



**CHRISTIAN AID
IRELAND
Annual Report and
Combined Financial
Statements**

For the year ended 31 March 2015



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MESSAGE FROM THE CHAIR

Christian Aid Ireland, a movement motivated by hope

Welcome to Christian Aid Ireland's Report for the year ending on 31st March 2015.

I am delighted to report that we have made substantial progress in developing the effectiveness of Christian Aid Ireland as the Churches Development Agency. We have only been able to do this with your support and because you have played your part with us. **Thank you** for your involvement with and support of Christian Aid Ireland.



The Christian Aid family reached the ripe age of 70 in 2015. Christian Aid was founded by the Churches in Britain and Ireland, compelled by love and justice to respond to the broken and impoverished communities of Europe after the Second World War.

Despite the progress for some in the past 70 years, many remain in desperate need. The richest 1 per cent today control 40 per cent of the world's wealth, while the poorest 50 per cent own just 1 per cent. Women carry out 60 per cent of the world's labour, yet receive only 10 per cent of total income. Tonight, one person in seven will go to bed hungry. Some 2.7 billion people lack adequate cooking facilities and 1.4 billion live on less than US\$1.25 a day. Meanwhile major companies dodge US\$160bn in taxes each year, far more than the annual global aid budget.

Christian Aid Ireland is working to eradicate the causes of poverty, striving to achieve equality, dignity and freedom for all, regardless of faith or nationality. This is our vision, our calling and our commitment. We are motivated by hope.

I was reminded recently "hope isn't a feeling, a mood, or a personality type. Rather, hope is a decision, a choice we make, because of this thing we call faith."¹ Our work is founded on the Good News lived and proclaimed by Jesus; it is inspired by hope and sustained by faith. The work of Christian Aid Ireland is a way of living out the sacrificial love of God in Jesus, together.

Christian Aid Ireland includes our Churches, individuals, volunteers, local fundraisers, donors, institutional funders, our Christian Aid Ireland staff and programme partners on the ground who are instrumental in working together in changing the lives of some of the neediest families and communities in the world. This partnership model of working is the foundation of our Strategic Plan for the global Christian Aid family.

I would also pay tribute to members of the Christian Aid Ireland Board. We have been working hard during the year to ensure what we do, we do better, and that we exercise our responsibilities to the very highest standards, with thoroughness and integrity. Our Board is aiming for continuing development and improvement. Around the Board table we have a great team who willingly give their time, skills and experience, with you, they are part of the partnership which is Christian Aid Ireland.

Thank you

A handwritten signature in black ink, which appears to read "Trevor Williams". The signature is fluid and cursive, with a small cross-like mark at the beginning.

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

¹Jim Wallis of the Sojourners Community

MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

An eventful year...

Thinking back over the last 12 months, it would be fair to say it was an eventful year.

We had crisis after crisis hitting the headlines with terrible events occurring in Iraq, Syria and Gaza combined with the deterioration of the situation in South Sudan and then the outbreak of Ebola in West Africa. These crises are a reminder of how fragile life is and how circumstances can suddenly change in the blink of an eye.



2014-2015 was also eventful in terms of the work Christian Aid Ireland did here on the ground at home. Alongside our annual programme of supporter conferences, services and fund raising events, we held two peace building conferences and a peer learning event with support and input from Christian Aid colleagues and partners around the world. We also held a major conference on the impact of tax on human rights. All three events helped position Christian Aid Ireland as an opinion leader and expert voice on tax justice and conflict, both major obstacles to ending poverty.

As well as hosting events I had the opportunity to travel to the Annual Commission on the Status of Women conference held at the UN Headquarters in New York, in my capacity as Chair of the Irish Consortium on Gender-Based Violence. The Consortium held a side event focusing on Women, Peace and Security highlighting the disproportionate impact of conflict on women and also the important role they play in tackling violence and building peace in developing countries. This theme coincided with Christian Aid Week which focused on the devastating impact of conflict, which we were to see later in the summer in the Middle East.

Many people have said to me that it must be difficult to work in Christian Aid Ireland at times like these and while it is definitely challenging and exhausting, it is also a time when I, our staff and our supporters are especially driven and motivated to give, act and pray.

Our supporters continue to be inspirational in their commitment and dedication. It was wonderful therefore to see the impact of our overseas work on those supporters and teachers who travelled to Zimbabwe and Kenya respectively. I don't think any of them will ever forget their experiences and I believe that many of them would go as far as saying they were life changing. That was certainly the case for me when I first started travelling with Christian Aid Ireland. I was completely blown away by the strength, determination and resilience of the people I met, particularly the women. It was these women who inspired me to do my year long Living Without challenge which ended in September 2014. Looking back on my year, I knew my challenge was going to change my shopping habits but I didn't expect it to affect me quite the way it did. It provoked internal contemplation and reflection and really made me think about what I spend my money on and how much better I feel when I spend my money on something much more worthwhile. As a result of my challenge I think I have become more generous with what I do have, I am less attached to 'things' and think more about people.

I continue to be inspired by the communities we work with, and also our partners and colleagues overseas. They remind me daily of why we work to end poverty and the difference our work makes in people's lives.

Rosamond Bennett

Rosamond Bennett

CHRISTIAN AID IRELAND
(Companies limited by guarantee, not having a share capital)

DIRECTORS' REPORT

The Directors present here their annual report and the combined financial statements for the year ended 31 March 2015.

OBJECTIVES AND ACTIVITIES

Christian Aid Ireland wants to see big, deep, inclusive and lasting change in the lives of those living in poverty. We work with many of the poorest communities in almost 40 countries across Africa, Latin America, the Caribbean, Asia and the Middle East, supporting them to live full, rewarding and dignified lives, with the power to shape their own future. We work to build the capacity of local partner organisations to deliver projects in partnership with us, enabling us to deliver the best and most appropriate change for poor communities.

Real, deep, inclusive and lasting change cannot happen only by working directly with poor communities. It is vital that their experience is used to help us challenge and change the structures and systems that keep them poor, in particular with international and national governments and also with large corporations. We continue to see that many poor women are excluded from decision making spaces and denied opportunities purely because of their gender. We want to see that change.

In disaster situations, our partnership approach enables us to react quickly to what is happening on the ground and help communities to survive, and rebuild in a way that reduces their risk if a further disaster happens. None of this can happen without the engagement of our partners in Ireland – you. As church members, businesses, the public, and governments, your partnership with Christian Aid Ireland has enabled us to see big, deep, inclusive and lasting change this year.

As a registered charity, Christian Aid Ireland's **objectives** are "to relieve and combat poverty which is manifested by vulnerability to hunger, disease, homelessness or distress throughout the world". Our work is based on our Christian belief that everyone, regardless of faith or race, is entitled to live a full life, free from poverty.

Our work is focused on our strategy areas:

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

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

- **Supporting people to realise their rights** – we want all people to live full, rewarding and dignified lives, where decisions affecting them are made fairly and people have the power to shape their own future.
- **Promoting gender equality** – we want more inclusive societies where men and women have equal access to opportunities, decision-making spaces and are free from gender-based violence. We believe that lasting peace and development is impossible when half the population is excluded.
- **Challenging structures and systems** – many people cannot escape poverty because of decisions made by those with power, like governments and big corporations. Where injustice happens, we work alongside our partners to expose it and campaign against it.
- **Providing humanitarian aid** – when disaster strikes it is the poor who are hit hardest. We provide immediate aid, through our partners on the ground, and we work with communities to help them cope with future disasters.

INCOME – we want to grow our income and our supporter network so that we can achieve greater impact in ending poverty. We cannot end poverty on our own. We need to work in partnership with our partners overseas and also with our supporters here in Ireland. We want to encourage more people and businesses to become supporters of Christian Aid Ireland. They can do this in three ways:

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

DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

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

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

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

1. INSPIRATION

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

The Public

The theme for the Christian Aid Week Campaign in 2014 was **Tackling Violence, Building Peace** – a key strategic objective for both Christian Aid and Christian Aid Ireland. Resources produced both for Lent and for Christian Aid Week reflected the experience of our partners living and working in conflict regions, such as Colombia.

Caroline O'Doherty, a journalist with the Irish Examiner travelled to Colombia with Christian Aid Ireland to report on how the ongoing conflict is driving poverty, human rights abuses, land grabbing and sexual violence. Resulting coverage included a two-page spread in the Irish Examiner during Christian Aid Week, which highlighted the abduction and subsequent murder of Manuel Ruiz (56) and his 15 year old son Samir. Irish Examiner - ['Why did they kill my son, take my husband away?'](#)

Both were tortured before being killed and it is this suffering which haunts Manuel's wife, Trinidad, to this day. Manuel's surviving son, Sandro (35) explained that his father was targeted because he possessed one of Colombia's most powerful weapons: memory. A land census was being taken in their home district of Curvarado in the Choco region of northern Colombia to establish who owned the violently cleared campesino land and who were the illegal occupiers — the agribusiness companies, rich ranchers, and drug barons — who had replaced them. *"My father had a good memory."* Sandro said, *"He knew over the last 30 to 35 years who had been the people living on the land so he ended up being a threat to the companies. He was the stone in their shoe and that's why they created this incident to assassinate him."*



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

The Ruiz family's story, sadly not unique, illustrates a past and present in Colombia that is complex and troubling. The Costa Azul Humanitarian Zone which is now home to the Ruiz family is, like others in the Choco region, supported by Christian Aid Ireland through its partners, the Inter-Church Commission for Justice and Peace (CIJP) and Peace Brigades International (PBI). PBI volunteers provide accompaniment for the returning communities, staying with them, travelling with them and performing regular check calls, using their visibility and international profile as protection.

CIJP too keeps personnel on the ground but also helps the communities lodge land claims, prepare legal cases and negotiate the criminal justice and local government systems.

CHRISTIAN AID IRELAND
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DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

In May 2014 Christian Aid Ireland held a one day **Peace Conference** at the 174 Trust in Belfast, a Peace and Reconciliation Centre situated on the Peace Line. The overall objective for this event was to offer an opportunity to share with one another and with local organisations strategies for peace building, including the Northern Ireland peace process. It also provided an opportunity to raise the profile of Christian Aid Ireland's work in this area. Forty-four delegates attended including church leaders, supporters, university chaplains and students.



Above: Mr David Ford MLA at the Peace Conference with Hero Anwar (Iraq), Yacouba Kone (Mali) and Judith Maldonado (Colombia)

Below: Walking along the Peace Wall in Belfast after the Conference with Rt Rev Trevor Williams



The Conference was opened by Mr David Ford, MLA, Minister of Justice in the Stormont Assembly and chaired by Rt. Rev. Trevor Williams, Emeritus Bishop of Limerick (Chair of the Christian Aid Ireland Board). In his opening remarks Minister Ford described the challenge facing Northern Ireland, which, despite steps towards peace, didn't deal with the past in a comprehensive way. This was a theme which was repeated throughout the conference. Christian Aid Ireland partners from Colombia, Mali and Iraq shared their experiences of how fragile peace can be when there are unresolved issues under the surface.

Bill Rolston, Emeritus Professor of the Transitional Justice Institute at the University of Ulster, spoke about working with grassroots communities in Northern Ireland "*We are no closer to truth recovery than we were a decade ago, so why not forget about it?*" In answering his own question, Professor Rolston said, "*Perpetrators might have a vested interest in drawing a line in the sand but victims don't*". The Conference also heard an inspiring speech by Colin Craig, Executive Director of the Corrymeela Community, who spoke about the role of Church leaders in the Irish Peace process. Colin reminded delegates that often in situations of conflict there is an attitude of one group towards another of "*more for you means less for me*".

He suggested that if we are going to work towards peace we must consider how we change this mindset to where "*more for you can also mean more for me*". Corrymeela has been engaged in the journey of peacebuilding and reconciliation in Northern Ireland for more than 50 years. Further collaboration was agreed with the Transitional Justice Institute and a more programmatic Conference on Peace and Peace Building was held at the Institute in conjunction with Christian Aid Ireland in November 2014.

The issues in both events were carried to a wider audience through print, online and broadcast media with coverage in the Irish Times, Belfast Telegraph, Irish News and on RTE. Christian Aid Ireland also shared speeches, presentations and videos from the conferences with participants and interested audiences through our learning exchange website after the November conference:

<http://christianaid.typepad.com/learningexchange/conflict-transformation.html>

Christian Aid Ireland identified some of the lessons learned and basic principles for our country programmes to contribute to building an environment of security and stability for poor and marginalised people, through conflict transformation and by holding the state to account on human rights abuses. A paper will be produced from the November Conference to share learning of our approach to enable more citizens to claim their rights successfully and without fear. This paper will be available on the learning exchange website from Autumn 2015.

CHRISTIAN AID IRELAND
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DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

We are continuing to share learning in line with our current objectives and our current plans are for Christian Aid Ireland to work in conjunction with Christian Aid in Africa - particularly Mali, and the ACT Alliance for a conference in Bamako in 2015/16 on how church leaders can be active in conflict resolution in the Sahel context. The keynote speaker at this event will be Rt. Rev. Trevor Williams, Chair of the Christian Aid Ireland Board.

In March 2014 the first Christian Aid Ireland overseas study visit for supporters (since 2005) was organised to travel to Zimbabwe. Eight fundraising volunteers from Ireland, North and South, were invited to see the work being supported by Christian Aid Ireland in that region. All were given training on their return and equipped to proactively speak in churches and schools in their area about their visit, to raise both funds and Christian Aid Ireland's profile in the wider community

Jane Burns from Athy Parish, Co Kildare, is a mother of three children and was particularly moved by the work of Open Schools Worldwide in Binga, a very poor and remote area of Matabeleland North.



“These children, mostly teenagers were learning the very basics of numeracy and literacy, attending classes on average three mornings per week. Their enthusiasm to learn, under such harsh conditions is something that will always stay with me. One of the most inspiring things I saw was a young boy aged 15 who was called Intelligent, writing his name on a blackboard. He was so proud to show us his writing, and it soon became very evident why: three weeks before we arrived, Intelligent could not write at all”.

