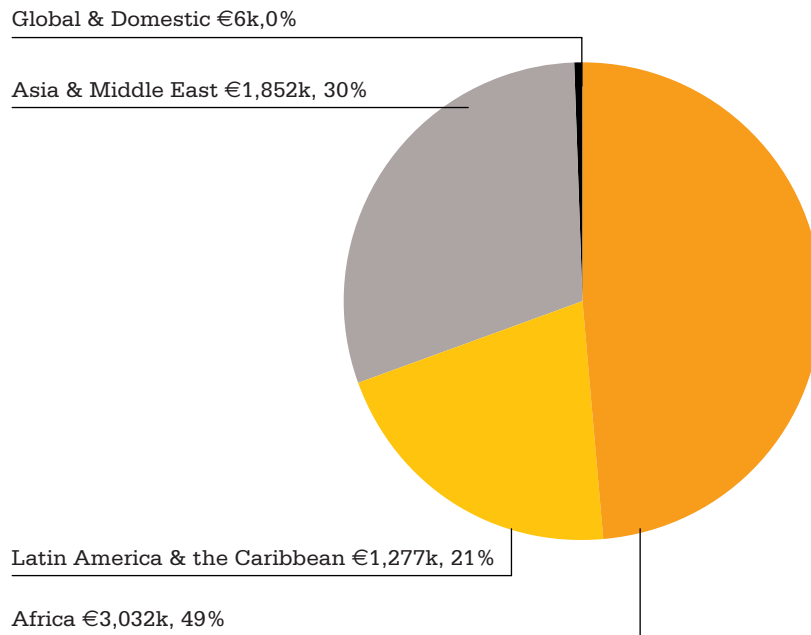
We spent a total of €8,196k, split between our charitable activities (€7,477k - 92%) of Development (€6,395k - 78%), Emergencies (€452k - 5.5%) and Campaigning, Advocacy and Education (€630k - 8%). We spent €46k on governance and invested €673k in fundraising (8%). For every €1 we spent on fundraising this year we raised €13.00 to further our work.

Directors' report

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

A key part of our work in development and emergencies is our work through partner organisations. These partnerships are funded by means of grants. To ensure that these partnerships are working effectively staff spend time working with partners to develop the most effective projects and programmes to be delivered and to increase the partners capacity to deliver the programmes efficiently and effectively. An analysis of the total grants of €6,167k made in year is provided below.

Where the grants went



Reserves Policy

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.

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. The operational reserve is held 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. At 31 March 2014, the Directors considered that **€655k / £519k** (2013: €721k / £549k) should be held in unrestricted reserves.

Directors' report

FUTURE DEVELOPMENTS

Christian Aid Ireland's values are Christian-based and founded on our understanding of relational theology, which asserts that human beings are called to have a special relationship with God (loving him and being loved by him) and in turn to have a particular relationship with one another (based on God's love for all human beings). These values define the identity of the organisation and the way we work. They are essential for the strong relationships and partnerships we seek to build. They not only equip us to work effectively to eradicate poverty, but we also see them as forming part of the foundation of a world without poverty.

We continue to implement our strategy as set out in our five key areas above – Inspiration, Impact, Income, Image and Integrity. We have reviewed many of our structures, resources and systems and are implementing the required changes to help us to achieve our strategic agenda.

Key elements of success include:

- Key issues raised at the highest level of government and in the media such as tax justice and climate change
- Increase in the number of relationships with churches and deeper, stronger relationships with churches and church leaders
- Increase in the number and effectiveness of relationships with the business community and with key influencers
- Further development and strengthening of programmes that change lives – creating positive, sustainable change
- Increased supporter numbers
- Higher profile and more consistent profile of Christian Aid Ireland
- Increase in funds generated

More specifically, over the next year we will be hosting conferences on peace and peace building and governance, bringing together partners, supporters and development experts, with a view to sharing best practice and challenging ourselves in relation to our overseas programming.

We will be further developing our links with the churches and their interface with our development work. Following on from the initial church consultation event in 2013 we will be offering clergy training on development issues. Additionally we will be resourcing churches to pray and act to end poverty – including disseminating advocacy information through an advocacy group composed of key church people. A further church consultation event is also planned for this year.

We will be continuing our focus on gender and exploring what that means for us as an organisation here and in our overseas work.

