Christian Aid Ireland

Combined Financial Statements for the year ended 31 March 2026

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

caid.ie

Contact us

Christian Aid Ireland
Unit 2, 100 Ladas Dr
Belfast
BT6 9FH
T: +44 28 9064 8133
E: belfast@christian-aid.org
W: caid.ie

19-21 Denzille Lane
Dublin
D02 WT72
+353 1 496 7040
dublin@christian-aid.org

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Administrative Details

The following were members of the Board of Directors of the organisation for the year to 31 March 2026:

Board of Directors

Rev Dr Liz Hughes (both NI & ROI) (Chair)

Ms Maeve Marnell (both NI & ROI) (Vice-chair)

Ms Jane Adrain (both NI & ROI) (Appointed Nov 25)

Rev Karen Campbell (NI only) (Appointed Nov 25)

Ms Pauline Conway (both NI & ROI)

Mr Geoffrey Corry (both NI & ROI)

Rev Colin Darling (NI only)

Dean Paul Draper (ROI only)

Dr Nicola Brady (NI only) (Resigned Nov 25)

Mr Roy Kingston (both NI & ROI) (Appointed Nov 25)

Rev Uel Marrs (NI only)

Rev Paul Maxwell (NI only)

Rev Dr Livingstone Thompson (NI only)

Ms Susan Webb (ROI only)

Company Secretary

Mr Scott Smith

Income, Finance, Risk and Audit Committee

Ms Maeve Marnell (Chair)

Rev Dr Liz Hughes

Rev Dr Livingstone Thompson

Ms Susan Webb

Dean Paul Draper

Mr Robert Dowey (External)

Ms Hazel Baird (External)

Chief Executive Officer

Mrs Rosamond Bennett

Leadership Team

Mr Paul Quinn

Head of Programmes

Mr Scott Smith

Head of Finance & Governance

Mrs Ruth Cooke

Head of Fundraising & Supporter Engagement

Mr Conor O'Neill

Head of Policy & Advocacy

Mr Gordon Shannon

Head of Programme Funding

Mr Paul Donohoe

Head of Media & Communications

Nominations and Board Governance Committee

Rev Karen Campbell (Chair)

Rev Dr Liz Hughes

Ms Gillian Kingston (External)

Rev Uel Mars

International Programme Advisory Committee

Ms Pauline Conway (Chair)

Mr Geoffrey Corry

Ed O'Donovan (External)

Rosario Kunda (External)

Bob Hanna (External)

Fundraising and Communications Committee

Ms Jane Adrain (Chair)

Mr Colin Skehan (External)

Ms Megan Ross (External)

Registered Office Belfast

Unit 2

Bells Bridge Business Park

100 Ladas Drive

Belfast

BT6 9FH

Registered Office Dublin

First Floor, 19-21 Denzille Lane

Dublin 2

D02 WT72

Company/Charity Numbers NI

Company no: NI059154 (NI)

Charity Registration no: XR94639 (NI)

Charity Commission for NI no: NIC101631(NI)

Company/Charity Numbers ROI

Company no: 426928 (ROI)

Charity Registration no: CHY6998 (ROI)

Charities Regulatory Authority no: 20014162 (ROI)

Principal Bankers Belfast

Danske Bank

Benmore House

353 Lisburn Road

Belfast, BT9 7EP

Principal Bankers Dublin

Allied Irish Bank

9 Terenure Road

Rathgar, Dublin 6

Solicitors Belfast

Carson & McDowell

Murray House, Murray Street

Belfast, BT1 6DN

Solicitors Dublin

Whitney Moore & Keller

Wilton Park House, Wilton Place

Dublin 2

Auditors

Crowe Ireland

Chartered Accountants & Statutory Audit Firm

40 Mespil Road

Dublin 4, D04 C2N4

Directors'/Trustees' Strategic Report

The Directors have pleasure in submitting their Annual Report and Financial Statements of the company for the year ended 31 March 2026.

Structure, Management and Governance

Legal Status

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

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

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

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

Related Organisations

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

Board Members and Structure

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

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

New Directors are nominated by the Nominations and Board Governance Committee and appointed by the members at the Annual General Meeting. New Directors participate in an induction programme

where they are introduced to the work of Christian Aid Ireland and meet individually with the executive leadership team to gain an overview of the organisation's structure and governance arrangements to enable them to fulfil their roles. Further training for appointees and all Board members is given as and when required, or if specifically requested. Board and staff members adhere to a Code of Conduct and a Declaration of Interests is completed annually.

One quarter of the Directors retire each year by rotation.

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

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

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

During the past financial year, the Board met four times, to review progress on the organisations corporate priorities and consider key strategic issues and initiatives.

There are currently four committees of the Board:

- Income, Finance, Risk and Audit Committee
- Nominations and Board Governance Committee
- International Programme Advisory Committee
- Fundraising and Communications Committee

Income, Finance, Risk and Audit Committee (IFRA)

The IFRA meets at least quarterly and is made up of 7 members. Up to four members can be appointed by the Board (at least one being drawn from each of the NI and ROI Boards). The Chair is nominated by the Nominations and Board Governance Committee. The Committee has the authority to obtain specialist external advice when required or if necessary to invite someone with specialist skills onto IFRA for a specified period. The quorum is three members of the Income, Finance, Risk and Audit Committee, two of whom must be Directors.

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

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

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

The IFRA reports to the Board at each Board meeting and the minutes of their meetings are shared with the Board. The IFRA reviews the annual financial statements and detailed budget for the year, ensuring that it is in line with the strategic priorities of the organisation and recommends both for approval to the Board. Monitoring of performance against budget is done on a regular basis. Christian Aid Ireland has two external members of IFRA who are not members of the Board (Ms Hazel Baird & Mr Robert Dowey).

The IFRA met four times during the year.

Nominations and Board Governance Committee (N&BG)

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

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

The Nominations and Board Governance Committee met in full three times during the year.

International Programme Advisory Committee (IPAC)

The IPAC meets at least three times each year and is made up of 5 members. At least two members must be members of the Board. The Chair is nominated by the Nominations and Board Governance Committee. Christian Aid Ireland has three external members of IPAC who are not members of the Board (Ed O'Donovan, Rosario Kunda & Bob Hanna).

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

This Committee fulfils an advisory, governance and supporting role:

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

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

- Monitor major organisational initiatives impacting on international programme work - will challenge, support and contribute to any major organisational initiatives of relevance to the International Programme (such as reviews of strategy or structure).

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

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

Fundraising and Communications Committee (FCC)

The FCC meets at least three times each year and is made up of 3 members. At least two members must be members of the Board. The Chair is nominated by the Nominations and Board Governance Committee. Christian Aid Ireland has two external members of FCC who are not members of the Board (Colin Skehan & Megan Ross).

The purpose of FCC is to advise on the development of Christian Aid Ireland's voluntary fundraising and communications work and to monitor the impact of this work.

This Committee fulfils an advisory, governance and supporting role:

- *Advisory*: the Committee provides advice to the Head of Fundraising and Supporter Engagement, and the Head of Communications, on strategic planning.
- *Governance*: the Committee oversees the implementation of CAI's voluntary fundraising and communications strategies in line with the organisational Strategic Plan and reports on this to the Board.
- *Supporting*: the Committee supports the Christian Aid Ireland Board in its implementation and oversight of voluntary fundraising and communications activities and priorities.

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

- To consider the framework for oversight of voluntary fundraising and communications, in light of the fundraising and communications strategies, including policy-setting, assurance, regulatory compliance and training.
- To provide advice to the Board on voluntary fundraising performance and communications impact.
- To keep under consideration the links between institutional fundraising and voluntary fundraising within Christian Aid Ireland

The Fundraising and Communications Committee met in full three times during the year.