Another of the supporters to visit was Canon George Irwin (below), Chair of the Lisburn Churches Christian Aid Committee.

“Our visit to Christian Aid Ireland projects in Matabeleland South brought a variety of emotions - admiration for the positive attitude and dignified demeanour of those involved in enterprises such as shoe making, gardening, furniture manufacture and dress making; a sense of shock and sadness at seeing the reality of grinding poverty for the first time; anger at the thought of huge expenditure on armaments and weapons of destruction whilst such life-enhancing projects were given such meagre assistance; but a real feeling of hope and gratitude to God that organisations exist like Christian Aid Ireland which are prepared to ‘light a candle rather than curse the dark.’”



CHRISTIAN AID IRELAND
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DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

In the summer of 2014 Christian Aid Ireland's education and campaigns staff led a visit of teachers and Board members to projects in Kenya with the purpose of developing new resources for schools. Entitled 'Poverty Explored' the first four week course, aimed at transition year students, tackles subjects such as the root causes of poverty, tax justice and climate change. This series of four lesson plans were written, printed and distributed to 400 secondary schools, and are also available online.

A new resource for primary schools was also developed as a result of the visit. This resource links in with the curricula in the Republic of Ireland and Northern Ireland "The World Around Us" and aims to give primary school pupils a positive understanding about another culture and their way of life.



One of the teachers who travelled to Kenya with Christian Aid Ireland was Grace Calvert (pictured left), from Ballynahinch who teaches in Friends' School, Lisburn, Co Antrim.

"It was an inspiring and eye-opening experience and especially interesting for me as a geography teacher. On one of our trips we visited a sand dam, which looks like a concrete wall poking out from a sandy riverbed. It was in a drought-prone area of Eastern Kenya, about 180km east of Nairobi, called Kalawani."

"Christian Aid's partner ADS Eastern has been working in the region for a number of years and, among other support, had given the community the technical assistance and materials to help them build sand dams." These ingenious sand dams hold water under dry river beds, providing this rural community with fresh water even during times of drought. "As I start back to school this term I will remember how the community at Kalawani have worked so hard together to build the sand dams. Despite the difficulties they face, they all pull together as a community and they have hope for the future. They are a real example to us of how members of a community ought to support one another. It's also given me lots of new case studies and material to help me teach my geography students about climate change and some of the measures that are being used to help people adapt."

Drew Ruttle (below), chaplain and religious education teacher at Ashton School in Cork, recalled his thoughts following a visit to a primary school called Kavingoni Primary out in rural Eastern Kenya.

"The school had no source of running water apart from a rainwater-collecting tank. None of the children would have had a source of water at home either. Christian Aid's partner BIDII had provided the school with hand-washing basins and trained local volunteers as Community Health Workers to teach the children about hygiene and the importance of washing their hands. The children welcomed us with a performance of songs and poems about the health and hygiene lessons they had learnt. As I go back to Ashton School this term I will remember the children of Kavingoni Primary School and try to remind my pupils how much we take for granted. I will certainly be glad of the plentiful supply of running water."



Over the year, Christian Aid Ireland led 103 development education sessions with 29 primary schools (an increase of 42 on 2013); 26 secondary schools and 7 further education colleges from all over Ireland. We directly spoke to just under 9,300 people about the work of Christian Aid Ireland and their partners. Close to 1000 resources were given out to teachers, trainee teachers and students for use in classrooms around the country.

CHRISTIAN AID IRELAND
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DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

Businesses & Trusts and Foundations

The partnership between Christian Aid Ireland and the Good Little Company (GLC) has begun a new phase. The GLC will now fund an agricultural project in the Mbeere District of Kenya where they will be supporting farmers as they increase their food security, gain access to markets and finance and get access to accurate climate information.

Over the last year our Trusts and Foundations have continued to support a variety of Christian Aid Ireland's projects such as Open Schools Worldwide in Zimbabwe, irrigation systems in Ethiopia, improving food security in Colombia and providing access to drinking water and improved sanitation in El Salvador. In 2014 our Appeals Officer and Church and Community Officer had the opportunity to meet with funding committees to present to them the work they had supported.

Business staff funds have made considerable financial contributions to specific Christian Aid Ireland projects in El Salvador, Kenya, Zimbabwe and Brazil including €25,413 for a project in rural El Salvador (run by our partner APRODENHI) enabling 150 families to access drinking water and improved sanitation facilities.

This funding enabled Christian Aid Ireland to pipe clean water across an entire community, establish a Community Water Committee, provide relevant management training, construct 30 latrines and purchase tools to ensure community members could clear stagnant water from the area. The provision of clean drinking water and improved sanitation facilities has reduced the number of people suffering from hygiene related diseases and illness.

We are delighted that another business has partnered with us for the third year to provide vulnerable communities with much needed international accompaniment of human rights defenders in Colombia working through our partner Peace Brigades International. Following a meeting with Christian Aid's Regional Emergency Manager for Central Africa, Salomé Ntububa, they have also committed to part fund a project developing the agricultural production of the rural population in the Democratic Republic of Congo's North Kivu region for two years.

Churches



As part of Christian Aid Ireland's strategy for deeper, smarter relationships with Churches, a visit was organised by the Head of Church and Community for Church leaders to see Christian Aid Ireland's work in South Africa. Bishop of Tuam, Rt. Rev. Patrick Rooke, Chair of the Church of Ireland Bishop's Appeal Committee, Rev Lesley Anne Wilson from the Presbyterian World Development Committee and Rev Louise Monroe from the Methodist World Development and Relief Fund were accompanied by Mr Alf McCreary, religious correspondent for the Belfast Telegraph.

From left to right: Deborah Doherty, Head of Church and Community at Christian Aid Ireland; Rev Louise Monroe; Rev Lesley Anne Wilson; Mr Alf McCreary and Rt. Rev. Patrick Rooke

CHRISTIAN AID IRELAND
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DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

A key objective of the study visit to South Africa was to enable our funding churches to understand the strategic direction of Christian Aid Ireland in addressing root causes of poverty and to visit advocacy based programmes that were tackling HIV and AIDS education, land rights post-apartheid and the role of the churches in the corporate social responsibility of mining companies. Whilst the African National Congress hold political power, economic power remains in the hands of the few, and the issue of the restoration of land is particularly contentious. Government policy promotes the commercial use of land, especially agricultural land, and is aligned with the interests of national and global elites. In urban areas, the rich and powerful have ready access to land, housing and services, while the market excludes the vulnerable and marginalised. Poor people are then driven to the peripheries or to occupy land that is not valued by the markets because it is steep and prone to mud slides, on flood plains or next to sources of pollution including radiation. The refusal of services such as water supply and electricity to shack settlements is one way in which the state supports the market view that poor people should not be there. People live under conditions of grinding poverty, social exclusion, and the systematic destruction of viable livelihoods and communities outside of the capitalist system.



Christian Aid Ireland's partner in Pietermaritzburg is the Church Land Programme (CLP). Graham Philpot (left) CLP's director, explained how CLP moved from a focus on Church owned land to walking alongside poor communities towards the realisation of the choices that they make, *"CLP has thus opened itself to the politics of the poor, and our practice is guided by an active solidarity with people in the struggles that they define and take forward on their own terms. It is from the space of people's struggles that CLP is now integrating its relationships with other stakeholders. We have also broadened our focus to take in the relationship of people - land - church, taking up people's issues in relation to land - whether rural or urban - and interrogating the relationship of the church to those issues - whether the local church of the people themselves or the institutional church."*

Whilst in South Africa the Church leaders travelled to Kennedy Road, one of the shack settlements in Durban to meet with members of the newly formed Committee for the shack dwellers. The Committee strives to continue the work of their predecessors, who were brutally and violently forced out of the area by the municipality in 2009, because of their demands for access to services for the 25,000 residents. CLP helps give the shack dwellers a voice and have succeeded in taking the government to court and quashing the law which declared informal dwellings illegal. A truly Samson and Goliath victory.

One of the most moving experiences of the visit to South Africa was to see the context in which Christian Aid Ireland partner Bench Marks is working with the mining communities in the Johannesburg area. The harrowing conditions faced by 2,000 inhabitants of Tudor Village with only three working toilets and three working showers were deeply depressing. As a result of the multi-national mining companies abandoning disused mines, this community now lives next to a dangerously polluted lake (right) with unacceptably high radiation levels.



John Capel, Director of Bench Marks said, *"I've seen crops being grown but they are polluted, the cabbages grown have radioactivity 2000 times higher than normal because the water is polluted. We spoke to doctors in that area and they are saying that there are all kinds of new cancers amongst farmers that they have never seen before."*

As a result of this visit, the Churches in Ireland have committed to fund Bench Marks for three years to develop their Community Monitoring programme. This empowers mining community residents to expose the dangerous and selfish practices of the multi-national mining companies which is both endangering lives and causing environmental degradation. David Van Wyck, Principal Researcher with Bench Marks summed up the challenge: *"The government can't afford to kill the goose that lays the golden egg but meanwhile it is defecating all over the place."*

CHRISTIAN AID IRELAND
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DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

Christian Aid Ireland's work in Haiti was the focus of the Presbyterian Church in Ireland's Annual World Development Appeal in 2014. The Convener of the Appeal, Rev Dr Katherine Meyer travelled with Christian Aid Ireland to see and to film the work of two partners in Haiti, GARR and MISSEH. They visited Solidarity Village, a community of 34 homes built to house those displaced by the 2010 earthquake.



Fede Dunois and her family live in one of the newly built houses and she told Dr Meyer, *"In comparison to where I lived before, I don't call this a house, I call it a palace!"*

All the rehoused families have been supplied with tools to create a small market garden and Fede's husband has also received a small loan to start an income generation activity.

All the communication materials developed for the appeal, including three films, were distributed to congregations throughout Ireland. The films featured Fede's family but also highlighted the work of Christian Aid Ireland partners in tackling gender-based violence in Haiti following the 2010 earthquake. In particular, the gender training sessions of Christian Aid Ireland partner MISSEH were featured and participants interviewed to reflect on the positive impact this training was having on their communities.

The Presbyterian Church in Ireland also launched an appeal for South Sudan following a renewed outbreak of unrest in December 2013 followed by a dramatic deterioration of the humanitarian situation during 2014. Christian Aid Ireland received €178k/£132k as a result of this specific denominational appeal which was in addition to their annual appeal. The situation reached a critical point in late 2014 as tens of thousands left their homes, in an attempt to flee to safety.



Combined with flash floods, this unrest resulted in an increase in food prices and families forced to live in overcrowded homes as they stay with friends. Life continues to be very difficult and aid workers struggle to reach the most isolated areas because the very basic roads are flooded and impassable.

In the Upper Nile region, Christian Aid Ireland partners have negotiated with authorities and local leaders of all parties to make sure they can take food (left), clean water, hygiene kits and shelter to the most vulnerable people living in remote areas using creative means of transport like canoes.

CHRISTIAN AID IRELAND

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DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

The Methodist Church's Global Vision Conference in February 2015 included a Christian Aid Ireland workshop on land rights in South Africa and Mr Graham Philpott, the Director of our partner organisation, CLP, gave the keynote address in the plenary session. Our involvement in this annual event reflects the close working partnership with the Methodist Church in Ireland who commit 40% of their world development funds to Christian Aid Ireland annually. One of the projects funded by the Methodist World Development and Relief Fund was to support 30 farming associations across the areas of Kanyabayonga and Mutanda in the Rutshuru territory of North Kivu, DRC. This region has been a place of conflict for many years and there is a proliferation of armed groups. As a result of this the population has been left in a situation of poverty, precariousness and vulnerability, with many households facing chronic food insecurity.

Agriculture is central to the resilience of these communities and they have worked together to establish how they can improve their produce, locally conserve it, locally store it and work together as agricultural associations and cooperatives.

This programme has been developed through Christian Aid Ireland and our partner BOAD (*Bureau Oecuménique d'Appui au Développement*) and will support the production and marketing of local agricultural produce. Farmers who already have a level of experience and knowledge have been supported to obtain technical equipment in order to increase their income and improve the quality of their production.

Mr Tim Dunwoody, World Mission and Development Officer for the Methodist Church in Ireland, presents a cheque from the Methodist World Development and Relief Fund to Mrs Deborah Doherty, Head of Church and Community.



The Church of Ireland Bishops' Appeal generously funded a number of our projects in 2014 including support for indigenous and agricultural communities in Guatemala who face increased risks to their livelihoods because of climate change. The 'central corridor' of Guatemala is known as the dry corridor as it suffers from droughts, causing food shortages and deforestation as farmers have resorted to slash and burn agricultural methods on plantations. These methods are unfortunately making matters worse for Guatemala's poorest communities. Christian Aid Ireland's partner in the region, Congcoop, is a coalition of NGOs and cooperatives based in Guatemala who also advocate for food sovereignty on behalf of rural communities at a national level. Food sovereignty asserts the right of people to define their own food systems. Advocates of food sovereignty put the individuals who produce, distribute and consume food at the centre of decisions on food systems and policies, rather than the corporations and market institutions they believe have come to dominate the global food system. The support of Bishops' Appeal helped our partner to develop training modules and materials based on food sovereignty and climate change.



Diocesan partnerships between Christian Aid Ireland and the Church of Ireland continue to raise significant funds. Following the success of the partnership with Derry and Raphoe for a large scale appeal for Mosquito nets (which raised €157k) a new partnership has been established for support for Christian Aid Ireland's work in Colombia. Cork, Cloyne and Ross continued their commitment to Haiti in 2014.

Left: Bishop Paul Colton with Cork, Cloyne and Ross Diocesan clergy.

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DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

As part of Christian Aid Ireland's strategy for deeper, smarter relationships with Churches, Church and Community staff have undertaken a programme of arranging appointments and meeting face to face with ministers and Christian Aid Ireland representatives that have not had previous significant contact with the organisation.