We will continue to strengthen our governance as we recruit new Board members, and give thanks for those who have served so faithfully -some since the start of the Christian Aid Ireland companies. We will build on the recommendations arising out of the Board review of their performance and begin the process of reviewing the performance of the Board sub committees.

We will develop existing relationships with private sector, including facilitating overseas visits for existing partners, and develop relationships with new private sector partners.

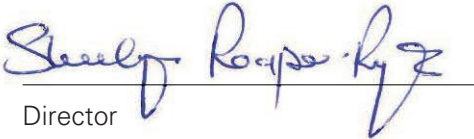
We will begin planning events to celebrate the work of Christian Aid over the last 70 years, as we approach the 70th anniversary of the Christian Aid family in 2015.

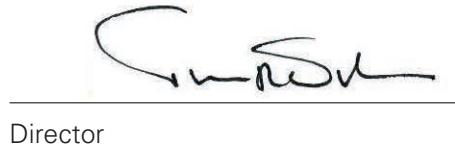
Directors' report

ACCOUNTANTS

Crowe Horwath Bastow Charleton have expressed their willingness to continue in office.

Signed on behalf of the Board:


Director


Director

Date 27 June 2014



ACCOUNTANTS' REPORT TO CHRISTIAN AID IRELAND ON THE UNAUDITED COMBINED FINANCIAL INFORMATION OF CHRISTIAN AID IRELAND

In accordance with the engagement letter dated 31 March 2014 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 Statement of Accounting Policies, 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 2014 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.

A handwritten signature in black ink, appearing to read "Bastow Charleton".

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

Date: 9 July 2014.

Statement of 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 (Company no 426928, charity no CHY6998) Republic of Ireland and Christian Aid Ireland (Company no NI059154, charity no XR94639) Northern Ireland companies, both of which have been prepared for the year ended 31 March 2014. Related company transactions and balances between the above-named entities have been eliminated in the preparation of these combined financial statements.

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

The combined financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (Revised 2005)". 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.

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.

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, certain 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.

Statement of accounting policies (continued)

Resources Expended

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

Costs of generating 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.

Support costs include the costs of staff both in Ireland and overseas, in support of partners and operational activities together with their associated costs and an appropriate allocation of related overheads.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to organisational administration and compliance with constitutional and statutory requirements.

Foreign Currencies

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.

Taxation 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.

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.

Leases

Rentals in respect of operating leases are charged to the statement of financial activities in the period to which the costs are incurred.

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	

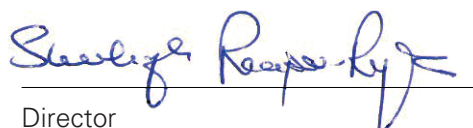
Combined statement of financial activities


For the year ended 31 March 2014

		2014	2014	2014	2013	2014	2014	2014	2013
	Note	Unrestricted funds €'000	Restricted funds €'000	Total funds €'000	Total funds €'000	Unrestricted funds £'000	Restricted funds £'000	Total funds £'000	Total funds £'000
Incoming resources									
<i>Incoming resources from generated funds:</i>									
Voluntary income:									
Donations, gifts and legacies	2	2,294	1,781	4,075	3,833	1,985	1,449	3,434	3,293
Activities for generating funds		-	-	-	1	-	-	-	1
Investment income		34	-	34	33	29	-	29	27
<i>Incoming resources from charitable activities:</i>									
Institutional grants and other official sources	3	5	4,632	4,637	4,222	4	3,843	3,847	3,503
Total incoming resources		2,333	6,413	8,746	8,089	2,018	5,292	7,310	6,824
Resources expended									
Cost of generating funds:									
Costs of generating voluntary income	4	(673)	-	(673)	(684)	(566)	-	(566)	(555)
Charitable activities:									
Development	4	(1,006)	(5,389)	(6,395)	(6,809)	(849)	(4,565)	(5,414)	(5,621)
Emergencies	4	-	(452)	(452)	(522)	-	(386)	(386)	(423)
Campaigning, advocacy and education programmes	4	(630)	-	(630)	(639)	(530)	-	(530)	(519)
Governance costs	4	(46)	-	(46)	(42)	(39)	-	(39)	(33)
Total resources expended		(2,355)	(5,841)	(8,196)	(8,696)	(1,984)	(4,951)	(6,935)	(7,151)
Gross Transfers between funds		(33)	33	-	-	(22)	22	-	-
Net (outgoing)/ incoming resources		(55)	605	550	(607)	12	363	375	(327)
Reconciliation of funds									
Total fund balances brought forward as reported at 1 April 2013	14/15	721	3,377	4,098	4,619	549	2,910	3,459	3,806
Currency translation		(33)	(3)	(36)	86	(42)	(10)	(52)	(20)
Fund balances carried forward at 31 March 2014	17	633	3,979	4,612	4,098	519	3,263	3,782	3,459

There are no recognised gains or losses, or movements in funds other than those disclosed above.