Board and Committee attendance

Board Attendance during the year was as follows:

Name	Board	IFRA	N&BG	IPAC	FCC
Rev Dr Liz Hughes	**4/4**	**4/4**	**2/3**		
Ms Pauline Conway	**4/4**			**3/3**	
Mr Geoffrey Corry	**4/4**			**3/3**	
Rev Uel Marrs	**4/4**		**3/3**		
Rev Paul Maxwell	**3/4**				
Rev Dr Livingstone Thompson	**1/4**	**2/4**			
Rev Colin Darling	**4/4**				
Dean Paul Draper	**4/4**	**1/2**			
Ms Maeve Marnell	**4/4**	**4/4**			
Ms Susan Webb	**3/4**	**3/4**			
Ms Jane Adrain (Appointed Nov 25)	**2/3**				**3/3**
Rev Karen Campbell (Appointed Nov 25)	**3/3**		**1/1**		
Mr Roy Kingston (Appointed Nov 25)	**2/3**				
Dr Nicola Brady (Resigned Nov 25)	**1/1**		**2/2**		**0/1**

Profile of Board Members

Rev Dr Liz Hughes (Chair)	**Rev Dr Liz Hughes is a retired Presbyterian minister and former Chair of the Presbyterian Church in Ireland's Council for Global Mission. She worked as a missionary overseas for several years before returning to Northern Ireland where she spent 17 years as minister of Whitehouse Presbyterian Church.**
Ms Pauline Conway	**Ms Pauline Conway is a former Irish diplomat, who served in the Department of Foreign Affairs and Trade from 1979 - 2009. Pauline is actively interested in climate change issues. She is a parishioner of Guardian Angels Church, Newtownpark Avenue, Blackrock, Dublin.**
Mr Geoffrey Corry	**Mr Geoffrey Corry is a Dublin Methodist. He started out as Youth Officer and switched careers in 1987 to become a self-employed dialogue facilitator, family mediator and mediation trainer running his own courses for over thirty years. He has direct experience of working in conflict situations in Israel/Palestine, Colombia, Haiti and West Africa.**
Rev Uel Marrs	**Rev Uel Marrs is Secretary of Council for Global Mission of Presbyterian Church in Ireland.**
Rev Paul Maxwell	**After serving as a Lay Pastoral Assistant on the Cork South and Kerry Circuit of the Methodist Church in Ireland, Paul candidated for the Methodist ministry and was Ordained in 2011. Paul's ministry has taken him to Cavan, Longford, Carlow, and Kilkenny and he is currently stationed in Dundonald on the Belfast Circuit. He is also the Convenor of the Methodist Church in Ireland's World Development and Relief Committee and a member of the Irish Methodist World Mission Partnership Committee, Irish Methodist Safeguarding Board and the European Commission on Mission, a committee on World Development and Mission for the European Methodist Church.**
Rev Dr Livingstone Thompson	**Rev Dr Livingstone Thompson is a religion specialist and theologian. He brings a wealth of knowledge in a number of fields and experience and skills in Diversity and Inclusion training and in the management of non-governmental organisations.**
Rev Colin Darling	**Rev Colin Darling is rector of Ballymore and Clare in the Diocese of Armagh. Colin is passionate about helping people on their journey of faith. Wherever they happen to be on that journey.**
Dean Paul Draper	**Dean Paul Draper is Dean Of Saint Carthage's Cathedral, Lismore and Rector of Lismore Union of Parishes. He is also a member of the Commission on Ministry, the Diocesan Director of Ordinands for Cork, Cloyne and Ross and is a Benedictine Oblate of Glenstal Abbey.**

Ms Maeve Marnell (Vice Chair)	**Maeve is a former solicitor and founded the charity Food For Thought Africa gaining experience working in Kenya, Rwanda and South Sudan. She chaired the board of the Northern Ireland Council for Integrated Education and currently sits on the board of the Middletown Centre for Autism where she chairs the Finance and Personnel Committee. She is also an Independent Assessor for the Commissioner for Public Appointments.**
Ms Susan Webb	**Susan Webb is a treasury professional with many years of experience in financial services and banking. She acts and has acted as a non executive director of a numbers of Boards including a number of charities. She is a member of the Religious Society of Friends in Ireland.**
Ms Jane Adrain	**Jane was an independent Business Planning and Marketing Consultant with almost 40 years' experience. Her qualifications include a Bachelor of Agriculture and an MBA from Queen's University, Belfast and a Chartered Institute of Marketing Diploma in Professional Marketing. A Member of the Chartered Institute of Marketing.**
Rev Karen Campbell	**After graduating from Trinity College Dublin, Karen became a music minister in Nairobi Kenya for three years teaching music and worship at Daystar University. Alongside teaching, she also studied for a masters in Christian ministry and researched the hymns of the Dinka people in Southern Sudan. On returning to Ireland, Karen undertook training for ministry within the Presbyterian Church in Ireland and served in parishes in County Antrim. Karen currently serves as the General Secretary for the Irish Council of Churches.**
Mr Roy Kingston	**Roy is a great believer in continuous learning and has recently learned about meditation. Roy ran the family beef and cropping farm for many years, the farm has now transferred to other members of the family and has evolved into a dairy farm. Roy has always maintained a strong interest in improving the mental health of farmers and has been involved in various projects to enable this.**

Strategy

During 2022, the Board of Christian Aid Ireland approved a new five year (2022-2026) organisational strategy titled “Stronger Together”. We are currently working on refreshing our strategy.

Mission

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

Vision

A world where:

- Everyone lives in dignity, free from poverty, injustice, inequality and violence.
- Global resources are shared fairly and used sustainably.
- The voices of those living in poverty and crisis are amplified so their stories are heard and their struggles championed.

Values

Love, Dignity, Justice, Equality, and Integrity.

Identity

We are here to help end poverty, injustice, inequality and violence in some of the poorest countries across the world.

We are an international development agency founded by the Protestant churches of Britain and Ireland. Christian Aid Ireland is a separate independent entity within the wider Christian Aid family, sharing the same vision and values. Our work is based on our Christian belief that everyone is created in the image of God and deserves to live a full life.

We tackle both the symptoms and root causes of poverty and injustice, challenging the systems and structures that keep people poor, powerless, marginalised and vulnerable.

We support people of all faiths and none by working with local partners in around 30 countries in Africa, Asia, the Middle East, Latin America and Eastern Europe. Over two thirds of the countries we work in are affected by conflict.

We are a global movement of people, churches and partner organisations who passionately champion dignity, equality and justice worldwide. We are the change makers, the peacemakers, the mighty of heart.

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

Where we work:

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

Christian Aid Ireland has a special focus on 23 core countries, where we concentrate our efforts and resources to best effect.

Our focus countries are:

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

How we work

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

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

How we engage and communicate with stakeholders

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

How we engage with staff: remuneration policy

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

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

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

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

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

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

Commitment to best practice in Corporate Governance

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

Christian Aid Ireland believes that it is compliant with the Charities Governance Code as required by the Charities Regulator. This code has replaced the Dóchas code referred to above.

Objectives

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

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

Our organisational strategy to help us achieve these four pillars is based around these 4 statements of strategic intent:

Building a movement across Ireland: Amplifying the voices of those living in poverty and crisis in the countries we work in, we will mobilise individuals, churches, coalitions and other organisations to work with us for the world we want to see.

Building peaceful just and inclusive societies: We will work in solidarity with our partners to address the root causes and symptoms of poverty and meet the needs of marginalised people and communities in crises and conflict. We will bring together our life-saving humanitarian work, longer term development programmes and peacebuilding efforts to better support people living in crisis situations.

Demanding gender equality and supporting people who face discrimination: We will work in solidarity with our partners to challenge injustice so that everyone, especially women and girls and those discriminated against because of their identity, can live a full life.

Tackling the root causes of injustice: We will identify, challenge and change the systems and structures that keep people in poverty, tackling imbalances in power and ensuring the world's resources are shared fairly and sustainably.

Our corporate priorities are:

Corporate Priority 1. Increase institutional income: We seek to grow and diversify our income sources and manage our costs effectively. We also commit to influencing donors to provide flexible funding to locally-led humanitarian, development and peacebuilding initiatives.

Corporate Priority 2. Increase non institutional income: We have seen a decline in unrestricted income over the last few years in particular areas such as Christian Aid Week house to house collections. We commit to growing our income and inspiring donors to give generously, from individual supporters to trusts, churches and institutions to ensure our vision of the world we want to see is funded both now and in the future.

Corporate Priority 3. Organisational operational excellence: We commit to Christian Aid Ireland being a positive place to work for and with. This includes: Being a diverse, welcoming, inclusive and safe space to work regardless of race, ethnicity, faith, disability, social background or sexual orientation; Ensuring our values of love, dignity, justice, equality and integrity are lived out through all aspects of our work; Being accountable to our donors, supporters and the communities we work with by managing our

resources, delivering our work effectively and efficiently and minimising our footprint on this fragile earth; Committing to our own learning and development; Monitoring our work.

Corporate Priority 4. Deliver impact in our programmes: In line with our organisational strategy we will:

Deliver quality programmes focused on; building peaceful, just and inclusive societies by providing life-saving emergency support, meaningfully involving women, youth and marginalised people in peacebuilding & conflict prevention processes and supporting people to demand their basic rights and promoting human rights; demanding gender equality and supporting people who face discrimination by partnering with feminist and minority-led organisations to bring about gender equality, promoting and protecting the efforts of our partners, human rights defenders and activists to bring an end to discrimination, strengthen the protection of vulnerable groups, using our expertise to support and strengthen partners to reduce and respond to violence against women, girls and other at-risk groups and striving to 'Leave No One Behind'

Deepen our commitment to working in partnership by: championing the wishes and preferences of the people we work with and shifting power to local communities; deepening our understanding of how our power shapes our partnerships; learning from the expertise of local partner organisations and the first hand experiences of the communities we work with; providing more sustained financial support to our local partner organisations.