The meetings gave staff an opportunity to discuss the particular church's current relationship with Christian Aid Ireland, their needs in terms of resources and support from the charity in the future and finding ways to build stronger, more meaningful links. In the year to 31 March 2015, over 46 meetings took place and it is intended that this programme will continue in the coming years to improve the longevity and the depth of our supporter base.

Newly elected Bishop of Meath and Kildare, the Rt. Revd. Pat Storey (left) visits the Christian Aid Ireland office in Dublin, seen here with Rosamond Bennett and Peter Byrne.

Bishop Pat is the first female Bishop in the Church of Ireland.

Government

Christian Aid Ireland received a total of €4,784k from Irish Aid this year, which supported our programmes in governance and humanitarian aid.

In 2012 Christian Aid Ireland's **Governance Programme** was successful in obtaining support from Irish Aid in the form of a €3m per annum grant for 2012-2015. This has now been extended to 2016. The programme seeks to redress power imbalances in favour of marginalised groups, such as women and indigenous people, giving them the chance to be part of decision-making processes. It works in Colombia, El Salvador, Guatemala, Sierra Leone, Zimbabwe, Angola and Israel and the Occupied Palestinian Territory (IOPT). The goals of this programme are to bring about pro-poor responses and increased stability and security for poor and marginalised people in these countries which are affected by high inequality, human rights violations and conflict.

Christian Aid Ireland is one of the eight Irish NGO partners of the **Humanitarian Programme Plan** (HPP), which allocates funding to predictable crises on an annual basis. This year Christian Aid Ireland received €803k for on-going emergencies in the DRC, Iraq and Mali. Further funding was received through the Emergency Humanitarian Aid Fund for South Sudan (€300,000) and the Philippines (€500,000) while we received €250k from the Emergency Response Fund Scheme for drawdown for sudden onset emergencies.

Christian Aid Ireland has been involved in a long running campaign to hold the UK government to their promise of enshrining into law a long held commitment to spend 0.7% of gross national income on overseas aid. East Belfast MP, Naomi Long, spoke in favour of the debate and at least 5 MPs were contacted by 12 of our lobbyists and all 5 pledged to ask questions of government as part of the process. In December 2014 this law was finally passed by the House of Commons by 146 votes to 5.

DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

2. IMPACT

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

We have been encouraged by the progress we have made this year in spite of the difficult contexts in many of the countries in which we work. We are delighted that our work has resulted in policy shifts, redressing the balance of power in favour of poor and marginalised people. In the difficult and fluid contexts of our work, sometimes that equates with preventing things getting worse. We are ensuring that key lessons on the need for adaptation to changing contexts and power dynamics, how individuals matter, and addressing hidden or invisible power are integrated into our future work. We are seeing the fruits of focusing on four closely linked areas in order to ensure that we make big, deep, inclusive, lasting changes that impact the lives of people living in poverty: supporting people to realise their rights; promoting gender equality; challenging structures and systems; and providing humanitarian aid.

a) Supporting people to realise their rights

Tax justice continues to be a key area of work where Christian Aid Ireland is making a demonstrable difference at local, national and international levels. In Central America our programme has put fiscal issues on the political agenda and partners are now a reference point for politicians.

In **Guatemala**, a country with one of the lowest tax revenues as a percentage of its GDP in the world², Christian Aid Ireland enabled our partner ICEFI, in coordination with the Chamber of Commerce (a former adversary on progressive tax reform), to stop a Bill which would have both increased fiscal privileges for investors, and resulted in budget cuts for local government, education and the judicial system. ICEFI's consistent engagement in advocacy in parliament with public financial authorities and other avenues of influence and decision making has been important in stopping this Bill, supported by their continuous technical analysis, independence, credibility and agility. This is an important step towards implementation of comprehensive tax reform.

In **Colombia**, Christian Aid Ireland's programme contributed to blocking an ill-planned privatisation of a public electric company and the tax justice network consolidated itself as a national reference point for media and politicians on tax issues.

In **Sierra Leone** our work on tax justice increased following the launch of the 'Losing Out' report published by Christian Aid Ireland's partner BAN, which proposed practical recommendations for reducing tax incentives for foreign direct investment. BAN subsequently launched two Ebola related reports, looking at options to increase government revenue streams and allocations to social services whilst reducing expenditure and leakages. Some of BAN's recommendations made have been taken forward by government including a reduction in discretionary tax incentives and the formulation of the Revenue Management Bill. BAN was given a presidential mandate to work with the Ministry of Finance and ensure that the draft bill is submitted to parliament.

² World Bank Study "The Economic DNA of Guatemala", 2014

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DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

Local budget monitoring and action taken by local women and youth continue to be important aspects of our tax justice work, with more communities becoming involved.

In **Guatemala**, Christian Aid Ireland worked through partners CODEFEM and Congcoop to combine local budget monitoring with national advocacy to strengthen accountability. CODEFEM worked with women's platforms and created alliances within the National Congress to increase the national budget for development programmes for women. We are delighted that spending increases by national authorities of 21% on health, 13% on agriculture and 18% on programmes for women have been achieved through advocacy work with Congcoop. At local authority level, communities' demands for the inclusion of youth and women's initiatives in local public investment plans and municipal policies were achieved in 11 municipalities of El Salvador and Guatemala. Christian Aid Ireland also helped our partners in both countries to influence political reform through the proposal (Guatemala) and passing (El Salvador) of laws for a broader representation of women and indigenous populations in Congress and the democratisation of municipal councils and political parties, including increased transparency of funds.

Similarly in **Sierra Leone**, citizens' knowledge of and participation in the budgetary process has increased as a result of participatory budget discussions aired nationally on radio stations, facilitated by Christian Aid Ireland funded partners. Two key recommendations from citizens, the allocation of adequate resources to the National Pharmaceutical Procurement Unit (NPPU) and the establishment of an ambulance management centre, were part of the 2015 budget speech.

The results of Christian Aid Ireland's work on establishing and supporting community structures manifested themselves during the Ebola crisis. Community members now play lead roles in the design and delivery of government funded health projects, particularly in the Ebola response. Their involvement has improved dialogue and relationships at all levels and empowered them to demand quality services and accountability. Advocacy led to a government allocation of US\$12.6m to the NPPU for the procurement of drugs.

In **Zimbabwe**, progress continued on social budgeting, as, due to the work of Christian Aid Ireland through our partners, most budget committees were involved by their district councils during budget consultations. This departure from practice before the programme's intervention has influenced local authorities to remove barriers for women to access housing and business opportunities. Through Christian Aid Ireland partner, PRFT's poverty monitoring intervention, the production of the monthly basic needs basket has increased awareness of the cost of living among key stakeholders, especially residents associations. The residents' associations are using this data to develop community action plans on service delivery.

Land grabs are an ongoing issue in many middle income countries whereby the homes of the poorest citizens are taken from them with little or no compensation given. Palestinian citizens of **Israel** have had some success in holding on to their land. The route of the wall in the West Bank was shifted due to Christian Aid Ireland partner interventions to reduce the land confiscated from Palestinians, the demolition order for al Sira village, in the Naqab, was removed while an order on Umm el-Hiran village was frozen due to advocacy. Christian Aid Ireland helped its partners to have increased access to Israeli ministries toward this end. A committee was established with the Ministry of Agriculture (responsible for the Begin-Praver Plan to relocate Bedouins), which improved the dialogue and possibility of positive influence.

In **Sierra Leone**, Christian Aid Ireland facilitated partners Green Scenery and PICOT to hold a conference with Paramount Chiefs to explore their role in large-scale land acquisition, a growing trend which has potential to undermine food security and create conflict in affected communities. Paramount Chiefs shared best practices in land administration and suggested practical ways for dealing with government officials and investors seeking large-scale land acquisition, ensuring fair deals and the best interest of their communities. Whilst this should lead to further impact on land policy in Sierra Leone and improved conditions for affected communities, the Ebola crisis reduced impact this year.

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DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

In **Angola**, despite government commitments to housing rights, illegal demolitions and intimidation of activists continued in 2014.



"They pulled down my house five times". 67 year old Rita Paulo Oliveira told us. Then Christian Aid Ireland, through our partner SOS Habitat, got involved and successfully campaigned against these demolitions. The government has finally built new homes for the community in another suburb of Luanda. Christian Aid Ireland also worked with partner organisations, and obtained better security of tenure and housing rights, including rehousing or compensation for 3,000 people, preventing or stalling demolitions or expropriations affecting a further 153,000 people, while verbal commitments by authorities recognised the historic right to land of agro-pastoralists in Huila.

Access to social and economic rights in historically marginalised communities are slowly improving as a result of Christian Aid Ireland's work, including access to identity documentation, education and health services amongst former street children and agro-pastoralists.

In **Colombia**, Christian Aid Ireland has contributed to increased spaces for dialogue between civil society and government, with concrete results such as reparations for victims. A public campaign by our partners to legitimise human rights defenders succeeded in re-establishing a high level forum between state institutions and civil society with the mandate of guaranteeing space for civil society. While there is still a long way to go, we have achieved results that are big, deep, lasting and inclusive as they are changing the political scene and giving victims a greater voice while human rights violators are increasingly subject to justice. Victims, supported by partners, have been present at the peace talks in Havana, some of them under the banner of CONPAZ, a network of communities affected by armed conflict.

Also in **Colombia**, successful land restitution cases have created precedents and encouraged other communities to also return to their land. In 2014, the communities of la Larga and Pedeguita Mancilla (inspired by Curvarado and Jiguamiando) began to return to their land after 15-20 years of displacement, accompanied by partners ICJYP and Peace Brigades International (PBI). Being present on their land strengthens communities' claims using non-violent resistance. An eviction order for la Larga was suspended by the court. Likewise, a national court ruled in favour of the Naya people, overruling claims to their land by the University of Cauca. The legality and legitimacy of Peasant Reserve Zones (supported by CCALP) was ratified in a landmark ruling by the High Court, despite opposition from the extreme right. The Peasant Reserve Zones enable communities in marginalised areas to hold onto their land, protected from land grabs, and give them an opportunity for rural development without being forced into single crops or mining. They also strengthen the rural economy and the right to food and environmental protection.

As shown above in Colombia, accompaniment and the work of **Human Rights Defenders** is essential in ensuring changes in policy and practice by governments, particularly as in some programme countries the state is the main perpetrator of human rights violations. Civil society continues to engage but cannot rely on the state to drive change. Whilst still using the work of Human Rights Defenders, programmes have also responded by creating alternative spaces as a strategy to address the lack of real engagement by the state.

In **Zimbabwe**, Christian Aid Ireland and its partners have used the concept of the traditional "Indaba", a meeting of the people to discuss an important matter, to create an alternative space for communities to raise concerns about the impact of the extractive industry and mining on their communities. Bringing in allies such as the media can support the alternative agenda and give them more legitimacy.

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DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

In **Angola**, alternative spaces are critical in addressing lack of engagement by the state as the state does the minimum to maintain a good image while preserving the power of the political and economic elite. Independent media spaces for debate and dialogue are also crucial in such contexts, enabling communities to be informed and take action. Christian Aid Ireland supported our partners in national and international advocacy which contributed to pressure the state to respect human rights commitments. We created visibility around issues of freedom of expression and assembly and Human Rights Defenders in particular, contributing to calls by international institutions (including the UN and the African Commission on Human and People's Rights) to retract criminal defamation charges against a high profile Human Rights Defender. Christian Aid Ireland and our partners also informed a number of recommendations made during the UPR³ (Universal Periodic Review), including those made by the Irish Government. Our partners' work at the parallel civil society forum of the African Commission on Human and People's Rights also highlighted violations. Advocacy by Christian Aid Ireland and partners continued to highlight the insufficient response to the drought in Angola with UK and Irish government representatives.

Community mobilisation is often key to seeing change.

In **Angola**, members of over 20 communities (supported by Christian Aid Ireland partners, ACC, Omunga and SOS Habitat), who are victims of land and housing rights violations, came together in a national forum organised by SOS Habitat and entered into direct debate with representatives of four ministries, leading to verbal commitments to follow up on their situation. Such spaces are central strategies in allowing alternative views to be debated, exposing human rights abuses, and creating pressure on the state to be more accountable. Fortnightly debates on key human rights issues see an average of 100 people attending but reach many more through Omunga's social media.



Participatory film-making (a key element of Omunga's media work facilitated by Christian Aid Ireland) is increasingly promoted with other partners as an empowerment tool. In 2014 this resulted in the dissemination of four videos and the production of two more promoting women's rights by young girls involved in UCF's lifeskills programme and training on video production to victims of forced evictions. This citizen journalism approach allows grassroots coverage of human rights issues and contributes to a growing movement for change.

*"I'd not imagined in my wildest dreams that I'd be able to take part in such a course. In Angola, courses like this are expensive and I just didn't have the money. I'd always wanted to be on television and so I was interested in reporting and audio. In the first part of the course I helped produce a video report on sexual harassment in schools. In the second term I helped make a video about women's inheritance rights." **Joana Augusto Marques***

As part of the Ebola response in **Sierra Leone**, the programme engaged communities and contributed to behaviour change in health and hygiene to prevent diseases. Through membership of local governance structures, Christian Aid Ireland assisted partners in playing an influential role in ensuring that communities participated in the decision making processes that affect them. For example, the Health Summit platform organised by SEND in Kailahun District brought health care providers, including the government and community representatives, into direct dialogue and contributed to improved accountability. Kailahun was the second district to be declared free of Ebola.

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

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OBJECTIVES AND ACTIVITIES (continued)

In **Palestine**, Christian Aid Ireland is influencing the way that Palestinian Refugee rights are approached, advocating for a move from projects focused on service provision to raising the structural issue with policy makers as a priority. The Refugee and Displacement Working Group (RDWG) steering committee was established allowing work to commence on the 2015 inaugural meeting of grassroots organisations and decision makers. This event will enable Palestinian refugees and their leaders to discuss the gaps in representation and advocate for a more meaningful approach to refugee rights and durable solutions. We have also established a new partnership with Badil Resource Centre for Palestinian Residency and Refugee Rights, linking grassroots work and legal analysis with international advocacy.