The financial statements were approved by the Board of Directors on 27 June 2014 and signed on its behalf by:


Director


Director

Balance Sheet as at 31 Mar 2014

	Notes	31/3/2014 €'000	31/3/2013 €'000	31/3/2014 £'000	31/3/2013 £'000
FIXED ASSETS	10	24	37	20	31
CURRENT ASSETS					
Debtors	11	3,276	3,269	2,714	2,771
Cash on deposit, at bank and in hand		1,688	1,823	1,395	1,543
		4,964	5,092	4,109	4,314
CREDITORS: (Amounts falling due within one year)	12	(376)	(1,031)	(347)	(886)
TOTAL ASSETS LESS CURRENT LIABILITIES		4,612	4,098	3,782	3,459
RESERVES					
Restricted funds					
Government and other inst. Donor funds		3,018	3,065	2,462	2,646
Appeal fund		740	213	612	178
Other restricted funds		221	99	189	86
Total restricted funds	14	3,979	3,377	3,263	2,910
Unrestricted funds					
Designated funds		618	709	526	601
Other charitable funds		15	12	(7)	(52)
Total unrestricted funds	15	633	721	519	549
TOTAL FUNDS	17	4,612	4,098	3,782	3,459

The financial statements were approved by the Board of Directors on 27 June 2014 and signed on its behalf by:


Director


Director

Combined cash flow statement as at 31 Mar 2014

	<i>Note</i>	31/3/2014 €'000	31/3/2013 €'000	31/3/2014 £'000	31/3/2013 £'000
Net cash (outflow) from operating activities	8	(169)	(591)	(177)	(468)
Purchase of fixed assets		-	(19)	-	(16)
Return on investments and servicing of finance:					
- Interest received		34	33	29	27
(Decrease) in cash during the year 8		(135)	(577)	(148)	(457)

Notes to the combined financial statements

For the year ended 31 March 2014

1. TAXATION

No tax charge arises as the combined companies' income is exempt from corporation tax.

2. DONATIONS, GIFTS AND LEGACIES

	2014 Unrestricted €'000	2014 Restricted €'000	2014 Total €'000	2013 Total €'000	2014 Unrestricted £'000	2014 Restricted £'000	2014 Total £'000	2013 Total £'000
Annual appeals								
Christian Aid week	742	-	742	814	634	-	634	657
Regular Gifts	509	-	509	532	429	-	429	437
General donations	672	182	854	811	610	113	723	801
Church Partnerships	110	14	124	140	91	12	103	116
Denominational appeals	-	606	606	500	-	504	504	420
Special Christian Aid appeals								
Haiti Earthquake	-	-	-	1	-	-	-	1
East Africa food crisis	-	8	8	16	-	7	7	13
West Africa food crisis 2012	-	-	-	75	-	-	-	60
Gaza Appeal	-	10	10	-	-	9	9	-
Syria Crisis Appeal	-	252	252	8	-	209	209	8
Indian Floods Appeal	-	3	3	-	-	3	3	-
Indian Cyclone Appeal	-	16	16	-	-	13	13	-
Philippines Typhoon Appeal	-	690	690	-	-	579	579	-
Legacy income	261	-	261	936	221	-	221	780
Total donations, gifts and legacies	2,294	1,781	4,075	3,833	1,985	1,449	3,434	3,293

Total donations, gifts and legacies of **€4,075/£3,434k** (2013: €3,833k/£3,293k) includes **€210k/£177k** (2013: €238k/£195k) of tax recovered through tax efficient giving.