Corporate Priority 5. Build a movement across Ireland: We will do this by; deepening and nurturing our relationships with churches and congregations to expose the issues of injustice and inequality and to understand the depth and complexity of these issues and how we can respond as Christians; encouraging individuals, churches, schools and groups to speak up for justice and influence change; galvanising volunteers to give their time and talents to grow support and invite people to pray with us; moving people to pray and act in solidarity with those living in poverty connecting us as global neighbours; deepening public awareness and understanding of our unequal world by faithfully telling the stories of those living in poverty and crisis and helping supporters explore how they can act as global citizens to build a better world.

Corporate Priority 6. Tackle the root causes of injustice: We will do this by: Building alliances to shift government policy in Ireland and globally; informing and challenging political leaders to take action, advocating for changes in laws and policies at governmental, EU and UN levels and holding those in power to account; demanding a more just economic system where power and resources are shifted from a small number of extraordinarily wealthy countries to individuals and communities that have been excluded; pushing for fairer global rules in tax, finance and corporate accountability; demanding fairer climate action ensuring wealthy, high-emitting countries step up and deliver their fair share of the global effort needed; producing timely, thorough and impactful research and analysis working with local partner organisations to highlight injustice, isolate its causes and raise awareness of the action needed to end it.

Corporate Priority 1: Increase institutional income

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

- **ECHO Myanmar – FLER 3 Secured**: Approval obtained for participation in ECHO Myanmar Front Line Emergency Response Mechanism (FLER 3). Year one CAI grant confirmed at over €2.3m.
- **Rapid Earthquake Response in Myanmar**: In response to the April 2025 earthquake, CAI mobilised over €500,000 in funding — €400,000 from ECHO and €100,000 from Irish Aid.
- **Irish Aid Climate Change funding**: CAI secured an additional €1 million from Irish Aid for a Climate Change Adaptation and Mitigation project in DRC, Myanmar and South Sudan.
- **ECHO Nigeria Emergency Response Proposal (Northeast and Northwest Nigeria**): Shortlisted for funding by ECHO with a grant allocation of €1 million for a 12-month project.
- **European Commission's Multiannual Financial Framework (MFF – next 5-year budget),** strategic engagement with key donors and coordination platforms, including ECHO, EU Delegations, VOICE EU, ACT EU, the European Peacebuilding Liaison Office, Dóchas and CONCORD, both at Brussels level and with in-country EU/ECHO delegations on future budget priorities and funding modalities.

Corporate Priority 2: Increase non institutional income

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

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

There is a dedicated Fundraising and Communications Committee to advise on the work of voluntary fundraising and communications.

We've updated our supporter journey automation for new donors and subscribers to improve stewardship and engagement, as well as further segmenting our email content for specific supporter variants.

Our legacy income for this financial year has been extremely impressive and one of our best yet.

We celebrated 10 years of our charity shop in Garvagh and were able to reveal to the 15 volunteers that they have raised £240,000 over that time.

Our digital team has done a lot of work in producing a CAW Online Hub. This is technically a separate site to caid.ie but enables a really streamlined experience for supporters preparing for their CAW activity.

Our annual Emergency Ready Fund winter Meta paid campaign ended at the beginning of the month and we are pleased to report positive results, showing improvement on the previous period.

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

We have been incredibly encouraged by the generosity of our denominational partners in recent times. The Presbyterian World Development Appeal has been supporting projects in Sierra Leone, South Sudan and Haiti and additional funding was provided for the ongoing humanitarian appeal for Ukraine. The

Church of Ireland Bishops Appeal and the Methodist World Development and Relief Committee have continued to support our work.

Corporate Priority 3: Organisational operational excellence

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

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

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

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

A 3-year programme of head office Internal Audits is in place.

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

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

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

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

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

There were no political contributions in the year ended 31 March 2026, and as a result no disclosures are required under the Electoral Act, 1997. As required under the Regulation of Lobbying Act 2015, Christian Aid Ireland now records all lobbying activity and communications with Designated Public Officials (DPOs). We have made all returns and submissions required by the Act.

We continue to monitor costs and try to ensure value for money in all our procurements. Regular financial monitoring takes place at Income, Finance, Risk and Audit Committee and Board meetings.

Annual budget and 3-year projections are prepared to ensure financial infrastructure is in place to guide decision-making.

We hosted the ACT Alliance Europe assembly and conference in Dublin at the end of May.

We are working closely with the CEO of Dóchas on plans and events for the EU Presidency as well as having early discussions around positioning Ireland as a model power.

We were part of a roundtable discussion with Minister Neale Richmond about the need for increasing spend on overseas development aid as well as the impact of aid cuts on our partners and the communities we work in.

Corporate Priority 4: Deliver impact in our programmes

We joined the Second Annual Dialogue on Strengthening Disability Inclusion in Ireland's Overseas Development Cooperation and Humanitarian Action, with Dóchas

We were invited by the Dutch Ministry of Foreign Affairs to The Hague following the consultations we led on enhancing PBCP practice and localisation, to advance development of a tool “Towards a Locally Led Peacebuilding intermediary partner assessment”

We were invited by the Department of Foreign Affairs, Peace and Stability Unit, and the Permanent Mission of Ireland to the UN, to New York, to brief a closed-door ambassadorial meeting of UN member states in advance of the UN Peacebuilding Architecture Review (PBAR) 2025. We were the only briefer alongside the Head of the UN Peacebuilding Support Office and advocated on key issues in peace operations and transitions.

We were selected by Irish Aid as one of the Irish agencies to participate in Irish Aid’s own mid-term review of the ICSP. We have completed the process and consultations with Irish Aid’s consultant.

We held our Global Programme meeting in early September bringing colleagues from Burundi, Colombia, El Salvador, Guatemala, IOPT, Sierra Leone and Zimbabwe to Dublin.

We were invited to moderate the Danish Presidency of the Council of the European Union’s event for the 25th anniversary of United Nations Security Council Resolution 1325 on Women, Peace and Security

Disability Inclusion: we have initiated a structured organisation-wide process to assess disability inclusion across humanitarian, development and peacebuilding programmes.

Corporate Priority 5: Building a movement across Ireland

We are continually grateful for the consistent support we receive from our sponsoring churches – financially, prayerfully and in education of important development issues.

We once again hosted an exhibition stand at the Balmoral show (NI’s largest agricultural show). We had conversations with many people through the week broadly raising awareness of who we are.

We are involved in the policy side, looking at how Stormont can have more ownership over international development.

We are developing a church resource pack to engage new and lapsing churches.

We attended COP30 in Brazil and gave a number of interviews to media.

We held two supporter conferences, one in Dublin and one in the greater Belfast area. We were able to engage with around a 100 key volunteers.

The Church of Ireland Bishops' Appeal invited CAI to apply for a larger amount of funding compared to normal appeals due to a legacy gift they had received. We have been successful and have been awarded €70,000 for our work in Honduras.

Corporate Priority 6: Tackle the root causes of injustice

The policy and advocacy team built on our work and previous campaigning during 2025-26, focused on our two core priorities of **economic justice** and **climate justice**.

Dáil Committee & advocacy: we were invited to present as expert witnesses at a formal hearing of the Dáil's enterprise Committee.

Occupied Territories Bill: we have continued to lead on advocacy regarding the OTB, which would end Irish trade with illegal Israeli settlements, a key ask for Christian Aid for over ten years.

Tax justice MEP advocacy: we were invited to present as an expert witness to the European Parliament's Committee on Tax. We outlined CAI's research on tax avoidance and the impact of tax avoidance on poverty in developing countries.

EU supply chain law: we have been working for years at EU level on landmark new laws aimed at holding large companies accountable for human rights violations abroad. These rules, which were sadly watered down, finally passed on December 2025.

DFA Human Rights Forum: we were represented at the DFA's Human Rights Forum in Iveagh House, an annual opportunity to provide input to the department across a number of CAI's policy areas.

EU Forced Labour Regulation: working through the Irish Coalition for Business & Human Rights (ICBHR), which CAI chairs, we provided detailed input on the EU's 'Forced Labour Regulation', which seeks to prevent the sale, import and export of goods produced by forced labour, into the EU.

We are part of an advisory group to the Irish Government on ensuring businesses and corporate actors respect **human rights**.

We continue to work with our Colombian partners to highlight ESB's ongoing involvement with the Cerrejón coal mine.

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

Looking to the future

The following will be our key areas of focus over the coming year(s).