In certain circumstances **legal cases/actions** are the most appropriate way to support people to realise their rights.

In **Colombia**, progress was made on challenging the impunity of power holders with landmark sentences passed against army generals, high profile businessmen and the state itself. Sixteen businessmen were convicted for using paramilitary groups to illegally obtain territory in Curvaradó and Jiguamiandó. Following intense pressure from Christian Aid Ireland partners, Inter-Church Justice and Peace Commission (JYP) and DIAL, the authorities finally began to evict wrongful occupiers, enabling communities to cultivate more of their land, more safely. Also, the Canadian Embassy agreed to establish a follow up mechanism with affected communities, after the presentation of a report by our partner CCAJAR to the Inter-American Commission on Human Rights (IACHR), on the growing role of Canadian mining companies across Latin America.

The political system in Colombia is slowly becoming more inclusive, with a stronger rule of law. In an emblematic case for the programme, a high ranking and well known paramilitary leader (Jesús Roldán) was sentenced by a tribunal for a number of crimes, including the displacement of civilians in Curvarado and Jiguamiando. The sentence confirmed partner and communities claims that the expansion of paramilitaries was created along-side state and military presence.

In **Israel** and **OPT** Christian Aid Ireland's partners saw some progress on investigations into attacks on civilians by Israeli or Palestinian authorities including a commitment from the Israeli Prisons Service to investigate one case of torture. We enabled our partners to engage with the UN Commission of Inquiry on attacks against civilians in Gaza, and Christian Aid Ireland supported PHRI to commission the only expert medical fact finding mission. We are disappointed however that partner documentation on human rights in 2014 saw increased violations. Our work through partners Addameer, PHRI and Adalah on the issue of Palestinian hunger strikers led to pressure on the Israeli authorities to bring to trial or release political prisoners interned without trial (#Rage4Prisoners trended globally). A bill designed to force feed hunger strikers received international condemnation and was frozen following advocacy by PHRI.

Christian Aid Ireland made a significant contribution to the development of Christian Aid's global thinking on governance and peace building, evidenced by seminars and peer learnings held during the year. Technical support was provided to all country programmes and Christian Aid Ireland organised a protection peer learning workshop in Colombia, attended by partners and staff from Angola, Zimbabwe and IOPT. Surveys of the country teams showed they value Christian Aid Ireland's advocacy support, technical advice and efforts to support deeper, politically smart learning. In many countries, supporting people to realise their rights means ensuring that we are **Tackling Violence, Building Peace** – protecting vulnerable people from violence, identifying and challenging the causes of violence and transforming conflict peacefully.

In **El Salvador**, Christian Aid Ireland developed peace building with gangs and ex-gang members, creating conditions for dialogue with community committees and authorities to get beyond the existing stigmatisation. Our partner Fespad worked with the Municipal Council for Violence Prevention in two violent municipalities in El Salvador, facilitating dialogue between citizens and police. A key achievement has been the reduction of police abuse and the strengthening of the Peace and Coexistence Round Table, facilitating trust and a space to identify the drivers and deterrents of violence inside the communities. Also, through the Regional Platform for Youth Safety, Christian Aid Ireland through our partners Fespad and "Red Gritos" are working to tackling stigmatisation against youth. Fespad is also a member of the Government backed National Commission for Citizens' Security where peacebuilding actions will be decided.

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OBJECTIVES AND ACTIVITIES (continued)

In **Guatemala**, Christian Aid Ireland, through our partner, Caja Lúdica, contributed to the formulation and approval of municipal policies on culture and youth in alliance with youth organisations in Quetzaltenango and Villa Nueva, improving dialogue between youth and authorities. The policy creates new spaces for youth such as sport arenas and cultural festivals, reducing the stigma against young people.

In **IOPT**, Christian Aid Ireland's regional Protecting Children from Conflict project met with some delays due to the security situation. Each partner made progress towards individual work on the project, but it was not possible to come together to work collaboratively on child protection issues. We are seeking alternative ways to link each partner's activities. Work to support youth to advocate for their rights reached over 86,000 people with over 9,700 participating directly in human rights initiatives. Youth trained through the programme reported increased confidence, skills and ability to convey their advocacy messages for policy change. Advocacy by young people in Ethna in the West Bank led to the expansion of the water network into the village.

In **Angola** the Christian Aid Ireland programme is strengthening work on peace building and reconciliation. At a national level, partners promoted and contributed to debate on historic issues, including the ongoing conflict in Cabinda. In a country which did not experience broad-based post-conflict reconciliation, the opening up of a dialogue is important. Christian Aid Ireland's partner, CICA, with our help created three provincial peace-building groups with members from churches and other sectors of society, resulting in better understanding and relations between different groups. These forums promote harmony between churches, reinforcing the positive role they can play in community reconciliation.

We organised a conference and peer learning on **Tackling Violence Building Peace** (with 10 countries participating) in partnership with the Transitional Justice Institute (TJI) of Ulster University. While each context is unique and strategies vary there are similarities in that programmes seek to address the root causes and typically use a conflict transformation approach. Much of Christian Aid Ireland's work on peacebuilding is linked to longer term reform and changing the nature of citizenship.



Our conference resulted in new research opportunities, funding avenues and refining of strategies and approaches across a wide range of countries. The conference aimed to support peer learning from different contexts by exploring the role of civil society in conflict transformation and building peace.

(Left) Paul Seils, Vice President and General Counsel of the International Center for Transitional Justice giving his keynote address on "Current Challenges and possibilities for transitional justice, conflict transformation and peace building."

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DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

Christian Aid Ireland partners strengthened their position with the Palestinian Authorities in Gaza and the West Bank, illustrated by invitations to contribute to discussions aligning legislation with international standards. The PLO ratified several international treaties including the Rome Statute in 2014. Christian Aid Ireland partners (Addameer, al Haq and PCHR) are members of the technical committee established to work with the International Criminal Court in its examination of the situation in the OPT.

The new **Zimbabwe** Constitution provides for the establishment of the National Peace and Reconciliation Commission (NPRC), but progress has been slow. Christian Aid Ireland's partner ZCC led the development of the shadow bill for reconciliation and believes that this will be largely adopted by NPRC. Christian Aid Ireland through ZCC also facilitated the establishment of conflict resolution processes in two chieftainships, empowering communities to peacefully deal with conflict. We have improved data collection on human rights violations through the use of mobile phones allowing real time reporting of human rights abuses and enabling support agencies to react quickly. Communities also report that early warning systems are working and they now have ways of detecting political violence such as politicisation of community resources in the run up to elections, setting up of youth bases and instilling of fear when community members do not participate in political processes.

In **Colombia**, Christian Aid Ireland partner JYP worked with communities to establish a humanitarian space in Buenaventura, one of South America's most violent cities. This humanitarian space was later granted special protection measures by the Inter-American Court of Human Rights (IACHR). This obliges the state to prevent human rights violations and also raises the profile of the humanitarian space.



Humanitarian Space designated in Buenaventura.

The banner reads:

"Humanitarian Space" and "We are communities building peace in our territories"

Christian Aid Ireland enabled our partner CALCP to do advocacy work resulting in the Ministry of Interior providing protection measures to ASORVIMM, a local organisation supporting survivors of sexual violence. In another historic ruling by the IACHR, the Colombian state was declared responsible for the forced disappearance of 10 victims represented by Christian Aid Ireland partners (CAJAR and JYP) in connection with a military operation in the Palace of Justice in Bogota in November 1985.

Apart from providing reparations to the victims' families, the state was ordered to further investigate the crimes, publicly recognise its responsibility and inform Colombian society about the truth. The sentence is an important step towards truth, reconciliation and peace building. Christian Aid Ireland partner CALCP achieved important results in making the armed forces respect the distinction between combatants and civilians under International Humanitarian Law. They got a court ruling to stop indiscriminate bombings in rural Norte de Santander and won a legal judgement to move a police station outside the town of Sardinata due to security risks. Progress was also made by CAJAR in bringing high level military personnel to justice – including three high profile cases of Generals convicted of involvement in massacres and disappearances.

DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

b) Promoting gender equality

Our vision is a world in which neither women nor men are excluded, marginalised, poor or discriminated against because of their gender. Christian Aid Ireland sees gender as a vital issue in all that we do. To ensure that we are able to do this across the organisation, training on gender was provided to all Board and staff members and one of our Programme Advisor roles was re-designed to focus on Gender and Inequality. Gender technical support visits were carried out in Zimbabwe and Colombia. Support was given to the **Zimbabwe** team on the implementation of the gender action plan, following their gender audit.

In **Colombia**, a Gender SWOT analysis was conducted and it was recommended that all protection plans, risk assessments and security plans have a gendered approach. A peer learning with 10 countries in Belfast on transitional justice and peacebuilding prompted further reflection on gender and sessions were given on the Gender Strategy and integrating Gender analysis into Results Frameworks.



Christian Aid Ireland provided expertise in the form of two presentations at the international symposium, 'Women's Leadership, Peace and Sustainable Livelihoods in the DRC' in National University of Ireland Galway in July where one of the keynote speakers was Mary Robinson (far left).

The talks entitled, *Challenges in GBV Coordination within the Protection Structures in North and South Kivu, DRC* and *Exploring the links between violence and earning a living in Eastern DRC* were given by our Emergency manager, Salome Ntububa, to various international actors working on peace and security in the Great Lakes Region.

Christian Aid Ireland continued to play a central role in the **Irish Consortium on Gender Based Violence (ICGBV)** with our CEO Rosamond Bennett as Chair, Sarah O'Boyle, Head of Programme Development on the Steering Committee and Roisin Gallagher, Gender Advisor on the Learning & Practice Group. The Consortium brings together Irish human rights, humanitarian and development organisations, Irish Aid and the Defence Forces, all working together to address gender-based violence. Its overall aim is to promote the adoption of a coherent and coordinated response to gender-based violence (GBV). Training on the prevention of sexual exploitation in emergencies was given by CAI's Gender Advisor to students of the Centre for Human Rights, NUIG.



In her capacity as Chair of ICGBV, Rosamond took part in the UN Commission on the Status of Women in New York titled "Women, Peace and Security" in March 2015. Representatives of Member States, UN entities and ECOSOC-accredited non-governmental organisations from all regions of the world attended the session. The priority themes were the challenges and achievements in the implementation of the Millennium Development Goals⁴ for women and girls.

The access and participation of women and girls to education, training, science and technology, including the promotion of women's equal access to full employment and decent work was reviewed from its implementation at the 2011 session. The emerging issue of women's rights to productive resources was also discussed.

Left to right: Captain Deirdre Carbery, Irish Defence Forces; Tim Mawe, Deputy Permanent Representative of the Permanent Mission to the UN; Rosamond Bennett; Colm Byrne, Humanitarian Manager Oxfam Ireland. Photo credit: Carol Ballantine

⁴ See the Millennium Development Goals at <http://www.womenandchildrenfirst.org.uk/>

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OBJECTIVES AND ACTIVITIES (continued)

Our international programme also reflects our commitment to promoting gender equality.

In **Zimbabwe**, Christian Aid Ireland, working through partner ZCC initiated a gender audit of member churches - findings will be used to establish a gender faith network to challenge and influence attitudes, beliefs and practices that perpetuate gender inequality and gender-based violence. Advocacy training provided by Christian Aid Ireland through our partner ZELA in Zimbabwe also yielded an increase in women taking up issues with authorities, for example, the roads in one area were so dusty as a result of mining company activity that it was damaging the health of the community and preventing their crops from growing. Local women organised a "lie in" to demand less dusty roads and the company responding by wetting the roads, reducing the dust and in turn improving the health of the community. The fact that the company responded is an indication that there is room for further engagement and we will support the community's call for more sustainable solutions. We have also helped residents' associations to successfully lobby for the advance publication of water rationing schedules, assisting women in their domestic roles by storing water in advance of rationing times.

The voice and influence of female role models has been enhanced by support from the **Angola** programme. In a context where churches are influential social actors with the ability to reach great numbers, the potential of a female church leader committed to justice and equality is significant. The new female leader of the Angolan Council of Churches (CICA) was supported by Christian Aid Ireland through exchanges and capacity building. Training by Christian Aid Ireland partner PMA to authorities in 7 provinces enabled them to promote more gender-sensitive allocations during 2015 budget discussions.

In the **Occupied Palestinian Territory**, we have enabled our partner Al Haq to be involved with the Central Elections Commission to draft legislation to ensure a 30% quota for female politicians in local elections. We (through Christian Aid Ireland partner PCPD) encouraged youth to develop a draft Palestinian constitution that is sensitive to women's rights which has become a catalyst for debate among policy makers. Partners also engaged with the PLO to develop a Code of Conduct, promoting the incorporation of human rights values into legislation and provided training on reporting obligations and monitoring on its accession to UN treaty bodies.

In **Colombia**, Christian Aid Ireland has contributed to international focus on human rights violations through articles in the media, questions and debate in parliaments (UK and Irish), partner visits to the UK and successful advocacy activities, particularly related to sexual violence. Lobbying by our partner ABColombia led the UK Government to include Colombia as a focus country for its global work against sexual violence. The issue of impunity on sexual violence was a major focus of the visit of William Hague to Colombia in 2014, where he met both Christian Aid and some partners. Sexual violence in the context of the armed conflict in Colombia was widely discussed during the high level summit in the UK as a result of ABColombia's timely advocacy work.

DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

c) Challenging structures and systems

Christian Aid Ireland's advocacy work is rooted in its experience and the views, concerns and realities of our partners and more particularly the needs, interests, rights and participation of the poor in decision making at every level. As important as the advocacy work we carry out ourselves is the support we give to the advocacy work of partners.

Since the establishment of the Governance Advisor role within Christian Aid Ireland, there have been greater opportunities to make links between the advocacy issues that emerge from country programmes and our high level work at Irish government, EU or UN level.

In May 2014, Christian Aid Ireland addressed the Oireachtas Foreign Affairs Committee on two subjects: the worsening humanitarian situation in Angola and the impact of tax incentives grants to multinationals on the Sierra Leonean government's efforts to generate resources. As the only Irish development NGO working in Angola, this briefing was particularly well received.