3. INSTITUTIONAL GRANTS AND OTHER OFFICIAL SOURCES

	2014 Unrestricted €'000	2014 Restricted €'000	2014 Total €'000	2013 Total €'000	2014 Unrestricted £'000	2014 Restricted £'000	2014 Total £'000	2013 Total £'000
Irish Aid	-	4,536	4,536	4,114	-	3,762	3,762	3,416
Other official sources:								
Charitable Trustees	5	96	101	108	4	81	85	87
Total institutional grants and other official sources	5	4,632	4,637	4,222	4	3,843	3,847	3,503

Income from Irish Aid includes **€nil** of gifts in kind (2013: €93k/ £81k)

Notes to the combined financial statements

For the year ended 31 March 2014 (continued)

4. TOTAL RESOURCES EXPENDED

EURO €

	Grants to partner organisations €'000	Staff costs €'000	Other direct costs €'000	Allocation of support costs €'000	2014 Total €'000	2013 Total €'000
Costs of generating voluntary income	-	366	247	60	673	684
Cost of generating funds	-	366	247	60	673	684
Charitable Activities						
Development	5,749	415	218	13	6,395	6,809
Emergencies	418	-	34	-	452	522
Campaigning, advocacy and education programmes	-	349	226	55	630	639
Total charitable activities	6,167	764	478	68	7,477	7,970
Governance	-	16	30	-	46	42
Total resources expended	6,167	1,146	755	128	8,196	8,696

STERLING £

	Grants to partner organisations £'000	Staff costs £'000	Other direct costs £'000	Allocation of support costs £'000	2014 Total £'000	2013 Total £'000
Costs of generating voluntary income	-	308	207	51	566	555
Cost of generating funds	-	308	207	51	566	555
Charitable Activities						
Development	4,836	350	217	11	5,414	5,621
Emergencies	357	-	29	-	386	423
Campaigning, advocacy and education programmes	-	294	190	46	530	519
Total charitable activities	5,193	644	436	57	6,330	6,563
Governance	-	14	25	-	39	33
Total resources expended	5,193	966	668	108	6,935	7,151

Notes to the combined financial statements

For the year ended 31 March 2014 (continued)

4. TOTAL RESOURCES EXPENDED (CONTINUED)

	2014 €'000	2013 €'000	2014 £'000	2013 £'000
Grant expenditure analysed by region				
Africa	3,032	3,404	2,555	2,800
Latin America and the Caribbean	1,277	1,721	1,077	1,428
Asia and Middle East	1,852	1,592	1,556	1,321
Ireland and UK	6	34	5	27
Total grants to partner organisations	6,167	6,751	5,193	5,576

All our grants are to organisations not individuals. Details of grants made are available from the Head of Finance, Christian Aid Ireland, 17 Clanwilliam Terrace, Dublin 2 or Linden House, 96 Beechill Road, Belfast BT8 7QN.

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

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.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to organisational administration and compliance with constitutional and statutory requirements.

Governance costs:

	31/3/2014 €'000	31/3/2013 €'000	31/3/2014 £'000	31/3/2013 £'000
External audit	19	19	15	15
Board expenses	7	8	6	6
Strategic management	20	15	18	12
	46	42	39	33

Allocation of support costs

	Basis of allocation	31/3/2014 €'000	31/3/2013 €'000	31/3/2014 £'000	31/3/2013 £'000
Human resources	Headcount	58	59	49	48
Information systems	Headcount	70	68	59	56
		128	127	108	104

Notes to the combined financial statements

For the year ended 31 March 2014 (continued)

5. STAFF COSTS

	2014 €'000	2013 €'000	2014 £'000	2013 £'000
Staff costs				
Salaries	979	901	825	733
Pension contributions	66	59	55	48
National Insurance contributions	101	97	86	78
Total staff costs	1,146	1,057	966	859
FTE (Full time equivalent)	2014	2013		
	FTE	FTE		
Ireland based staff	25	23		
Staff by activity	2014	2013		
	FTE	FTE		
Generating funds	10	9		
Charitable activities	15	14		
Total staff FTE	25	23		

STAFF EMOLUMENTS

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

	2014	2013
Bands		
€0-€60k (£0-50k)	24	22
€60k-€70k (£50-60k)	1	1
Total staff FTE	25	23

Emoluments include salaries and any benefits in kind but exclude 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 our 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.

Staff in Northern Ireland and the Republic of Ireland were given a cost of living increase for the year to 31st March 2014 of 2% and 0.95% respectively. All salaries for the year to 31st March 2015 have been frozen.