Corporate Priority 1. Increase institutional income

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

- Strategic direction and management of a successful CAI Programme Funding function and donor portfolio within a One CA framework
- Accelerate and sustain CAI funding growth and ambition
- Increased visibility, profile and strengthened engagement among donors
- Ensure that Irish Aid is confident in the quality of CAI's ICSP and is aware of the potential to absorb additional funding when opportunities arise
- Funding response to sudden onset emergencies and other humanitarian work through successfully pursuing opportunities for humanitarian fundraising, including appeals

Corporate Priority 2. Increase non institutional income

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

- Grow our donor and supporter base
- Trusts and foundations
- Deliver a successful Christian Aid Week
- Grow unrestricted income
- Churches feel excited to support us and resourced well to do so

Corporate Priority 3. Organisational operational excellence

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

- A CAI operational model that is future proof, adaptive and responsive to the changing external environment
- Deliver on commitments made within the Framework agreement between CAI and CA
- Board & Leadership Team performance
- Staff engagement
- Equality, diversity and inclusion and belonging
- Policy review
- Deliver compliance & governance responsibilities

Corporate Priority 4. Deliver impact in our programmes

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

- Irish Aid programme
- ECHO projects and programmes
- Development funding
- Incorporate programme approaches that strengthen local ownership and agency
- Thematic expertise and programme approaches
- Specific peacebuilding and conflict prevention expertise
- External engagement and influencing

Corporate Priority 5. Build a movement across Ireland

We will aim to undertake and focus on the following:

- Build deeper relationships with churches and individual Christians to inspire and equip them to challenge the root causes of poverty through giving/fundraising, acting and praying
- Develop and grow our Global Citizenship Engagement work
- Proactive communications for every key opportunity and ability to react to news cycle linked to emergencies, global work, advocacy campaigns and supporter efforts
- Continue to work towards improving quality of content and stories for social media, website, magazine and media

Corporate Priority 6. Tackle the root causes of injustice

We will aim to undertake and focus on the following:

- Targeted, impactful advocacy to change policy at Irish, EU and UN levels
- Publish new, timely and thorough research papers to support CAI policy asks
- Sustained, prominent media coverage of CAI analysis
- Increased CAI leadership in key NGO policy networks and coalitions
- Effective engagement internationally, including COP 31 and Ireland's EU presidency
- Leadership on issues of economic justice, climate change, and country-specific work

Financial Review

The financial statements for Christian Aid Ireland are set out on page 40 – 63.

The financial statements show a net expenditure for the year ended 31 March 2026 of €516k (2025 - net income of €1,548k). This net expenditure is due primarily to timing differences on restricted funds arising from income being received in one period but not being fully expended until a subsequent accounting period. This can lead to net income in one period followed by net expenditure in the next as had happened in 2025 and 2026.

A detailed commentary on the principal sources of funding and the financial results for the year ended 31 March 2026 is set out below.

Income

Income	31/03/26	31/03/25
	€'000	**€'000**
Income	**16,109**	**17,921**

During the year, the charity raised **€16,109k** (2024/25: €17,921k) from donations and institutional grants. This reflects the continued commitment of Christian Aid Ireland's very generous supporters and sponsoring churches to meeting the needs of poor communities throughout the world. The principal funding sources are outlined below:

Donations

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

Donations	31/03/26	31/03/25
	€'000	**€'000**
Christian Aid Week	**412**	**497**
Regular Gifts	**625**	**594**
Church/Denominational	**524**	**562**
General Donations	**1,161**	**1,111**
Emergency Appeals	**344**	**183**
Donations Income	**3,066**	**2,947**

Christian Aid Week

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

A wide range of activities take place during Christian Aid Week including our red envelope house to house collections, public street collections, coffee mornings, church collections and the Big Brekkie campaign. The amount raised for Christian Aid Week was €412k, down €85k (17%) on last year.

Regular Gifts

Regular gifts are payments made by generous and committed individuals on a monthly, quarterly or annual basis by direct debit or standing order. These donations are most important as they provide a source of predictable income and allow us to plan for future work. This raised €625k in the financial year (2024/25: €594k), an increase of €31k (5%). Regular giving remains a key area for future growth in our fundraising strategy.

Church Partnerships and Denominational Income

The churches continue to support us generously in our emergency and long- term development work. Income from Church Partnerships/Denominational Income was €524k (2024/25: €562k).

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

General Donations

General donations are those donations received from general cash appeals, challenge events, community events and unsolicited income. Further details of these are noted in the Fundraising section of the Annual Report. Income from general donations totalled €1,161k (2024/25: €1,111k).

Emergency Appeals

Emergency Appeals	31/03/26	31/03/25
	€'000	**€'000**
Humanitarian Appeals:		
Ukraine Crisis Appeal	**3**	**12**
East Africa Hunger Crisis Appeal	**-**	**1**
Turkey & Syria Earthquake Appeal	**-**	**3**
Middle East Crisis Appeal 2023	**91**	**109**
Sudan Crisis Appeal – Jan 2026	**12**	**12**
Myanmar Earthquake Appeal	**131**	**13**
Afghanistan Earthquake Appeal	**22**	**-**
Irish Emergency Alliance (IEA) 2025 – GAZA	**-**	**33**
Irish Emergency Alliance – Ukraine	**2**	**-**
Emergency Appeal Gaza	**83**	**-**
Emergency Appeals	**344**	**183**

Emergency Appeals income fluctuates from year to year depending on the scale of disasters across the world. In the 2025/26 financial year, one new humanitarian appeal was launched.

Christian Aid Ireland supporters donated to our appeals during the 2025/26 year raising €344k (2024/25: €183k). This funding comes from the public, church denominations and trusts and foundations.

The Emergency Appeals income line in the accounts does not include Acute Crisis Stream or Chronic Crisis Stream funding from Irish Aid. These funds are included under Institutional Grants.

Legacies

Legacies	31/03/26	31/03/25
	€'000	**€'000**
Legacies	**643**	**456**

We continue to receive donations from the legacies of exceptionally generous individuals, who remembered the work of Christian Aid Ireland with the world's poorest people in their wills. These individuals contributed €643k to income during the year (2024/25: €456k). This is another key area we hope to develop as outlined in our fundraising strategy.

Tax efficient giving/Gift Aid enabled Christian Aid Ireland to claim back an estimated €388k on donations during the 2025/26 financial year.

Institutional grants

Institutional grants are those received from Government sources and Trusts and Foundations. Total Institutional donors' income in year was **€12,266k** (2024/25: €14,469k) summarised as follows:

Institutional Grants	31/03/26	31/03/25
Irish Aid	**€'000**	**€'000**
Development Stream	**3,550**	**3,550**
Chronic Crisis Stream	**2,600**	**1,600**
Acute Crisis Stream	**300**	**300**
Total Irish Aid	**6,450**	**5,450**
EU & ECHO	**3,970**	**5,826**
United Nations Peace Building Fund (UNPBF)	**1,530**	**2,843**
Other institutions	**316**	**350**
Institutional Grants	**12,266**	**14,469**

Christian Aid Ireland has a 5-year Memorandum of Understanding (2023-2027) with Irish Aid for its Ireland's Civil Society Partnership grant which include the following funding streams:

The 'Development Stream' supports communities to realise their human rights, by having better access to land and basic services; benefiting from more progressive tax and fiscal policies; participating actively as citizens and influencing the decisions that affect their lives. The programme works with people in contexts of violence, supporting them to have greater safety, security and resilience, and participate in peace building initiatives to ensure lasting justice. Gender equality is a key programme focus, supporting women and girls to lobby for and access rights and services and participate in decision making from community to national level. The 'Global Citizenship Education Stream' which supports work in Ireland that increases knowledge of global justice and builds support for Ireland's overseas development programme is also part of the Development Stream funding.

2026 is the fourth year of the five-year programme. We received €3,550k from Irish Aid for the Development Stream during the year (2024/25: €3,550k) supporting work in Burundi, Colombia, El Salvador, Guatemala, IoPT, Sierra Leone and Zimbabwe.

The 'Chronic Crisis Stream' aims to meet the needs of the most vulnerable people in humanitarian crises caused by protracted conflict or natural disasters. This funding provides for the humanitarian needs of the most vulnerable men, women & children, supporting immediate response to humanitarian crises, as well as building the resilience of individuals and communities to conflict and climate-related shocks. Support is also provided to survivors of gender-based violence, including medical kits, medical checks, counselling & legal support.

We received €2,600k funding from Irish Aid Chronic Crisis Stream during the 2025/26 year (2024/25: €1,600k).

The 'Acute Crisis Stream' is specific funding for emergency situations. When a sudden onset crisis occurs, every minute is essential and there is no time for prolonged approval processes. To assist NGO's in being prepared for these crisis situations, Irish Aid introduced the Acute Crisis funding (used to be called ERFS Scheme). These funds are restricted to humanitarian response, but are not allocated to a specific project, allowing Christian Aid Ireland to access them when required for immediate response to sudden on-set crises. Christian Aid Ireland submits a short proposal and budget for Irish Aid approval. Acute Crisis projects run for a maximum implementation period of 3 months, to provide for immediate needs and allow time for Christian Aid Ireland teams to access further funding if a longer-term response is required.

Funding is received on an annual basis and for 2025/26 was €300k. The Acute Crisis funding from Irish Aid in 2025/26 was for humanitarian work.

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

Income from Other institutions amounted to €316k (2024/25 €350k).