Above: Sorley McCaughey, Head of Advocacy and Policy, Christian Aid Ireland, making his point on RTE TV's "Oireachtas Report" explaining Christian Aid Ireland's position on international tax dodging to politicians in Leinster House.

Ireland's position on the Human Rights Council has also been utilised by partner organisations in El Salvador and Angola to raise issues of concern in advance of their governments appearing at the Council as part of the Universal Periodic Review (UPR) process. Christian Aid Ireland facilitated a visit from El Salvadorian partner FESPAD to brief the relevant staff within the Dept. of Finance and Trade (DFAT) and the Human Rights Unit.

In relation to Angola, Christian Aid Ireland drew on recommendations produced by a collection of civil society organisations under a national (UPR – Universal Periodic Review) consultation process to provide briefings to relevant staff within DFAT and the Human Rights Unit. The subsequent UPR recommendations to the two countries from the Irish government were broadly in line with our recommendations.

(i) Campaigning for Tax and Development Issues

Christian Aid Ireland continues to consolidate its position as the leading voice on tax and development issues. Evidence of our growing ability to reach new audiences with our message on tax justice, was the invitation to speak on a panel at the KPMG and the Institute of International and European Affairs organised event on the subject of Corporation Taxation. Christian Aid Ireland was the only civil society representative invited to speak and the contribution which looked at the development impacts on current tax regulation was well received, in particular from those representing the business community. In June, Christian Aid Ireland was also invited as an expert witness to address the Oireachtas Finance sub Committee on Global Taxation.



In February 2015, Christian Aid Ireland hosted a high level conference in Dublin on the issue of the human rights impact of tax policy. The keynote speaker was Professor Philip Alston, UN Special Rapporteur on extreme poverty and human rights. Panellists also included Christian Aid Ireland partners from Guatemala and the Philippines, and representatives from Saint Vincent de Paul, the OECD, Irish academia and media. Importantly, the conference also included presentations from the Department of Finance, the Irish Tax Institute and business group IBEC.

Left: Professor Philip Alston, UN Special Rapporteur on Extreme Poverty and Human Rights "The human rights impact of fiscal and tax policy"

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OBJECTIVES AND ACTIVITIES (continued)



The diversity of perspectives and viewpoints made the event very challenging and stimulating, and it was acknowledged by the Minister of State at the Department of Finance, Simon Harris, as an important contribution to discussions on Irish tax policy. The central message from the UN Special Rapporteur was that tax policy should be seen as human rights policy, and that who or what group in society a government chooses to incentivise or support through tax expenditures demonstrates a government's priorities and commitment to ensuring the human rights of its citizens. The conference was extensively covered in the media over the course of 4 days.

Ricardo Barrientos (right), Senior Economist, Central American Institute of Fiscal Studies (ICEFI) and former Deputy Finance Minister, Guatemala, answers questions put to the panel by the audience.



ICEFI has conducted extensive research on the impact of tax dodging by multinationals in Guatemala. They have also examined the effect of this lost revenue on nutrition rates among Guatemalan children. ICEFI also make clear proposals on what a more progressive tax system in Guatemala might look like, and also make recommendations on how to ensure tax revenue collected and be spent most effectively to ensure people enjoy the basic rights of education and health.

Christian Aid Ireland has also made demonstrable progress on influencing the Irish government's position on tax justice. Although the framework and indicators to monitor policy coherence is still to be developed within Irish Aid, informally we have been assured that tax policy will be included. Evidence of a commitment to policy coherence is evident in the Department of Finance's "Spillover Analysis" of Irish tax policy to determine if there are any negative consequences for developing countries. The Department has publicly acknowledged the direct role Christian Aid Ireland played in influencing their decision to conduct the analysis.

Agreement was reached on the revision of the EU Anti-Money Laundering Directive with consensus to establish a centralised register in each country, but with access limited to those with 'legitimate interest'. Christian Aid Ireland again played the leading role in lobbying for a public centralised register, spearheading a campaign that included Debt and Development Coalition and Transparency International Ireland. This involved sustained and regular contact with Department of Jobs Enterprise and Innovation, Department of Finance, the Company Registration Office and the Irish representation to Brussels - all of whom had input into the government position. Christian Aid Ireland's Head of Advocacy and Policy also published opinion pieces in the Irish Times on the need for a publicly held register at a strategic moment in the discussions.

CHRISTIAN AID IRELAND
(Companies limited by guarantee, not having a share capital)

DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

Christian Aid Ireland's advocacy work in the extractive sector contributed to improved accountability and transparency, for instance restoring **Sierra Leone** as EITI⁵ compliant. We enabled our partner, NACE, to support the formulation and drafting of an EITI policy/bill for review by the parliamentary subcommittee on natural resources. Both Christian Aid Ireland and NACE continued consultation with the government, mining entities and communities to finalise the Community Development Agreements Bill for presentation to parliament, promoting sustainable development. Our support also enabled NACE to contribute to improving the relationship between communities, the state and mining companies through dialogue sessions.

In **Zimbabwe**, Christian Aid Ireland's partners engaged with the Parliamentary Portfolio Committee on mines to facilitate an inquiry on chrome mining which revealed challenges facing host communities and factors inhibiting growth in the sector. The committee subsequently made recommendations to parliament on requisite structural reforms and benchmarks for the corporate social responsibilities of mining companies to be considered in the Mines and Mineral Act. We supported partners to facilitate dialogue between parliamentarians, host communities, artisanal miners and mining companies. Parliamentarians used information from these platforms to influence the decriminalisation, regulation and formalisation of artisanal miners as genuine actors in the sector, as pronounced in the 2014 national budget statement.

As a result of advocacy capacity building, host communities challenged UNKI mine regarding an exposed dumping ground containing toxic waste. UNKI mine fenced off the area, saving people's lives and livestock. Christian Aid Ireland's partner ZELA also facilitated the creation of space for community engagement in the extractives sector through the alternative mining Indabas, resulting in the drafting and adoption of declarations by the participants which were shared with government and companies during official Indabas. While formal structures have shut out the poor, the creation of this alternative platform has opened new communication channels.

Christian Aid Ireland facilitated partner ZELA to conduct research on Community Shared Ownership Trust (CSOT) gap analysis of the indigenisation and economic empowerment legislation along with research on tax revenue leakages in the mining sector. The completed research findings will be used to lobby and influence policy. We also enabled our partner ZIMCODD to develop a research paper on Zimbabwe's tax system analysing the opportunities and threats with recommendations for a more progressive and sustainable system. The research also analysed illicit financial flows (IFF), concentrating on diamonds and gold. A network on IFFs has been established with CSOs including ZIMCODD. Both social and traditional media were used to engage the public on the issues of tax justice and the extractives industry. The Peoples' Summit (a regional meeting of CSOs aligned to Zimbabwe's hosting of the South African Development Community) also discussed tax justice and the final declaration handed to regional Heads of State included recommendations on improving tax systems.

(ii) Campaigning on Climate Change

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

5 Extractive Industries Transparency Initiative. The Extractive Industries Transparency Initiative (EITI) is an international organisation which maintains a standard, assessing the levels of transparency around countries' oil, gas and mineral resources. This standard is developed and overseen by a multi-stakeholder Board, consisting of representatives from governments, extractives companies, civil society organisations, institutional investors and international organisations.

EITI Standard is implemented in 48 countries. It consists of a set of requirements that governments and companies have to adhere to in order to become recognised as 'EITI Compliant'.

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DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

The government sponsored Climate Bill went before the Dáil in February 2015 but unfortunately Christian Aid Ireland's key advocacy asks (the inclusion of targets in the Bill, and an independent Expert Advisory Board) were rejected at ministerial level. However, the report produced by the Environment Committee, following extensive consultation with Christian Aid Ireland, contained both recommendations. From an advocacy perspective, this can be viewed as a qualified success as the process over which Christian Aid Ireland could exercise most influence (the Committee Report) reflected all our key asks. Christian Aid Ireland actions to influence the process included lobbying of individual TDs on the Committee and bringing partner organisations to Ireland to speak at the Committee hearings in favour of a climate justice component.

(iii) Campaigning for Protection of Civilians

At the international level, there was increased public engagement in the UK and Europe to protect civilians following the Gaza offensive and increased support to recognise Palestine as a state by the international community. The UK and Ireland have developed or are in the process of developing guidelines on doing business with settlements, as part of the broader work supported by partners on implementing the Guidelines on Business and Human Rights.

Through the work of EAPPI⁶, 23 denominations now have a position on ending trade with settlements. Advocacy conducted by Addameer resulted in the divestment from G4S by the Bill & Melinda Gates Foundation. The EU also banned trade in poultry and eggs from Israeli settlements. There has been increased consultation with partners by decision-makers on compliance with international law, largely as a result of the 150 initiatives undertaken at the EU and UN level (e.g. submissions to the US State Department, 1 UN shadow report, briefings at EU and with diplomats inside Israel). Additionally, on at least 3 occasions Christian Aid Ireland language was used in the Oireachtas when discussing IOPT.

The impact of Christian Aid Ireland bringing a group of TDs and Senators to the IOPT region in 2013 was demonstrated during the last year. In April 2014, deputies Derek Nolan (Lab) and Tony Lawlor (FG) raised the issue in the Dáil of the proposed expansion of an illegal settlement in the Hebron area of the West Bank and the devastating impact it would have on the Palestinian community there. Minister Paschal Donohue responded, reiterating government support calling for an end to settlement expansion.

In July 2014, Senator Averil Power had the Seanad recalled to discuss Ireland's response to the worsening situation in Gaza with Minister Flanagan. Senator Power was also responsible for tabling the motion calling on the Irish Government 'to recognise the State of Palestine and do everything it can at the international level to help secure a viable two-state solution to the Israeli-Palestinian conflict'. This was passed in the Seanad and Dáil.

There is a direct connection between the parliamentarians visit to IOPT with Christian Aid Ireland, and their engagement on issues of development and human rights in the region. To properly engage in these issues and make meaningful contributions, it is essential that members of the Oireachtas have a sound contextual knowledge.

⁶ The **Ecumenical Accompaniment Programme in Palestine and Israel (EAPPI)** is a programme coordinated by the World Council of Churches founded in response to a call from the local Heads of Churches in Jerusalem that brings internationals to the West Bank.

CHRISTIAN AID IRELAND
(Companies limited by guarantee, not having a share capital)

DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

d) Providing humanitarian aid

One and half years after **typhoon Haiyan** struck, levels of recovery vary greatly across areas affected in the Philippines. Christian Aid Ireland has been able to meet the emergency and early recovery needs of thousands of households with government and humanitarian interventions, but there remain significant gaps in livelihoods and shelter. The long-term damage to the environment and ecosystems such as in coral reefs, mangroves, rice and coconut farms, undermine livelihoods recovery and rehabilitation for many subsistence fishermen and farmers. Tens of thousands of families who are living in no build and unsafe zones are faced not only with the risks of new disasters but also the uncertainty of imminent relocation and of being disqualified for temporary services and facilities. Christian Aid Ireland has continued to work with vulnerable families in the recovery phase of the intervention, helping them to address medium and long-term challenges to their livelihoods.

By December 2014, twelve months after the World Health Organisation first announced the start of the **Ebola** outbreak, the virus had infected nearly 25,000 people in three West African countries, of whom 10,300 died. Christian Aid Ireland partners continued to distribute food and non-food items to vulnerable individuals, including Ebola survivors throughout the year. Since the outbreak started, Christian Aid partners have reached over a million people in Sierra Leone with key advice on Ebola preventative measures and have given hygiene supplies to community health teams, including 200,000 pairs of disposable gloves and over 360kg of powdered chlorine. For the coming year Christian Aid is looking to address some of the longer term impacts of the crisis, this includes economic instability, loss of livelihoods, food insecurity, and limited access to maternal, infant and HIV healthcare.

March 15th 2015, marked the fourth anniversary of the **Syria conflict**, the large-scale humanitarian emergency it unleashed within Syria and its bordering countries continues unabated. In addition to the 210,000 people killed so far in the conflict, there are 7.6 million people internally displaced, as well as over 4 million refugees displaced beyond Syria's borders, mostly living in countries bordering Syria. Christian Aid Ireland is currently working with partners in Lebanon, Iraq and Syria, and plans are afoot to form new partnerships with organisations inside Syria which may include cross-border work from Turkey and Beirut.

Christian Aid Ireland is one of the eight Irish NGO partners of the Irish Aid Funded **Humanitarian Programme Plan (HPP)**, which allocates funding to predictable crises on an annual basis.

In May 2014 Christian Aid Ireland received €803,422, which represented a 22% increase on the 2013 allocation, for chronic emergencies in the DRC and Mali and for support to refugees from the Syrian conflict in northern Iraq. Further funding was received through the Emergency Humanitarian Assistance Fund for the Philippines (€500,000) and South Sudan (€300,000) and we drew down on the Emergency Response Fund Scheme (ERFS) for the Internally Displaced Person (IDP) crisis in Katanga, Democratic Republic of Congo (DRC) (€50,000 for an emergency response project, providing essential household and hygiene items, promoting safe hygiene practices and sensitising communities and affected populations on Sexual and Gender-Based Violence) and the Iraqi IDP crisis (€75,000 for a project supplying emergency food and non-food assistance to households internally displaced by the conflict in Iraq). Income of €250k for ERFS was received in the last quarter for use in 2015-16.

Christian Aid Ireland's Humanitarian Programme Advisor conducted a monitoring and support visit to Mali to oversee the set-up of the HPP project and provide advice on project implementation. Christian Aid Ireland's Programme Performance Advisor visited DRC, supporting Christian Aid programme staff and partners to improve their results-based management. In line with Christian Aid's strategic objective on Tackling Violence, Building Peace, the Humanitarian Division is committed to strengthening its capacity and expertise in humanitarian protection, including responding to and prevention of Gender-Based Violence (GBV).