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 as she resides in Northern Ireland. She also receives a 9% contribution to a defined contribution pension scheme, and the use of a car for Christian Aid Ireland business. When translated into Euro, this falls with the €60k to €70k band. The cost is shared 50:50 between the Republic of Ireland and Northern Ireland companies respectively.

Notes to the combined financial statements

For the year ended 31 March 2014 (continued)

6. DIRECTORS' EXPENSES

	2014 No. of Directors	2014 €'000	2014 £'000	2013 No. of Directors	2013 €'000	2013 £'000
Reimbursed to Directors Ireland related expenses	14	7	6	12	8	6

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

7. PENSION COSTS

The total pension cost for the charity was **€66k / £55k** (2013: €59k / £48k). There were no outstanding or prepaid contributions at the balance sheet date.

8. RECONCILIATION OF NET (OUTGOING)/INCOMING RESOURCES TO NET CASH (OUTFLOW)/INFLOW FROM OPERATING ACTIVITIES

	31/3/2014 €'000	31/3/2013 €'000	31/3/2014 £'000	31/3/2013 £'000
Net incoming/(outgoing) resources	550	(607)	375	(327)
Investment income	(34)	(33)	(29)	(27)
(Increase)/Decrease in debtors	(7)	28	57	(23)
(Decrease)/Increase in creditors	(655)	(75)	(539)	(79)
Currency translation	(36)	86	(52)	(20)
Depreciation	13	10	11	8
Net cash (outflow) from operating activities	(169)	(591)	(177)	(468)

Analysis of net funds as shown in the balance sheet and changes during the year

	As at 1/04/2013 €'000	Change in year €'000	As at 31/3/2014 €'000	As at 1/04/2013 £'000	Change in year £'000	As at 31/3/2014 £'000
Cash at bank and in hand	1,823	(135)	1,688	1,543	(148)	1,395
Net funds	1,823	(135)	1,688	1,543	(148)	1,395

Notes to the combined financial statements

For the year ended 31 March 2014 (continued)

9. NET INCOMING RESOURCES

Net incoming resources is stated after charging:

	2014 €'000	2013 €'000	2014 £'000	2013 £'000
Operating lease rentals				
leasehold property	119	122	94	103
equipment	6	6	5	5
Auditors remuneration	19	19	15	15
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

10. NET INCOMING RESOURCES

	2014 €'000	2014 €'000	2014 €'000	2014 £'000	2014 £'000	2014 £'000
	Vehicles	Land and Buildings	Total	Vehicles	Land and Buildings	Total
Cost:						
Opening balance 1 April 2013	19	42	61	16	35	51
Additions	-	-	-	-	-	-
Closing balance	<u>19</u>	<u>42</u>	<u>61</u>	<u>16</u>	<u>35</u>	<u>51</u>
Depreciation:						
Opening balance 1 April 2013	(2)	(22)	(24)	(1)	(19)	(20)
Depreciation in year	(4)	(9)	(13)	(3)	(8)	(11)
Closing balance	<u>(6)</u>	<u>(31)</u>	<u>(37)</u>	<u>(4)</u>	<u>(27)</u>	<u>(31)</u>
Net Book Value at 31 March 2014	<u>13</u>	<u>11</u>	<u>24</u>	<u>12</u>	<u>8</u>	<u>20</u>
Net Book Value at 31 March 2013	<u>17</u>	<u>20</u>	<u>37</u>	<u>15</u>	<u>16</u>	<u>31</u>

11. DEBTORS: (Amounts falling due within one year)

	2014 €'000	2013 €'000	2014 £'000	2013 £'000
Other prepayments	2	22	5	18
Other debtors	216	121	180	107
Related company – Christian Aid Trading	59	56	49	47
Accrued income	2,999	3,070	2,480	2,599
TOTAL DEBTORS	<u>3,276</u>	<u>3,269</u>	<u>2,714</u>	<u>2,771</u>

Notes to the combined financial statements

For the year ended 31 March 2014 (continued)

12. CREDITORS: (Amounts falling due within one year)

	2014	2013	2014	2013
	€'000	€'000	£'000	£'000
Related company – Christian Aid	(280)	(979)	(268)	(842)
Other creditors	(96)	(52)	(79)	(44)
TOTAL CREDITORS	(376)	(1,031)	(347)	(886)

13. FUTURE COMMITMENTS

In addition to the amounts shown as creditors in these accounts, there are also commitments to projects which have been accepted in principle by Christian Aid Ireland's Board and are expected to be recommended for funding in 2014/15.