Other

Charitable Activities	31/03/26	31/03/25
	€'000	**€'000**
Other Trading Activities	**31**	**32**
Investments Income	**75**	**17**
Other	**28**	**-**
Other Income	**134**	**49**

Other Trading Activities

The trading income refers to the operation of our charity shop in Garvagh, Co. Londonderry. The income received from the shops amounted to €31k (2024/25: €32k).

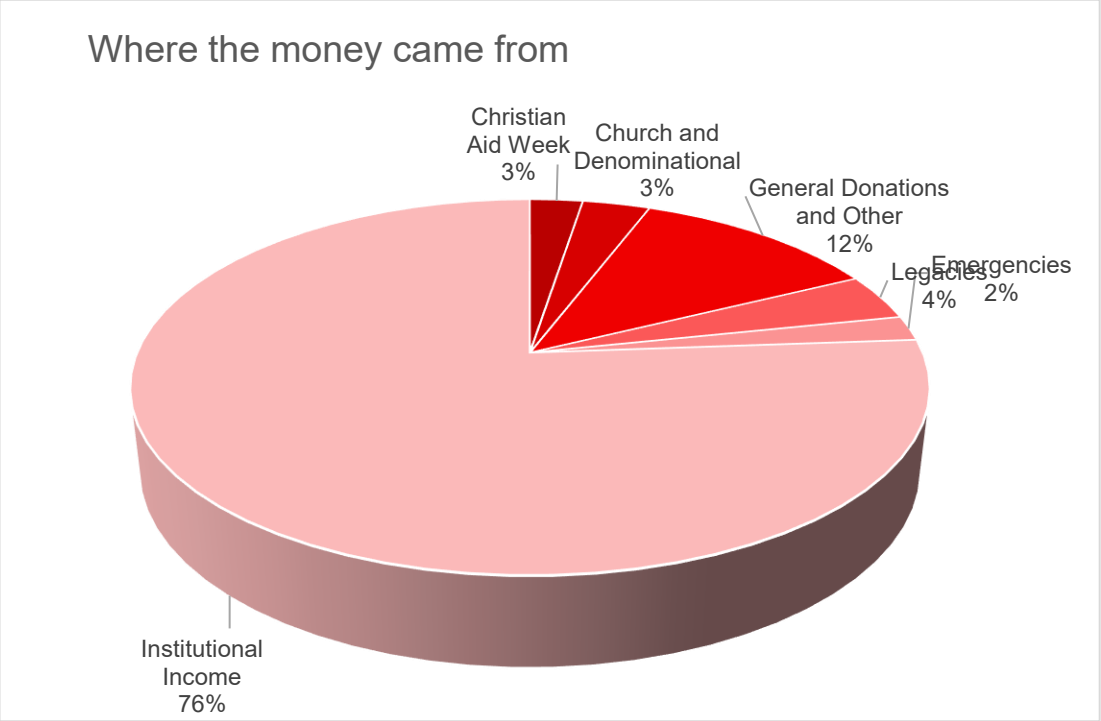
Investment Policy and income

Investments are made in short term bank deposits in conjunction with cash flow requirements for the organisation. These deposits are placed only with reputable institutions that have a credit rating of B+ or more. The investment position of the organisation is reviewed by the Income, Finance, Risk and Audit Committee on an ongoing basis throughout the year. The income from short term investments for the year was €14k (2024/25: €17k).

Other interest totalling €61k (2024/25: €Nil) was received from HM Revenue & Customs along with the repayment of gift aid claims.

Other income received is from the hiring out space in the Dublin office to another charity. This amounted to €28k (2024/25: €Nil).

Where the money came from



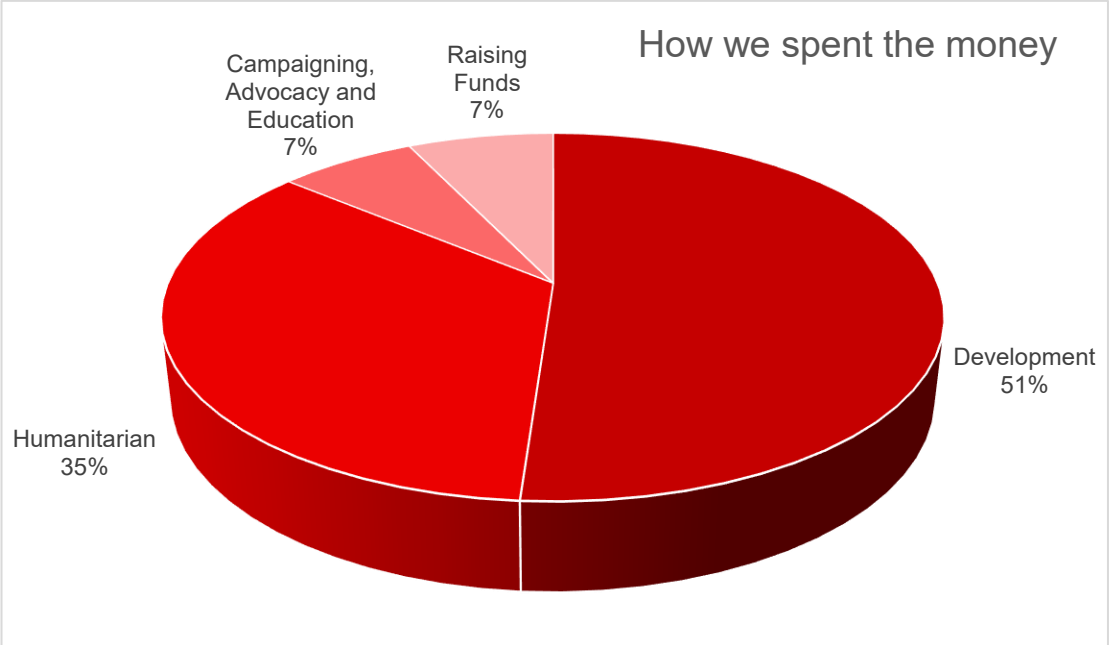
Expenditure

We spent a total of **€16,625k** during the year.

€15,431k (93%) was spent between our charitable activities as follows: Development €8,500k (51%); Humanitarian €5,805k (35%) and Campaigning, Advocacy and Education €1,126k (7%). We invested €1,194k (7%) in raising funds. For every €1 we spent on fundraising this year we raised €3.32 (2024/25: €2.98) voluntary income to further our work.

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

How we spent the money



Reserves

The total reserves of **€10,345k** at 31 March 2026 fall into two categories:

Restricted Funds

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

At 31 March 2026, we held €6,760k (2024/25: €7,617k) in restricted funds, mainly relating to government funding which is scheduled to be spent on planned activities before the end of December 2026.

Restricted funds balances as at 31 March 2026 are detailed in Note 15 of the Financial Statements.

Unrestricted Funds

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

Unrestricted funds include designated funds where the Directors have set aside money for a specific purpose. It is the policy of Christian Aid Ireland to hold a minimal operational reserve to cover any temporary shortfall in income, unforeseen rise in spending requirements or other financial contingency, so that the charity can continue to operate at any time. The level of this reserve is based upon the Directors' assessment of the likelihood of such financial contingencies and the impact they might have. In practical terms, the Directors have required that the organisation hold between 10 and 25 weeks of unrestricted spend as reserves.

At 31 March 2026, the unrestricted reserves were €3,585k (2024/25: €3,391k), of which €2,371k was set aside as other designated funds (€225k for budgeted unrestricted deficits, €470k for voluntary income generation investment, €1,100k for project pre-financing and €576k for project funding), €11k for fixed assets and operational reserve of €1,203k (representing 22 weeks of unrestricted spend). The Board will consider and monitor these levels throughout the next financial year to ensure that they remain adequate. Unrestricted funds movements and balances as at 31 March 2026 are detailed in Note 16 of the Financial Statements.

Principal risks and uncertainties

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

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

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

The Internal audit function provides advice and guidance on the management of risk relating to the design, implementation and operation of systems of internal control.

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

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

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

Financial Stability

Risks

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

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

Mitigating actions

To reduce the risk of significant fluctuations in income or failure to achieve the necessary level of income to protect our programmes a comprehensive fundraising strategy has been approved by the Christian

Aid Ireland Board. This strategy adopts a more targeted approach to fundraising, focusing on a smaller number of key areas such as individual giving, mid to high level donors and legacies.

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

We regularly review financial information, adjust budget and review expenditure to reflect expected levels of income and have a reserves policy in place. We ensure expenditure is minimised by ensuring processes and procedures are in place to ensure we achieve value for money on all expenditure.
We have a Public Engagement Strategy in place and perform advocacy work on protecting the international budget including exploring lost income from tax schemes.

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

Governance/Compliance:

Risk

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

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

Mitigating Actions

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

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

Christian Aid Ireland also ensures compliance with law and regulations in all countries of operation with the country management team responsible for local requirements such as registration, taxation and

statutory reporting. Our financial policies and procedures comply with regulations and statute which should reflect core compliance principles.