HPP projects in DRC and northern Iraq address the protection concerns of conflict-affected populations, with a specific focus on responding to and prevention of GBV. Experience from the projects has been shared with the Irish humanitarian and development community through the Irish Consortium on Gender-Based Violence and other relevant forums.

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DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

DRC (€460,000): Project in Eastern DRC providing emergency non-food assistance to displaced households; food security assistance to returnee and host households and supporting response to and prevention of gender-based violence in conflict-affected communities.

Mali (€183,422): Project in northern Mali that promotes resilience to conflict, violence and climatic hazards through supporting community level peace-building and reconciliation initiatives, improving local governance and promoting disaster risk management and improved agricultural practices.

Iraq (€160,000): Project in the Kurdish Region of Iraq that addresses the physical and psychosocial protection needs of female Syrian refugees through facilitating access to hygiene, social, legal and medical services and information on rights and entitlements.

Ad-hoc projects:

Philippines (€500,000): Project supporting recovery for Typhoon Haiyan-affected communities, providing temporary shelter, livelihood support and capacity building of schools and communities on disaster risk reduction.

South Sudan (€300,000): Project supporting conflict-affected communities in South Sudan, providing cash assistance to meet food needs, as well as essential non-food and hygiene items together with promotion of improved hygiene and sanitation practices to prevent the spread of diseases.

3. INCOME

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

Christian Aid Week continues to be the main fundraising opportunity where resources are pulled together to highlight our work throughout churches, schools and communities. Huge efforts are made by the hundreds of Christian Aid Ireland representatives in the Churches across Ireland to organise the house to house collections, to organise coffee mornings, sponsored walks and a wide variety of fundraising events during Christian Aid Week. However, it was recognised that not all churches participate in Christian Aid Week and so a campaign was implemented to engage new churches and also to give them an option of supporting Christian Aid Ireland at a different time of year, for example, Harvest or Lent. Among the 28 new churches who got involved to Pray, Act or Give as a result of this campaign, 8 of these were churches that were re-activated after a lengthy absence of support for Christian Aid Ireland.

Two supporter conferences were held in Knock Methodist Church, Belfast and Letterkenny Presbyterian Church to promote both Christian Aid Week and resource the churches. We welcomed the Moderator of the Presbyterian Church in Ireland, Very Revd. Dr Rob Craig and his wife Karen as speakers at the Conference in Letterkenny.



Mrs Karen Craig, Dr Rob Craig and Mr Peter Byrne (far left)

Supporters at CA Conference in Knock Methodist (left)

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DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

Christian Aid Ireland's community fundraising events were boosted this year by a challenge to both staff and supporters to host 70 new events for the 70th Anniversary of Christian Aid. These events will run throughout 2015 and will be in addition to our regular fundraising activities.

The Sheep's Head Hike and the Strangford Sportive Cycle both saw an increase in numbers and an increase in income. Sheep's Head Hike raised €6,500 as compared to €5,598 in 2013 and the Strangford Sportive raised £11,280 as compared to £9,530 in 2013. There was also a celebrity addition to the event when television presenter Graham Norton joined family members on the Hike!



Right: Graham Norton at the Sheeps Head Hike

Left: Cyclists line up to start their 120km cycle at the Strangford Sportive



Staff, supporters and members of the Christian Aid Ireland Board made a special effort to enter relay teams into the Belfast marathon and also the 10 mile walk held on the day of the Marathon. Seven relay teams and one walking team together raised a total of £6,200.

Left: Rev Michael Parker, St Galls, encourages his relay team.



Above: (Left to Right) Chris Simpson, Caroline Simpson, Colin McClure, Rhiannon McCleary, Rosslyn Johnston, Jeremy Knox, Rebecca Crossley, Victoria Browne, Caroline Knox and Lisa Keys



A new fundraising position was created to both strengthen existing relationships and develop new relationships with donors giving large and generous gifts to Christian Aid Ireland in the Republic of Ireland. In 2014 we benefitted from very generous gifts from individuals and businesses as well as legacy and in memoriam gifts.

Left: Peter Byrne receives a cheque to support Christian Aid's work in the Democratic Republic of Congo from Joe and Sharon Donnelly in memory of his late wife Audrey.

DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

4. IMAGE

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

Through the many events that have taken place in the last year we have been able to speak authoritatively for those who do not have a voice with regard to issues such as land rights, gender equality, tax transparency and climate change. We will be continuing our lobbying of governments to influence them on policy making with regard to these issues and asking the difficult questions that others do not ask.

We are committed to educating and empowering the Irish public, north and south on how they can make their voice heard by the politicians. For example Christian Aid Ireland together with CADA (Coalition of Aid and Development Agencies) took advantage of the opportunities afforded by the EU elections to organise a hustings event and challenge candidates on the European Union's role in International issues, such as poverty, development aid, climate change, financial transparency, land grabbing and human rights. All the political parties were represented at this event and it resulted in a lively debate.

In the run up to the UN Climate Conference in New York in September 2014 we were involved in two climate picnic events in Belfast and Dublin as part of a global day of action on climate change, which saw thousands march in cities around the world.



Left: Supporters congregate in front of Queens' University Belfast to show their support for the global day of action on climate change.

Below: David Thomas, Christian Aid Ireland's Education and Campaigns Coordinator, highlights the tax dodgers of the corporate world in front of the Dublin Government building



We also ran a campaign calling on the British and Irish governments to introduce public registers holding the names of the true owners of companies, trusts and foundations. Knowing the real owners will remove the layers of secrecy that enables individuals to avoid and evade their tax liability and will enable revenue authorities, particularly in developing countries, to claw back tax that is rightfully theirs.

The campaign was instrumental in the British government introducing public registers in October 2014. European Commission legislation introduced in early 2015 now require all states to hold such a register- work continues in Ireland to ensure that this register is also publicly available in Ireland.

At the beginning of 2015 we entered our **70th anniversary year** and this afforded us an opportunity to reiterate our message, educate new supporters with regard to our history and explain our objectives and hopes for the future. We felt it was important to remind the public of how and why Christian Aid was formed in 1945 and so a short DVD entitled *The Story So Far* was specifically produced for the occasion reflecting how far Christian Aid in Ireland had progressed from those early beginnings working with refugees.

The DVD included interviews from our Chair, the Right Reverend Trevor Williams and our current and former CEOs Rosamond Bennett and Margaret Boden OBE respectively.

CHRISTIAN AID IRELAND
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DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)



St Patrick's Cathedral, Dublin was the setting for the Opening Service of our 70th year. A special Choral Evensong on Advent Sunday was led by the Dean, Very Revd. Victor Stacey and the guest preacher was the Very Revd. Dr Rowan Williams, Chair of Christian Aid Board and Master of Magdalene College, Cambridge. More than 400 people attended the Service and some travelled from as far north as Ballycastle.

Pictured left are Mrs Maeve Magowan, Dr Williams, Mrs Pat Crossley and Rev Trevor Magowan.

In response to a request from the Lord Mayor of Belfast, Councillor Nichola Mallon, to identify the 'Heroes of Belfast', Christian Aid Ireland nominated 86 year old Andrew Murray who has been involved with Christian Aid Ireland since the late 1950s. He and his late wife Edna organised the annual Christian Aid Week house to house collection for their Church, Townsend Street Presbyterian in the lower Shankill Road.

Andrew and Edna expanded the Christian Aid Ireland collection to their own neighbourhood of Ballygomartin and despite all the challenges which have faced this area of Belfast in the past 50 years, Andrew has faithfully continued to reach out to his community on behalf of Christian Aid Ireland.

A wonderful inspiration to us all and an example of the kind of volunteers and supporters who give their time and their talents to Christian Aid Ireland

Right: Belfast's Lord Mayor presents the award to our "unsung hero" Andrew Murray, with Rosamond Bennett.



DIRECTORS' REPORT

OBJECTIVES AND ACTIVITIES (continued)

4. INTEGRITY

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

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

Humanitarian Accountability Partnership



Christian Aid Ireland is HAP-certified and strictly adheres to Humanitarian Accountability principles, including community participation, in all its projects and programmes.

For example, when responding to emergencies Christian Aid Ireland and its local NGO implementing partners involve community leaders/representatives in validation assessments, beneficiary selection, distribution, monitoring and documentation of learning. Appropriate mechanisms for information sharing and feedback from beneficiaries and relevant stakeholders are put in place to ensure effective communication and adaptation of Christian Aid Ireland's approach if appropriate.

The involvement of affected communities at all stages helps them to define their own voice with regard to disasters and the effects of climate change and to establish avenues for engaging government and making it accountable for the provision of long-term humanitarian and development support. Christian Aid and partners' long-term presence in the country ensures that all activities are implemented with a long-term perspective. The voices and experience of affected communities will also be used as a basis for advocacy work in Ireland, the UK and Europe, to speak out about the disproportionate effect that disasters have on poor and marginalised people and advocate for effective measures to reduce the devastating impact of climate change on poor communities.

Governance

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

OBJECTIVES AND ACTIVITIES (continued)

Volunteers

Christian Aid Ireland has an extensive network of volunteers both at home and overseas – we are very thankful for the huge contribution that they make to our work.



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

Fantastic work is done by over 3,000 volunteers who play a key role in a multitude of ways to support the work of Christian Aid Ireland in our commitment to eradicate poverty and social injustice. Our network of volunteers contributes through fundraising and organisation of Christian Aid Week activities, through their support as donors, campaigners and activists in their own communities as well as volunteering in our Belfast and Dublin offices.



In the summer of 2014 we recruited a team of computer literate volunteers to help us record and process the large number of gift aid declarations (14,000) that we received during Christian Aid Week. These volunteers underwent induction training and data protection training prior to commencing their work.

For four months we had on average six volunteers coming into the Belfast Office each week to work specifically on gift aid processing during a morning or afternoon session, saving time and expense for staff.

Left: One of our volunteers Elizabeth Scott at her desk in our Belfast office.

Statement of grant making policies

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

Commitment to Standards in Fundraising Practice

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



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

Christian Aid Ireland meets the standards as set out in both the UK Codes of Practice and the ICTR Statement of Guiding Principles for Fundraising. www.ictr.ie/content/fundraising-codes-practice

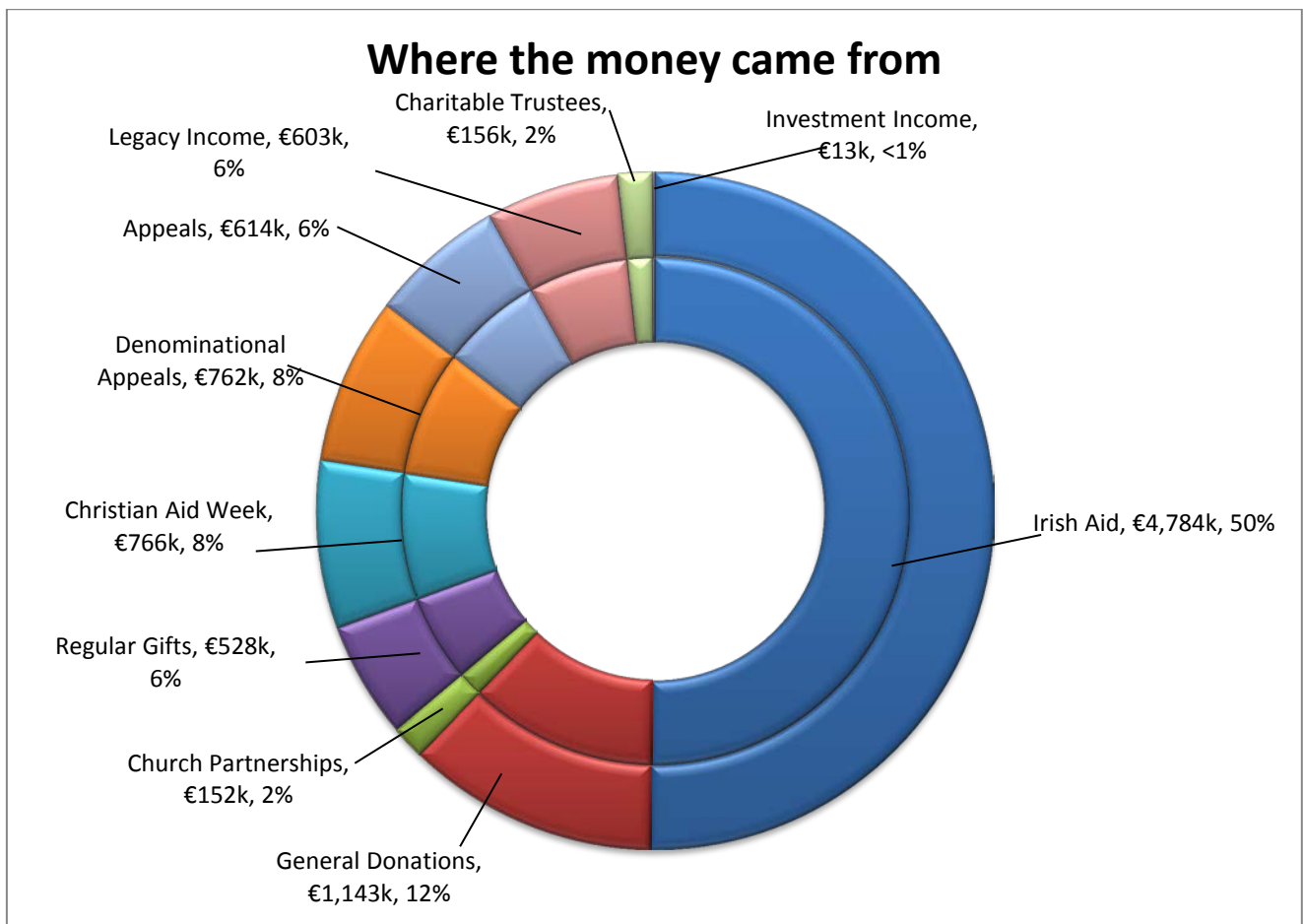
CHRISTIAN AID IRELAND
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DIRECTORS' REPORT