	2014	2013	2014	2013
	€'000	€'000	£'000	£'000
Commitments	50	1	41	1

14. RESTRICTED FUNDS

EURO

	Opening balance	Incoming resources	Expenditure	Transfers	Currency Translation	Closing balance
	€'000	€'000	€'000	€'000	€'000	€'000
Appeal funds						
East Africa Food Crisis	213	8	(221)	-	-	-
Gaza Crisis Appeal	-	10	(10)	-	-	-
Syria Crisis Appeal 2013	-	252	(57)	-	-	195
India Floods 2013	-	3	(3)	-	-	-
India Cyclone	-	16	(16)	-	-	-
Philippines Typhoon	-	690	(145)	-	-	545
Present Aid	-	74	(64)	-	-	10
Other earmarked income	25	122	(126)	2	(7)	16
Denominational Appeals	74	606	(485)	-	-	195
Government & other inst. Funds	3,065	4,632	(4,714)	31	4	3,018
Total restricted funds	3,377	6,413	(5,841)	33	(3)	3,979

STERLING

	Opening balance	Incoming resources	Expenditure	Transfers	Currency Translation	Closing balance
	£'000	£'000	£'000	£'000	£'000	£'000
Appeal funds						
East Africa Food Crisis	178	7	(185)	-	-	-
Gaza Crisis Appeal	-	9	(9)	-	-	-
Syria Crisis Appeal 2013	-	209	(48)	-	-	161
India Floods 2013	-	3	(3)	-	-	-
India Cyclone	-	13	(13)	-	-	-
Philippines Typhoon	-	579	(128)	-	-	451
Present Aid	-	85	(77)	-	-	8
Other earmarked income	22	40	(41)	1	(2)	20
Denominational Appeals	64	504	(407)	-	-	161
Government & other inst. Funds	2,646	3,843	(4,040)	21	(8)	2,462
Total restricted funds	2,910	5,292	(4,951)	22	(10)	3,263

Notes to the combined financial statements

For the year ended 31 March 2014 (continued)

15. UNRESTRICTED FUNDS

EURO

	Opening balance €'000	Incoming resources €'000	Expenditure €'000	Currency Translation €'000	Transfers €'000	Closing balance €'000
Operational reserve	602	-	-	-	(43)	559
Fixed asset fund	37	-	(13)	-	-	24
Other designated funds	70	-	-	-	(35)	35
Total designated funds	709	-	(13)	-	(78)	618
Other unrestricted funds	(97)	2,333	(2,342)	-	106	-
Revaluation on combination	109	-	-	(33)	(61)	15
Total unrestricted funds	721	2,333	(2,355)	(33)	(33)	633

STERLING

	Opening balance £'000	Incoming resources £'000	Expenditure £'000	Transfers £'000	Currency Translation £'000	Closing balance £'000
Operational reserve	510	-	-	-	(35)	475
Fixed asset fund	31	-	(11)	-	-	20
Other designated funds	60	-	-	-	(29)	31
Total designated funds	601	-	(11)	-	(64)	526
Other unrestricted funds	(267)	2,018	(1,973)	-	222	-
Revaluation on combination	215	-	-	(42)	(180)	(7)
Total unrestricted funds	549	2,018	(1,984)	(42)	(22)	519

Notes to the combined financial statements

For the year ended 31 March 2014 (continued)

16. GRANT FUNDING

	31/3/2014	31/3/2013
	€'000	€'000
Irish Aid - IAPF		
Incoming resources		
Income in year	2,999	3,056
Resources Expended		
Angola	(457)	(402)
Central America (Guatemala and El Salvador)	(229)	(238)
Colombia	(478)	(506)
Israel and the occupied Palestinian territory	(604)	(606)
Sierra Leone	(529)	(526)
Zimbabwe	(384)	(396)
Development Education	(31)	(34)
Organisational Development	(81)	(75)
Monitoring and Evaluation	(87)	(114)
Research	(16)	(6)
Support Costs		
Management and administration costs	(193)	(162)
Total Resources Expended	<u>(3,089)</u>	<u>(3,065)</u>
Net incoming resources	<u>(90)</u>	<u>(9)</u>
Restricted Funds at 1 April 2013	<u>2,990</u>	<u>2,999</u>
Restricted Funds at 31 March 2014	<u>2,900</u>	<u>2,990</u>
Emergency Humanitarian Aid Fund - EHAFF Incoming resources		
Funding for emergencies in the year	1,412	840
Resources Expended		
Emergency grant – Mali	(211)	(200)
Emergency grant – DRC	(450)	(290)
Emergency grant – Mali (2)	(250)	
Emergency grant – Philippines	(492)	(350)
Total resources expended	<u>1,403</u>	<u>840</u>
Net (outgoing)/incoming resources	<u>9</u>	
Restricted EHAFF Funds at 1 April 2013	<u>-</u>	<u>-</u>
Restricted EHAFF Funds at 31 March 2014	<u>9</u>	<u>-</u>