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

We have data protection policies in place which are updated to reflect any new changes in legislation and best practice. Representatives from Christian Aid Ireland attend the Data Protection Oversight Committee of Christian Aid to benefit from the work of the group and its application to Christian Aid Ireland. We have IT security measures in place and receive regular updates via yammer on cyber security risks. During the year staff, trustees and volunteers completed mandatory Data Protection training.

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

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

Reputational risk

Risk

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Christian Aid Ireland staff travelling to countries understand their personal responsibility for security and adhere to our corporate policies and procedures.

All country programmes have up to date security policies providing briefings to visitors and adjust security assessments as appropriate, in response to major changes in the political and security environment.

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

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

IT and cybersecurity

Risk

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

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

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

Mitigating Actions

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

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

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

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

Grant Making

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

- Christian Aid Ireland selects thematic focus areas and countries of implementation in line with its programme strategy. A draft budget allocation is communicated to the applicable Christian Aid country teams in advance of the application process.
- The country teams are then invited to apply for grant funding by submitting a proposal, detailing the partners, project and team costs.
- All proposals are reviewed and assessed based on the quality of information submitted within the parameters of the draft budget. Other factors considered are historical performance; team capacity and expertise; any country specific contextual issues and donor requirements.
- For grants paid out on Church & Denominational income, as well as emergency appeals, grants are allocated to programmes that are in line with the relevant emergency appeal and Christian Aid Irelands' programme strategy objectives. Proposals are submitted as required by the donors.

Volunteers and staff

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

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

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

Christian Aid Ireland employed 52 people (headcount) during the year 2025/26.

Investment Policy

Investments are made in short term bank deposits in conjunction with cash flow requirements for the organisation. These deposits are placed only with reputable institutions that have a credit rating of B+ or more. The investment position of the organisation is reviewed by the Income, Finance, Risk and Audit Committee on an ongoing basis throughout the year.

Going concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern.

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

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

Post balance sheet events

There have been no other significant events affecting the company since the year end that require disclosure or adjustment to the financial statements.

Auditors

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

Lobbying and Political Donations

There were no political contributions in 2025/26 and as a result there are no disclosures required under the Electoral Act 1997. As required under the Regulation of Lobbying Act 2015, Christian Aid Ireland now records all lobbying activity and communications with Designated Public Officials (DPOs). It has made the returns and submissions required by the Act.

Accounting Records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at Unit 2, Bells Bridge Business Park, 100 Ladas Drive, Belfast BT6 9FH.

Statement of Directors' Responsibilities

As set out in the Directors'/Trustees' Strategic Report, Christian Aid Ireland operates on an all-Ireland basis under two companies and these financial statements are a non-statutory combined account of both of those companies.

The directors of each individual company are responsible for preparing the Directors' Report and the financial statements for that company in accordance with applicable law and regulations.

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

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

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

• select suitable accounting policies for the company's financial statements and then apply them consistently;

• make judgements and accounting estimates that are reasonable and prudent;

• state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and

• prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors of each company confirm they have complied with the above requirements when preparing the individual company financial statements.

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

Signed on behalf of the Boards of Christian Aid (Registration Number NI059154) and (Registration Number 426928).:

Rev Dr Liz Hughes **Ms Maeve Marnell**

Date: 7 July 2026

Crowe

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

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

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

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

We have carried out this engagement in accordance with TA 04 2022 -"Chartered Accountants' Reports on the Compilation of 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 2026 and have acknowledged your responsibility for it, for the appropriateness of the accounting basis and for providing all information and explanations necessary for its compilation.

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

Crowe Ireland

Crowe Ireland

Chartered Accountants

40 Mespil Road

Dublin 4

D04 C2N4

Date: 10 July 2026

COMBINED STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating the Income and Expenditure Account)

For the year ended 31 March 2026

Please note that combined accounts are prepared in Euros and that sterling transactions included therein have been translated based on an average foreign exchange rate for the year of 2025-26 and a closing exchange rate on the balance sheet date of 31 March 2026.

	Notes	2026 Unrestricted Funds	2026 Restricted Funds	2026 Total Funds	2025 Total Funds
		€'000	€'000	€'000	€'000
Income and endowments from:					
Donations and legacies					
Donations	4	2,472	594	3,066	2,947
Legacies		643	-	643	456
Institutional Grants	5	-	12,266	12,266	14,469
Charitable Activities:					
Other Trading Activities		31	-	31	32
Investments		75	-	75	17
Other Income		28	-	28	-
TOTAL		3,249	12,860	16,109	17,921
Expenditure on:					
Raising Funds	6	1,194	-	1,194	1,159
Charitable Activities:	6				
Development		582	7,918	8,500	9,521
Humanitarian		-	5,805	5,805	4,598
Campaigning, Advocacy and Education		1,126	-	1,126	1,095
TOTAL		(2,902)	(13,723)	(16,625)	(16,373)
Net income / (expenditure)		347	(863)	(516)	1,548
Other (losses) / gains		(153)	6	(147)	32
Net movement in funds		194	(857)	(663)	1,580
Reconciliation of funds:					
Funds brought forward	15/16	3,391	7,617	11,008	9,428
Total funds carried forward	15/16	3,585	6,760	10,345	11,008

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

The notes on pages 43 to 63 form part of these financial statements.

BALANCE SHEET

As at 31 March 2026

	Notes	31 March 2026	31 March 2025
		€'000	€'000
Fixed Assets			
Intangible Fixed Assets	12	-	-
Tangible Fixed Assets	12	11	25
Total fixed assets		11	25
Current Assets			
Debtors	13	6,226	6,814
Investments	11	2,452	1,431
Cash at bank and in hand	11	1,884	3,244
Total current assets		10,562	11,489
Liabilities			
Creditors falling due within one year	14	(228)	(506)
Net current assets		10,334	10,983
Total net assets		10,345	11,008
The funds of the charity:			
Restricted income funds	15	6,760	7,617
Unrestricted funds	16	3,585	3,391
Total charity funds		10,345	11,008

The notes on pages 43 to 63 form part of these financial statements.

The financial statements were approved and authorised for issue by the Board of Directors on 7 July 2026 and signed on its behalf by:

Rev Dr Liz Hughes **Ms Maeve Marnell**

STATEMENT OF CASH FLOWS

For the year ended 31 March 2026

	Notes	31 March 2026	31 March 2025
		€'000	**€'000**
Cash flows from operating activities	11	(267)	1,543
Net cash (used in) / provided by operating activities		**(267)**	**1,543**
Cash flows from investing activities			
Dividends, interest and rents from investments		75	17
Purchase of assets		-	(1)
Unrealised gains/(losses) from currency translation		(147)	32
Net cash (used in) / provided by investing activities		**(72)**	**48**
Change in cash and cash equivalents in the reporting period		**(339)**	**1,591**
Cash and cash equivalents at the beginning of the reporting period		**4,675**	**3,084**
Change in cash and cash equivalents due to exchange rate movements		**-**	**-**
Cash and cash equivalents at the end of the reporting period	**11**	**4,336**	**4,675**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

1. General Information

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

The Republic of Ireland company is a company limited by guarantee not having a share capital and has its registered office at First Floor, 19-21 Denzille Lane, Dublin 2 and the Northern Ireland company is a company limited by guarantee not having a share capital and has its registered office at Unit 2, Bells Bridge Business Park, 100 Ladas Drive, Belfast, BT6 9FH.

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

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

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

2. Statement of Compliance

The combined financial statements have been prepared on the going concern basis in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (Revised 2019)". The financial statements of each of the companies which are combined have been prepared in accordance with the legislation in the relevant jurisdiction.

3. Accounting Policies

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

Basis of preparation: Combined Financial Statements

The combined financial statements are an aggregation of the financial information shown in the audited financial statements of the related companies of Christian Aid Ireland companies in both Northern Ireland and the Republic of Ireland prepared for the year ended 31 March 2026. Related company transactions and balances between the above-named entities have been eliminated in the preparation of these combined financial statements.

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

The combined financial statements have been prepared in accordance with Charities SORP, Accounting and Reporting by Charities issued by the Charities Commissioner in the UK (effective 1 January 2019).

The financial statements of each of the companies which are combined have been prepared in accordance with the legislation in the relevant jurisdiction.

The financial statements are prepared in Euro.

Going concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern.

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

The Directors have reviewed Christian Aid Ireland's financial position and consequently believe there are sufficient resources to manage any operational or financial risks. The Board therefore considers there is a reasonable expectation that Christian Aid Ireland has adequate resources to continue in operational existence for the foreseeable future and are unaware of any material uncertainties related to events or conditions that may cast significant doubt upon the company's ability to continue as a going concern.