ACHIEVEMENTS AND PERFORMANCE

During the year the charity raised **€9,521k/£7,514k** (2014: €8,746k/£7,310k) which reflects the commitment of Christian Aid Ireland supporters to meeting the needs of poor communities throughout the world. This income is analysed as follows:

Income totals for year ended:	31/03/2015 €000	31/03/2014 €000
General Donations	1,143	854
Church Partnerships	152	124
Regular Gifts	528	509
Christian Aid Week	766	742
Denominational Appeals	762	606
Appeals	614	979
Legacy Income	603	261
Irish Aid	4,784	4,536
Charitable Trustees	156	101
Investment Income	13	34
	9,521	8,746



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DIRECTORS' REPORT

ACHIEVEMENTS AND PERFORMANCE (continued)

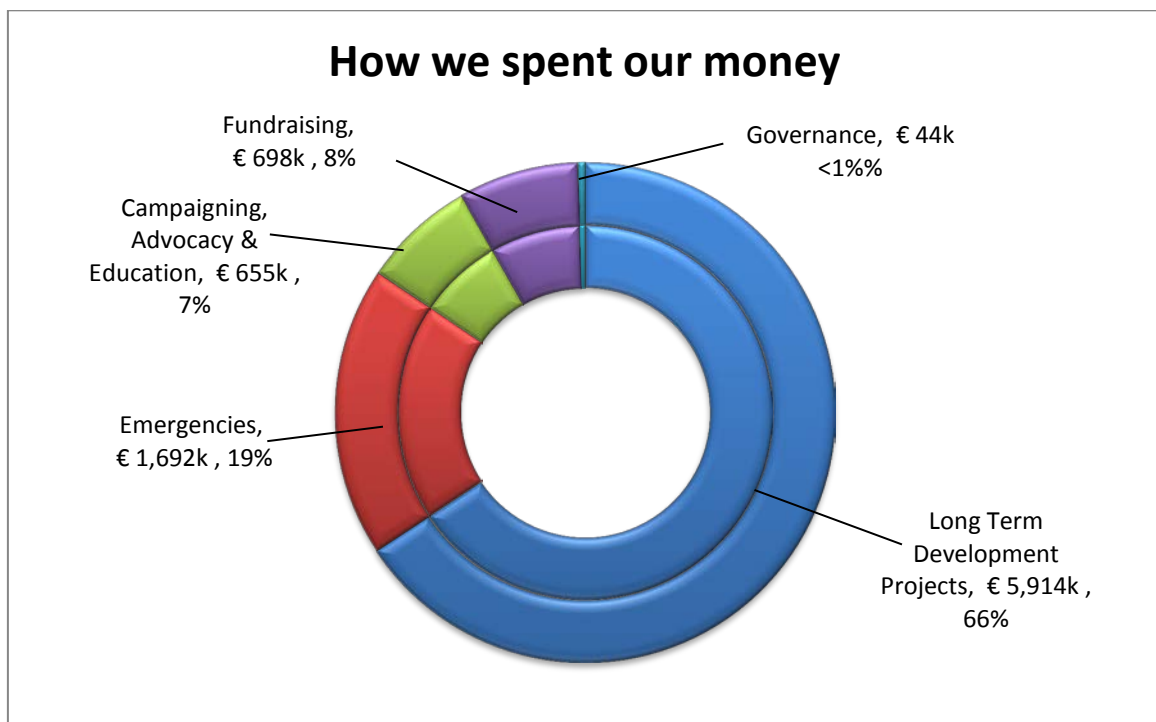
Income has increased overall during the year. A significant proportion of this is due to an increase in legacy income and general donations, together with Irish Aid income. We continued to have a positive response from both our supporters and our sponsoring churches to the Gaza Emergency Appeal, Philippines Typhoon Emergency Appeal and the Iraq Crisis Appeal as well as the Ebola appeal.

Total Irish Aid funding in this year was €4,784k. This was split between the Irish Aid Programme Funding of our governance programme of €2,931k (a slight reduction from the previous year in line with the overall reduction in funding of NGOs from Irish Aid) and funding for our humanitarian programme of €1,603k, €66k more than in the previous year. €250k was also received from the Emergency Response Fund Scheme for use in sudden onset emergencies.

The Irish Aid Programme Funding for 2015 was received in two tranches this year: 40% in March and the remainder in May, giving rise to a debtor of €1,760k in the accounts.

Christian Aid Week is a key moment in the year which depends heavily on a network of Christian Aid Week volunteer organisers, volunteer collectors and coffee party hosts, who for the most part come from local Churches. We were delighted that the amount collected for Christian Aid Week was €766k, up €24k (3%) on last year.

Legacy income was up this year but this was mainly due to the previous year heralding a lower than usual level of legacy bequests. In March the organisation held a solicitor's breakfast in Belfast aimed at educating firms as to what we do and how legacy income is spent. Our speaker was Mr Graham Philpott, the Director of the Church Land Project in South Africa, an organisation that we have funded during the year. We intend to hold similar events throughout Ireland in the coming year to increase the awareness of what we do and how our legacies are used.



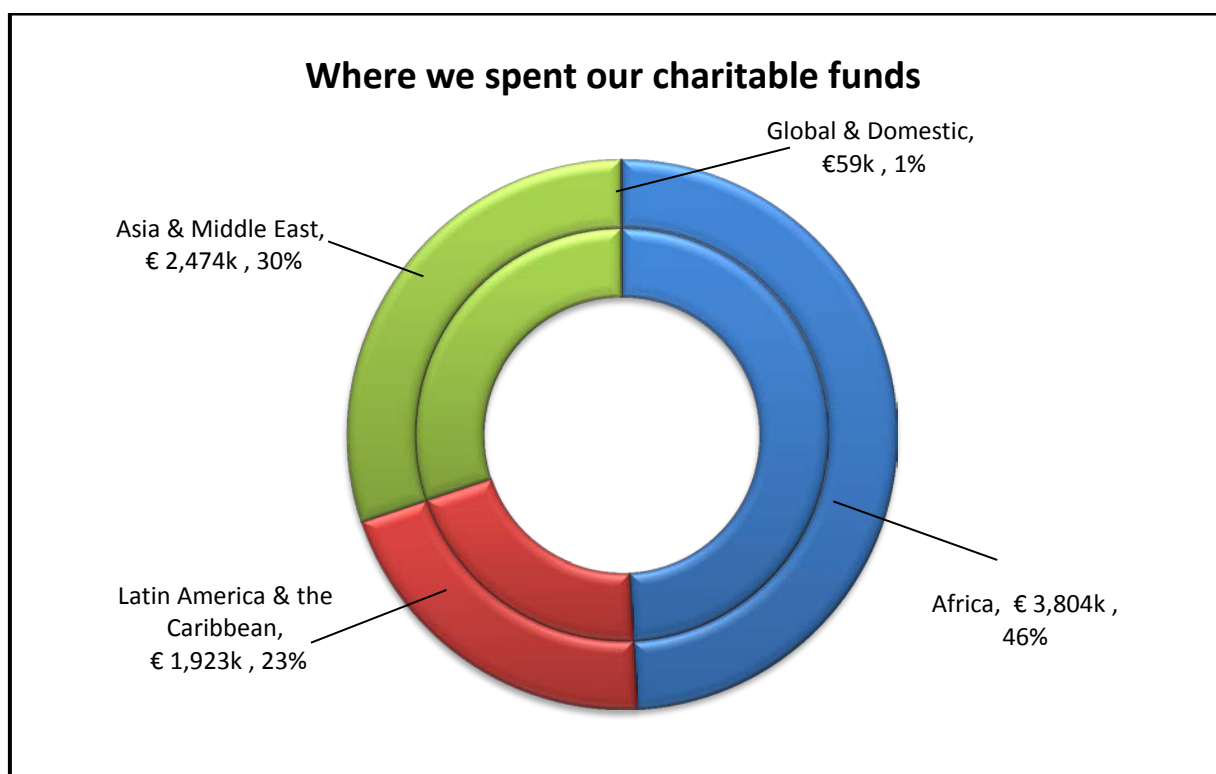
CHRISTIAN AID IRELAND
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DIRECTORS' REPORT

ACHIEVEMENTS AND PERFORMANCE (continued)

We spent a total of **€9,003k**. **€8,261k** (92%) of this was spent on our direct charitable activities, split between Development (€5,914k – 66%), Emergencies (€1,692k – 19%) and Campaigning, Advocacy and Education (€655k – 7%). We spent €44k on governance and invested €698k in fundraising (8%). For every €1 we spent on fundraising this year we raised €13.64 to further our work.

A key part of our work in development and emergencies is our work through partner organisations. These partnerships are funded by means of grants. To ensure that these partnerships are working effectively Christian Aid Ireland staff spend time working with partners to develop the most effective projects and programmes to be delivered, to increase the partners capacity to deliver the programmes efficiently and effectively, and to monitor and evaluate and report on the work the partners have performed on our behalf. An analysis of our direct charitable expenditure of **€8,261k** is provided below:



Reserves Policy

Restricted funds are generated when the donor stipulates how a donation may be spent. In many cases there will be a time lag between when such funds are received and when they are spent. In particular, with emergency appeals there may be a need for immediate relief work, followed by longer term activities to rebuild people's lives and livelihoods, in line with the appeal request. This may result in appeal monies being spent over a number of years. At 31 March 2015 we held €4,665k/£3,394k in restricted funds, mainly relating to government funding which is scheduled to be spent on planned activities before the end of December 2015, with the remainder relating mainly to emergency appeals funds which are planned to be spent on longer term activities to rebuild lives and livelihoods.

Unrestricted funds are generated when the donor does not stipulate how the income may be spent. Within certain operating needs, the charity's policy is to ensure that such funds are spent as soon as possible, while guaranteeing that these resources are used effectively. Unrestricted funds include designated funds where the Directors have set aside money for a specific purpose. The operational reserve is held to cover any temporary shortfall in income, unforeseen rise in spending requirements or other financial contingency, so that the charity can continue to operate at any time. The level of this reserve is based upon the Directors' assessment of the likelihood of such financial contingencies and the impact they might have. At 31 March 2015, the Directors considered that **€574k / £427k** (2014: €633k / £519k) should be held in unrestricted reserves.

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DIRECTORS' REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status

Christian Aid Ireland is the development agency of the Church of Ireland, the Presbyterian Church in Ireland, the Methodist Church in Ireland, the Non Subscribing Presbyterian Church of Ireland, the Moravian Church, the Salvation Army, the Religious Society of Friends (Quakers) and the Irish Council of Churches. It operates on an all-Ireland basis, however it should be noted that the two companies have been registered under the name Christian Aid Ireland, one in Northern Ireland (company no NI059154 Charity no XR94639) and one in the Republic of Ireland (company no 426928 Charity no CHY6998). The two companies comply with all the legal and fiscal requirements of their own particular jurisdictions but operate together and produce a non statutory report and combined accounts for the whole of Ireland to reflect this position.

During the year there has been progress in respect of the charity legislation in each jurisdiction and the companies have registered with the relevant authorities. The Charity Commission for Northern Ireland has confirmed our registration as NIC101631 and the Charities Regulatory Authority has confirmed our registration as 20014162.

Board of Directors

The Board of Directors consists of at least six representatives of the member churches, up to four representatives of the Board of Christian Aid and up to three other representatives endorsed by Christian Aid, with additional persons up to a maximum of 13 in each company. One quarter of the Directors retire each year by rotation. New Directors are nominated by the Nominations Committee and appointed by the members at the Annual General Meeting. When new Directors are appointed they take part in an induction programme where they are given an introduction to the work of Christian Aid Ireland, and provided with relevant information to enable them to fulfil their roles.

The Board's principal responsibilities include determining the overall strategy, policies, direction and goals of Christian Aid Ireland; protecting and promoting the identity and values of the charity and fulfilling their statutory responsibilities. During the year the Board met 5 times, considered improvements arising from its review of its own performance and strengthened its level of expertise to ensure greater effectiveness. A further review of performance is planned for 2015-16. We recognise the importance of Directors keeping up to date with current rules, regulations and best practice. They are therefore invited to attend seminars and conferences which give them a better understanding of their roles and responsibilities. In addition, the Board requested and received briefings on the challenges for Christian Aid in its work both overseas and in advocacy, land research and its impact on our programmes, Gender - as a cause of poverty including the impact of gender based violence, and a report from Dr Rowan Williams, Chair of the Christian Aid Board. The Board also received reports on our work in various countries including Philippines and South Africa.

During the year the Board reviewed the **strategy** – "From Inspiration to IMPACT", and confirmed that it continued to be appropriate for the organisation, but that further work is to be done in 2015-16 on the underlying strategies for communications, fundraising and programme work.

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

CHRISTIAN AID IRELAND
(Companies limited by guarantee, not having a share capital)

DIRECTORS' REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

The Finance and Audit Committee reports to the Board at each Board meeting and the minutes of their meetings are shared with the Board. The terms of reference of the Committee were updated during the year and a review of own performance based on the UK's National Audit Office document "The Audit Committee self-assessment Checklist" but tailored slightly for our environment was undertaken. We were pleased with the results and have put in place an action plan to address some issues, including the development of the Committee and Board's work on risk by means of an assurance framework.

The Finance and Audit Committee approves the detailed budget for the year, ensuring that it is in line with the strategic priorities of the organisation. Monitoring of performance against budget is done on a regular basis.

During the financial year, the Board, through the Finance and Audit Committee monitored progress against internal and external audit recommendations, and the Irish Development NGOs Code of Corporate Governance, approved a risk based assessment model for new funding opportunities, reviewed (as part of a rolling cycle) the policies and procedures relating to financial matters, reviewed Service Level Agreements for IT services, considered fundraising proposals, reviewed risk areas for both operational and strategic risks, and received reports from the Head of Internal Audit.