We also received ERFs funding (Emergency Response Funds Scheme) from Irish Aid of €125,000 during the year. €75k of this was expended for emergency relief in India and €47k for DRC. The balance of €3k will be spent in DRC early in the new financial year.

Notes to the financial statements

For the year ended 31 March 2014 (continued)

17. UNRESTRICTED FUNDS

EURO

	Unrestricted funds		Restricted funds	Total
	Designated	Other		
	€'000	€'000	€'000	€'000
Fixed assets	24	-	-	24
Deposits and cash at bank and in hand	526	182	980	1,688
Other current assets	68	209	2,999	3,276
Current liabilities	-	(376)	-	(376)
Total net assets	618	15	3,979	4,612

STERLING

	Unrestricted funds		Restricted funds	Total
	Designated	Other		
	£'000	£'000	£'000	£'000
Fixed assets	20	-	-	20
Deposits and cash at bank and in hand	506	160	729	1,395
Other current assets	-	180	2,534	2,714
Current liabilities	-	(347)	-	(347)
Total net assets	526	(7)	3,263	3,782

Notes to the combined financial statements

For the year ended 31 March 2014 (continued)

18. LEASE COMMITMENTS

Christian Aid Ireland has the following commitments:

		2014	2014	2013	2013
		€'000	£'000	€'000	£'000
Buildings	1 – 5 years	92	76	123	104
Other equipment	1 – 5 years	6	5	5	4
		<u>98</u>	<u>81</u>	<u>128</u>	<u>108</u>
		<u><u>98</u></u>	<u><u>81</u></u>	<u><u>128</u></u>	<u><u>108</u></u>

19. OTHER COMMITMENTS

There were no significant capital commitments contracted for the company or authorised by the directors but not yet contracted for at 31 March 2014.

20. COMBINED COMPANIES

Christian Aid Ireland (CHY6998) – Republic of Ireland Company no 426928

Christian Aid Ireland (XR94639) – Northern Ireland Company no NI059154

21. LEGAL STATUS

Both companies are limited by guarantee, have no share capital and are exempt from the requirement to use the word “limited” in their name under the relevant legislation in each jurisdiction.

22. RELATED PARTY TRANSACTIONS

The companies have the following related party transactions with Christian Aid (Registered in the U.K., Company Number: 5171525, Charity Number: 1106961).

- a restricted grant to fund overseas partners of **€2,579k/£2,168k**; and
- an additional grant to fund Christian Aid’s international programme of work of **€67k/£56k**
- an intercompany creditor of **€280k/£268k**.

The companies have the following related party transactions with Christian Aid Trading Ltd. (Registered in the U.K., Company Number: 01001742).

- a intercompany debtor of **€59k/£49k**
- income of **€59k/£49k**

Further information and contact details

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Chief Executive

Rosamond Bennett

Charity numbers

Republic of Ireland CHY6998	Northern Ireland XR94639
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Company number

Republic of Ireland 426928	Northern Ireland NI059154
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Christian Aid is a signatory to the Dóchas Code of Conduct on Images and Messages. More details can be found at dochas.ie. Please send any feedback on the contents of this document to ahorsman@christian-aid.org

Christian Aid is an organisation that insists the world can and must be swiftly changed to one where everyone can live a full life, free from poverty.

We work globally for profound change that eradicates the causes of poverty, striving to achieve equality, dignity and freedom for all, regardless of faith and nationality. We are part of a wider movement for social justice.

We provide urgent, practical and effective assistance where the need is great, tackling the effects of poverty as well as its root causes.

To find out more about our work, please visit our website:

christianaid.ie