Judgements in applying accounting policies and key sources of estimation

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

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

Cost allocation

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

Carrying Value of Debtors

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

Income

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

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

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

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

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

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

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

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

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

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

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

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

Fund accounting

The charity maintains three types of funds as follows:

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

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

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

Expenditure

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

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

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

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

Pension costs

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

Operating Leases

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

Taxation

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

Foreign currencies

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

Intangible fixed assets

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

Tangible fixed assets and depreciation

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

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

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

Leasehold improvements	5 years
Vehicles	5 years
Computers	4 years

Cash and cash equivalents

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

Financial instruments

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

Debtors

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

Creditors

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

Employee Benefits accrual

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

4. Donations

	Unrestricted	Restricted	Total	Total
	31/03/26	31/03/26	31/03/26	31/03/25
	€'000	€'000	€'000	€'000
Annual Appeals:				
Christian Aid Week	412	-	412	497
Regular Gifts	625	-	625	594
Church Partnerships	179	-	179	168
General Donations	1,161	-	1,161	1,111
Denominational Appeals	95	250	345	394
Humanitarian Appeals:				
Ukraine Crisis Appeal	-	3	3	12
East Africa Hunger Crisis Appeal	-	-	-	1
Turkey & Syria Earthquake Appeal	-	-	-	3
Middle East Crisis Appeal 2023	-	91	91	109
Sudan Crisis Appeal – Jan 2026	-	12	12	12
Myanmar Earthquake Appeal	-	131	131	13
Afghanistan Earthquake Appeal	-	22	22	-
Irish Emergency Alliance (IEA) 2025 – GAZA	-	-	-	33
Irish Emergency Alliance – Ukraine	-	2	2	-
Emergency Appeal Gaza	-	83	83	-
Total Donations	2,472	594	3,066	2,947

Total donations of **€3,066k** (2024/25: €2,947k) include **€388k** of tax recoverable through tax efficient giving / gift aid (2024/25: €353k).

5. Institutional Grants

	Unrestricted	Restricted	Total	Total
	31/03/26	31/03/26	31/03/26	31/03/25
	€'000	€'000	€'000	€'000
Government Grants – Irish Aid	-	6,450	6,450	5,450
EU & ECHO	-	3,970	3,970	5,826
United Nations Peace Building Fund (UNPBF)	-	1,530	1,530	2,843
Other institutions	-	316	316	350
Total Institutional Grants	-	12,266	12,266	14,469

6. Total Expenditure

	Grants to partner organisations	Staff costs	Other direct costs	Allocation of support costs	2026 Total	2025 Total
	€'000	€'000	€'000	€'000	€'000	€'000
Raising Funds	-	844	299	51	1,194	1,159
Charitable Activities						
Development	5,486	2,647	356	11	8,500	9,521
Humanitarian	5,800	-	5	-	5,805	4,598
Campaigning, Advocacy and Education	-	807	273	46	1,126	1,095
Total Charitable Activities	11,286	3,454	634	57	15,431	15,214
Total Resources Expended	11,286	4,298	933	108	16,625	16,373

Total charitable activities expenditure analysed by region:

	31/03/26	31/03/25
	€'000	€'000
Africa	4,095	4,436
Latin America and the Caribbean	2,807	3,348
Asia and the Middle East	5,838	4,621
Europe	3	53
Ireland and the UK	2,688	2,756
Total charitable activities	15,431	15,214

Grant expenditure analysed by region:

	31/03/26	31/03/25
	€'000	€'000
Africa	**3,428**	**3,777**
Latin America and the Caribbean	**2,384**	**2,936**
Asia and the Middle East	**5,372**	**4,163**
Europe	**3**	**53**
Ireland and the UK	**99**	**128**
Total grants to partner organisations	**11,286**	**11,057**

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

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

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

Allocation of support costs:

	Basis of Allocation	31/03/26	31/03/25
		€'000	€'000
Human resources	**Headcount**	**33**	**33**
Information resources	**Headcount**	**75**	**77**
Supporter Relations	**Headcount**	**-**	**-**
		108	**110**

Governance Costs amounting to **€82k** incurred in the year to 31 March 2026 have been re-allocated across other categories of expenditure as required under Charities SORP FRS102.

	31/03/26	31/03/25
	€'000	€'000
Board expenses	**4**	**5**
Professional Costs	**41**	**66**
Governance staff costs	**37**	**37**
	82	**108**

7. Staff Costs and Employee Benefits

Staff Costs and Employee Benefits	31/03/26	31/03/26	31/03/26	31/03/25
	€'000	€'000	€'000	€'000
	International*	Ireland and UK	Total	Total
Salaries	1,361	2,341	3,702	3,666
Employers NIC/PRSI	51	230	281	309
Pension contributions	125	190	315	283
	1,537	2,761	4,298	4,258

Staff Numbers	31/03/26	31/03/25
	Number	Number
Average staff numbers:		
Headcount (Ireland and UK)	52	48
Headcount (Country Programmes)*	112	101
	164	149
FTE (Full Time Equivalent) (Ireland and UK)	41	41
FTE (Full Time Equivalent) (Country Programmes)*	50	40
	91	81

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

Staff by Activity	31/03/26	31/03/25
	Number	Number
Generating Funds	11	11
Charitable Activities	80	70
Total staff FTE	91	81

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

Bands	31/03/26	31/03/25
	Number	**Number**
€0k - €60k	**70**	**62**
€60k - €70k	**8**	**7**
€70k - €80k	**2**	**5**
€80k - €90k	**4**	**2**
€90k - €100k	**3**	**3**
€100k - €110k	**2**	**1**
€110k - €120k	**1**	**1**
€120k - €130k	**1**	**-**
Total	**91**	**81**

Staff costs include salaries and benefits in kind.

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

The total salary of the Chief Executive Officer, Mrs Rosamond Bennett is paid by the Northern Ireland entity in Sterling and is £83,826 per annum. The Chief Executive also receives a 9% contribution to a defined contribution pension scheme, and the use of a car for Christian Aid Ireland business. Therefore, the CEO salary has been included in the €120k - €130k banding noted above.

Key management personnel

Key management personnel include senior management received remuneration of €525k (2024/25: €541k) in the year.

8. Directors' expenses

	No of Directors	Total €'000	No of Directors	Total €'000
	31/03/26	**31/03/26**	**31/03/25**	**31/03/25**
Reimbursed to Directors	**-**	**-**	**-**	**-**

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

9. Pension Cost

The total pension cost for the charity was **€315k** (2024/25: €283k). There were €31k outstanding contributions at the balance sheet date (2024/25: €29k).

10. Net (Expenditure)/Income

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

	31/03/26	31/03/25
	€'000	**€'000**
Auditors' remuneration		
Audit fee	**28**	**28**
Operating lease rentals:		
Buildings	**129**	**129**
Equipment	**3**	**3**
Car	**8**	**8**
Depreciation	**14**	**14**

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

Reconciliation of net income/(expenditure) to net cash flow from operating activities	31/03/26	31/03/25
	€'000	€'000
Net (Expenditure) / Income for the period (as per Statement of Financial Activities)	**(516)**	**1,548**
Adjustments for:		
Depreciation charges	**14**	**14**
Dividends, interest and rents from investments	**(75)**	**(17)**
Decrease / (Increase) in debtors	**588**	**(274)**
(Decrease) / Increase in creditors	**(278)**	**272**
Net cash (used in) / provided by operating activities	**(267)**	**1,543**

Analysis of cash and cash equivalents	01/04/25	Change in Year	31/03/26
	€'000	€'000	€'000
Cash in bank and in hand	**3,244**	**(1,360)**	**1,884**
Investments	**1,431**	**1,021**	**2,452**
Net Funds	**4,675**	**(339)**	**4,336**

12. Fixed Assets

Intangible Fixed Assets	Computer Software in development	Total 31/03/26
	€'000	€'000
Cost:		
Opening balance at 1 April 2025	6	6
Additions	-	-
Disposals	-	-
Revaluation (currency translation)	-	-
Closing balance at 31 March 2026	6	6
Depreciation:		
Opening balance at 1 April 2025	6	6
Depreciation in year		
Disposals	-	-
Revaluation (currency translation)	-	-
Closing balance at 31 March 2026	6	6
Net Book Value at 31 March 2026	-	-
Net Book Value at 31 March 2025	-	-

Tangible Fixed Assets	Leasehold Improvements	Computers	Total 31/03/26
	€'000	€'000	€'000
Cost:			
Opening balance at 1 April 2025	56	36	92
Additions	-	-	-
Revaluation (currency translation)	(1)	-	(1)
Closing balance at 31 March 2026	55	36	91
Depreciation:			
Opening balance at 1 April 2025	45	22	67
Depreciation in year	5	9	14
Revaluation (currency translation)	(1)	-	(1)
Closing balance at 31 March 2026	49	31	80
Net Book Value at 31 March 2026	6	5	11
Net Book Value at 31 March 2025	11	14	25

13. Debtors

Amounts falling due within one year	31/03/26	31/03/25
	€'000	€'000
Accrued income – Institutional funding	6,013	5,969
Other debtors and prepayments	188	845
Related company – Christian Aid (Note 21)	25	-
	6,226	6,814

14. Creditors

Amounts falling due within one year	31/03/26	31/03/25
	€'000	€'000
Related company – Christian Aid (Note 21)	-	103
Other creditors	136	318
Payroll taxes	92	85
	228	506

15. Restricted Funds

	Opening balance	Incoming resources	Outgoing expenditure	Transfer	Exchange Translation	Closing balance
	€'000	€'000	€'000	€'000	€'000	€'000
Appeal Funds:						
Ukraine Crisis Appeal	-	3	(3)	-	-	-
Middle East Crisis Appeal 2023	-	91	(89)	-	-	2
Sudan Crisis Appeal – Jan 2026	-	12	(12)	-	-	-
Myanmar Earthquake Appeal	-	131	(129)	-	-	2
Afghanistan Earthquake Appeal	-	22	(22)	-	-	-
Emergency Appeal Gaza	-	83	(83)	-	-	-
Irish Emergency Alliance (IEA):						
– Gaza	1	-	(1)	-	-	-
– Ukraine	-	2	(2)	-	-	-
Total Appeal Funds:	1	344	(341)	-	-	4
Other Restricted Funds:						
Denominational Appeals	812	250	(663)	-	19	418
Total Other Funds:	812	250	(663)	-	19	418
Government and other						
institutional funds	6,804	12,266	(12,719)	-	(13)	6,338
Total Restricted Funds	7,617	12,860	(13,723)	-	6	6,760

16. Unrestricted Funds

	Opening balance	Incoming resources	Expenditure	Transfers	Other gains/ (losses)	Closing balance
	€'000	€'000	€'000	€'000	€'000	€'000
Operational reserve	**1,908**	**-**	**-**	**(705)**	**-**	**1,203**
Fixed asset reserve	**25**	**-**	**(14)**	**-**	**-**	**11**
Other designated funds	**1,458**	**-**	**-**	**913**	**-**	**2,371**
Total designated funds	**3,391**	**-**	**(14)**	**208**	**-**	**3,585**
Other unrestricted funds	**-**	**3,249**	**(2,888)**	**(208)**	**(153)**	**-**
Total unrestricted funds	**3,391**	**3,249**	**(2,902)**	**-**	**(153)**	**3,585**

At 31 March 2026, €2,371k was set aside as other designated funds, €225k for budgeted unrestricted deficits, €470k for voluntary income generation investment, €1,100k for project pre-financing and €576k for project funding.

17. Analysis of Net Assets

Fund balances as at 31 March 2026 are represented by:	Unrestricted Funds Designated	Unrestricted Funds Other	Restricted Funds	Total
	€'000	€'000	€'000	€'000
Fixed Assets	**-**	**11**	**-**	**11**
Deposits and cash at bank and in hand	**2,371**	**1,218**	**747**	**4,336**
Other current assets	**-**	**213**	**6,013**	**6,226**
Current liabilities	**-**	**(228)**	**-**	**(228)**
Total net assets	**2,371**	**1,214**	**6,760**	**10,345**

18. Leasing Commitments

The company has the following lease commitments:

		31/03/26	31/03/25
		€'000	€'000
Building leases	**Within 1 year**	**117**	**134**
Building leases	**2 - 5 years**	**59**	**99**
Operating leases on equipment	**Within 1 year**	**2**	**2**
Operating leases on equipment	**2 - 5 years**	**2**	**4**
Operating leases on motor vehicles	**Within 1 year**	**10**	**10**
Operating leases on motor vehicles	**2 - 5 years**	**6**	**15**
		196	**264**

19. Future Commitments

There are no future commitments to projects as at 31 March 2026 (2024/25: none).

20. Other Commitments

There have been no significant capital commitments contracted for by the company or authorised by the Directors but not yet contracted for as at 31 March 2026.

21. Related Party Transactions

Christian Aid Ireland is part of the wider Christian Aid family and is a related party of Christian Aid (a company registered in the UK, company no. 5171525, charity no. 1105851). Christian Aid Ireland shares the International Department of Christian Aid and receives some services, including Human Resources, Information Technology and Supporter Relations support.

The company has the following related party transactions with:

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

	CA UK
	€'000
Opening Balance	**(103)**
Transactions during the year	
Income	**2,893**
Grants Expenditure	**(337)**
Other Expenditure	**(2,428)**
Closing Balance	**25**

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

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

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

22. Grant Funding

Irish Aid Programme Funding Development Stream (DS)

	31/03/26	31/03/25
	€'000	€'000
Funding received	**3,550**	**3,550**
Transfer to CCS	**-**	**(5)**
Income in the year	**3,550**	**3,545**
Expenditure:		
Burundi	**(424)**	**(505)**
Central America (Guatemala and El Salvador)	**(502)**	**(494)**
Colombia	**(647)**	**(712)**
Israel and the occupied Palestinian Territory	**(606)**	**(493)**
Sierra Leone	**(433)**	**(490)**
Zimbabwe	**(399)**	**(490)**
Organisational Development	**(96)**	**(81)**
Monitoring and Evaluation	**(97)**	**(92)**
Research	**(45)**	**(39)**
Management and Administration Costs	**(229)**	**(201)**
Public Engagement	**(24)**	**(51)**
Gains & losses (put into mgt & admin costs)	**-**	**(19)**
Total Expenditure	**(3,502)**	**(3,667)**
Net income / (expenditure)	**48**	**(122)**
Restricted DS / PGII funds at 1 April	**2,769**	**2,897**
Transfer of funds	**-**	**(6)**
Restricted DS / PGII funds at 31 March	**2,817**	**2,769**

Irish Aid Chronic Crisis Stream (CCS)

	31/03/26	31/03/25
	€'000	€'000
Funding received	2,600	1,600
Transfer from DS	-	5
Income in the year	2,600	1,605
Expenditure		
Emergency grant – DRC	(802)	(262)
Emergency grant – Myanmar	(487)	(432)
Emergency grant – South Sudan	(619)	(396)
Organisational Development	(32)	(26)
Monitoring and Evaluation	(45)	(28)
Research	(43)	(33)
Management and Administration Costs	(87)	(103)
Total Expenditure	(2,115)	(1,280)
Net income	485	325
Restricted CCS / HPP funds at 1 April	1,219	894
Restricted CCS / HPP funds at 31 March	1,704	1,219

Irish Aid Acute Crisis Stream (ACS)

	31/03/26	31/03/25
	€'000	€'000
Income in year	300	300
Expenditure		
Emergency grant – Ethiopia	-	(88)
Emergency grant – Lebanon	-	(88)
Emergency grant – Nigeria	-	(87)
Emergency grant – DRC	(132)	-
Emergency grant – Myanmar	(128)	-
Emergency grant – Ukraine	5	(153)
Management and Administration Costs	(40)	(66)
Total Expenditure	(295)	(482)
Net income / (expenditure)	5	(182)
Restricted ACS / ERFS funds at 1 April	321	494
Transfer of funds	-	9
Restricted ACS / ERFS funds at 31 March	326	321

EU & ECHO Funding

	31/03/26	31/03/25
	€'000	€'000
Funding received	**3,866**	**5,788**
Co-funding from CA UK	**104**	**38**
Income in the year	**3,970**	**5,826**
Expenditure		
Bangladesh	**(521)**	**(588)**
El Salvador	**(182)**	**(533)**
Honduras	**-**	**(381)**
Myanmar	**(3,508)**	**(2,673)**
Colombia	**(108)**	**(426)**
Nigeria	**(45)**	**2**
Sierra Leone	**(319)**	**(90)**
South Sudan	**-**	**(652)**
Guatemala	**(187)**	**-**
Management and Administration Costs	**(140)**	**(151)**
Total Expenditure	**(5,010)**	**(5,492)**
Net (expenditure) / income	**(1,040)**	**334**
Restricted EU & ECHO funds at 1 April	**1,009**	**558**
Transfer of funds	**-**	**117**
Restricted EU & ECHO funds at 31 March *	**(31)**	**1,009**

*further funding is expected in relation to this project(s)

United Nations Peace Building Fund (UNPBF)

	31/03/26	31/03/25
	€'000	**€'000**
Funding received	**1,530**	**2,843**
Income in the year	**1,530**	**2,843**
Expenditure		
Burundi	**(48)**	**(824)**
Colombia	**(469)**	**(474)**
Haiti	**(511)**	**(133)**
Sierra Leone	**(327)**	**(363)**
Management and Administration Costs	**(79)**	**(3)**
Total Expenditure	**(1,434)**	**(1,797)**
Net income	**96**	**1,046**
Restricted UNPBF funds at 1 April	**857**	**(189)**
Restricted UNPBF funds at 31 March	**953**	**857**

At the year end, the above and other institutional donor balances of **€569k** complete the closing balance of Government and Other Institutional Funds of **€6,338k** (see Note 15).

23. Ultimate Controlling Party

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