The Finance and Audit Committee has continued to strengthen its membership. Current members of the Finance and Audit Committee are Mr David Kingston (Chair), Sheilagh Reaper-Reynolds, Mr Denis Poynton, Mr Brian Ridsdale, Mr Martin Birch, Mr Hal Hosford, Mrs Hazel Baird and Mr Billy Brown. The Finance and Audit Committee met five times during the year.

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

- Providing effective strategic leadership and working as a team
- Knowledge and understanding of overseas development work and best practice, including the operating environment and risks for a development NGO
- Governance, finance, business and management (including risk management) and human resources
- The theological basis of Christian Aid Ireland's work, and an understanding of and influence in the member church bodies

The Nominations Committee adheres to the Terms of Reference agreed by the Board for how the Committee operates. It presents its recommendations to the Board prior to the AGM and the Board issues a slate of names for the members to vote on at the AGM, usually held in December each year. Currently the members of the Nominations Committee are Rt. Rev. Trevor Williams, Rev. Donald Ker, Mr Mervyn McCullagh, Mrs Carol Ackah and Mr Brian Ridsdale. The Nominations Committee meets at least three times each year.

The Chief Executive (CEO) is responsible for the day to day operation of the charity and manages the staff of the charity on behalf of the Directors. The Leadership Team supports the CEO to ensure delivery of the agreed strategic objectives within the budgetary parameters agreed by the Board.

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

Risk Management

The Directors have a duty to identify and review the strategic, business and operational risks that the charity is exposed to; and to assess the likelihood of such risks occurring and the likely level of impact they would have. Christian Aid Ireland has established a risk management strategy which documents our approach to risk management and sets the direction for this work. This includes having regularly updated risk registers at various levels in the organisation, clarity around roles and responsibilities in relation to risk management and a process for managing and reporting risks. Risk registers are regularly reviewed and updated by the Leadership Team and reviewed by the Finance and Audit Committee and presented to the Board and approved.

DIRECTORS' REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

The **key risk areas** of the organisation as at the end of the 2014-15 financial year are:

The economic environment and its impact on income - as with all organisations, we have been affected by the downturn in the economies across the globe. Changes in the economy at home and perceptions of wealth of middle income countries can distort people's view of the reality for the majority of people living in those countries and impact their propensity to give. To protect our programmes we are mitigating this risk by the commitment of our supporters and stakeholders to ending poverty, and by a diversification strategy which broadens our income sources and builds on our good relationships with institutional and business donors and aligns their interests with our development programmes.

Demonstrating the impact of our programmes – working to eradicate poverty requires us to operate in places which are inherently challenging because of conflict, corruption, natural disasters, weak infrastructure and poor governance. Demonstrating the impact of our programmes can be a challenge in these environments as the power dynamics change. To mitigate against this risk, we operate through partners and alliances that have roots in the communities in which they are working, we monitor the programmes which they are carrying out and provide feedback and build partner capacity where required through training and ongoing support and we ensure that, as a certified Humanitarian Accountability Partnership (HAP) organisation, we incorporate beneficiary feedback into the evaluation of our programmes. We also have systems in place to measure the impact of our programmes and these continue to be developed in line with best practice.

Maintaining our image – we are a strong and effective organisation which works with integrity and humility; however external perceptions of charities and of church based organisations could have an adverse impact on our work. We mitigate against this risk by clearly communicating that our work complies with the highest standards of governance and accountability, and that we comply with all the relevant standards on accountability, fundraising, images etc. We also mitigate against this risk by communicating clearly that our work to eradicate poverty targets the most vulnerable and marginalised regardless of faith or race, but we engage the church in the fight against poverty and help churches to put their faith into action.

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

Christian Aid Ireland continuously implements plans to mitigate these risks. An example is that violence against citizens as a result of the failure of states to protect human rights remains a negative trend in many country programmes, with partners and communities facing grave risks. Christian Aid Ireland facilitated an international exchange on protection with IOPT, Zimbabwe, Angola and Colombia to enhance our work on protection. This facilitated additional support to partners, helping them to utilise new tools to assess risk, and review and improve their protection strategies. In Colombia, partners report a high capacity on protection measures due to the hostile context. However those partners less exposed to risk and attack can also be vulnerable as they don't receive dedicated protection measures from the government. The programme will now focus more on supporting these partners. While attacks against human rights defenders have lessened in Zimbabwe, the programme is shifting its protection work to also cover monitoring of economic, social and cultural rights.

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)



Irish Development NGOs Code of Corporate Governance

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

- A. BOARD LEADERSHIP:** Every organisation should be led and controlled by an effective Board of directors which collectively ensures delivery of its objects, sets its strategic direction and upholds its values.
- B. BOARD ACCOUNTABILITY:** The directors as a Board should collectively be responsible and accountable for ensuring and monitoring that the organisation is performing well, is solvent, and complies with all its obligations.
- C. BOARD RESPONSIBILITIES:** The Board should have clear responsibilities and functions, and should compose and organise itself to discharge them effectively.
- D. BOARD REVIEW AND RENEWAL:** The Board should periodically review its own and the organisation's effectiveness, and take any necessary steps to ensure that both continue to work well.
- E. BOARD DELEGATION:** The Board should set out the functions of subcommittees, officers, the chief executive, other staff and agents in clear delegated authorities, and should monitor their performance.
- F. BOARD AND DIRECTOR INTEGRITY:** The Board and individual directors should act according to high ethical standards, and ensure that conflicts of interest are properly dealt with.
- G. BOARD OPENNESS:** The Board should be open, responsive and accountable to its users, beneficiaries, members, partners and others with an interest in its work.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

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

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

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in the UK and Ireland and comply with companies legislation (in Ireland, the Companies Acts, 2014 and in Northern Ireland, the Companies Act, 2006). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DIRECTORS' REPORT

FUTURE DEVELOPMENTS

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

We continue to implement our strategy as set out in our five key areas – Inspiration, Impact, Income, Image and Integrity. We continuously review our structures, resources and systems and implement the required changes to help us to achieve our strategic agenda.

Key elements of success continue to include:

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

More specifically, over the next year we will be evaluating our governance programme with a view to developing the next phase in 2016. Evaluations will take place in each country, accompanied by Christian Aid Ireland staff, and also within Christian Aid Ireland.

We will continue to lead the work on Tackling Violence, Building Peace, across the global Christian Aid family, and further clarify and document the significant impact that support from Christian Aid Ireland brings to the International Programme of the global Christian Aid family.

We will continue to grow our network of campaigners in order to take our messages of Climate Justice and Tax Justice to the heart of government. To challenge and influence laws and policies which have a detrimental impact on the poor of our world.

We will be continuing our links with the churches and their interface with our development work in line with our strategy, providing training and support on how they can act and pray on development issues.

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

We will continue to strengthen our governance as we recruit new Board members, and give thanks for those who have served so faithfully. The process in place to review the Board's performance continues.

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

CHRISTIAN AID IRELAND
(Companies limited by guarantee, not having a share capital)

DIRECTORS' REPORT

ACCOUNTANTS

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

Signed on behalf of the Board:

Trevor Williams
Director

Carol Ackah
Director

Date **22 September 2015**



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

In accordance with the engagement letter dated 31 March 2015 we have compiled the combined financial information of Christian Aid Ireland, a company incorporated in Northern Ireland, and Christian Aid Ireland, a company incorporated in the Republic of Ireland, which comprise the Statement of Accounting Policies, the Combined Statement of Financial Activities, the Combined Balance Sheet, the Combined Cash Flow Statement and the related notes 1 to 22 from the accounting records and information and explanations you have given to us.

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

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

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

You have approved the combined financial information for the year ended 31 March 2015 and have acknowledged your responsibility for it, for the appropriateness of the accounting basis and for providing all information and explanations necessary for its compilation.

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

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

Date: 22 September 2015

CHRISTIAN AID IRELAND
(Companies limited by guarantee, not having a share capital)

STATEMENT OF ACCOUNTING POLICIES

BASIS OF PREPARATION

Combined Financial Statements

The combined financial statements are an aggregation of the financial information shown in the audited financial statements of the related companies of Christian Aid Ireland companies in both Northern Ireland and the Republic of Ireland prepared for the year ended 31 March 2015. Related company transactions and balances between the above-named entities have been eliminated in the preparation of these combined financial statements.

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

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

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

FUND ACCOUNTING

The charities maintain three types of funds as follows:

- (i) 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.
- (ii) Designated unrestricted funds are where the directors have set aside monies from unrestricted funding for specific purposes. These include an operational reserve, and monies allocated for expenditure in the following year.
- (iii) Other unrestricted funds represent income that is expendable at the discretion of the directors in the furtherance of the objectives of the charity, but as at the end of the year had not been specifically allocated.

INCOMING RESOURCES

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

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

RESOURCES EXPENDED

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

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

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

CHRISTIAN AID IRELAND
(Companies limited by guarantee, not having a share capital)

STATEMENT OF ACCOUNTING POLICIES

BASIS OF PREPARATION

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

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

FOREIGN CURRENCIES

Foreign currency balances have been translated at the exchange rate ruling at the balance sheet date. Income and expenditure transactions have been translated at the prevailing rate at the time of the transaction.

TAXATION AND VAT

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

PENSION COSTS

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

LEASES

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

TANGIBLE FIXED ASSETS AND DEPRECIATION

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

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

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

Leasehold improvements	5 years
Vehicles	5 years

CHRISTIAN AID IRELAND
(Companies limited by guarantee, not having a share capital)

COMBINED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2015

	Note	2015 Unrestricted funds €'000	2015 Restricted funds €'000	2015 Total funds €'000	2014 Total funds €'000	2015 Unrestricted funds £'000	2015 Restricted funds £'000	2015 Total funds £'000	2014 Total funds £'000
Incoming resources									
<i>Incoming resources from generated funds:</i>									
Voluntary income:									
Donations, gifts and legacies	2	2,895	1,673	4,568	4,075	2,524	1,248	3,772	3,434
Activities for generating funds		-	-	-	-	-	-	-	-
Investment income		13	-	13	34	10	-	10	29
<i>Incoming resources from charitable activities:</i>									
Institutional grants and other official sources	3	14	4,926	4,940	4,637	11	3,721	3,732	3,847
Total incoming resources		<u>2,922</u>	<u>6,599</u>	<u>9,521</u>	<u>8,746</u>	<u>2,545</u>	<u>4,969</u>	<u>7,514</u>	<u>7,310</u>
Resources expended									
<i>Cost of generating funds:</i>									
Costs of generating voluntary income									
	4	(698)	-	(698)	(673)	(556)	-	(556)	(566)
<i>Charitable activities:</i>									
Development	4	(1,631)	(4,283)	(5,914)	(6,395)	(1,270)	(3,399)	(4,669)	(5,414)
Emergencies	4	-	(1,692)	(1,692)	(452)	-	(1,344)	(1,344)	(386)
Campaigning, advocacy and education programmes	4	(655)	-	(655)	(630)	(521)	-	(521)	(530)
Governance costs	4	(44)	-	(44)	(46)	(33)	-	(33)	(39)
Total resources expended		<u>(3,028)</u>	<u>(5,975)</u>	<u>(9,003)</u>	<u>(8,196)</u>	<u>(2,380)</u>	<u>(4,743)</u>	<u>(7,123)</u>	<u>(6,935)</u>
Net (outgoing)/ incoming resources		<u>(106)</u>	<u>624</u>	<u>518</u>	<u>550</u>	<u>165</u>	<u>226</u>	<u>391</u>	<u>375</u>
Reconciliation of funds									
Total fund balances brought forward as reported at 1 April 2014	14/15	633	3,979	4,612	4,098	519	3,263	3,782	3,459
Currency translation		47	62	109	(36)	(257)	(95)	(352)	(52)
Fund balances carried forward at 31 March 2015	17	<u><u>574</u></u>	<u><u>4,665</u></u>	<u><u>5,239</u></u>	<u><u>4,612</u></u>	<u><u>427</u></u>	<u><u>3,394</u></u>	<u><u>3,821</u></u>	<u><u>3,782</u></u>

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

The financial statements were approved by the Board of Directors on 22 September 2015 and signed on its behalf by:

Trevor Williams
Director

Carol Ackah
Director

CHRISTIAN AID IRELAND
(Companies limited by guarantee, not having a share capital)

COMBINED BALANCE SHEET AS AT 31 MARCH 2015

	Notes	31/3/2015 €'000	31/3/2014 €'000	31/3/2015 £'000	31/3/2014 £'000
FIXED ASSETS	10	37	24	27	20
CURRENT ASSETS					
Debtors	11	1,993	3,276	1,458	2,714
Cash at bank and in hand		3,356	1,180	2,454	975
Cash on deposit		1,248	508	913	420
		6,597	4,964	4,825	4,109
CREDITORS: (Amounts falling due within one year)	12	(1,395)	(376)	(1,031)	(347)
TOTAL ASSETS LESS CURRENT LIABILITIES		5,239	4,612	3,821	3,782
RESERVES					
Restricted funds					
Government and other inst. Donor funds		3,479	3,018	2,527	2,462
Appeal fund		890	740	658	612
Other restricted funds		296	221	209	189
Total restricted funds	14	4,665	3,979	3,394	3,263
Unrestricted funds					
Designated funds		574	618	427	526
Other charitable funds		-	15	-	(7)
Total unrestricted funds	15	574	633	427	519
TOTAL FUNDS	17	5,239	4,612	3,821	3,782

The financial statements were approved by the Board of Directors on 22 September 2015 and signed on its behalf by:

Trevor Williams
Director

Carol Ackah
Director

CHRISTIAN AID IRELAND
(Companies limited by guarantee, not having a share capital)

COMBINED CASH FLOW STATEMENT AS AT 31 MARCH 2015

	<i>Note</i>	31/3/2015 €000	31/3/2014 €000	31/3/2015 £'000	31/3/2014 £'000
Net cash inflow/(outflow) from operating activities	8	2,938	(169)	1,984	(177)
Purchase of fixed assets	10	(35)	-	(22)	-
Return on investments and servicing of finance:					
- Interest received		13	34	10	29
Increase/(Decrease) in cash during the year	8	2,916	(135)	1,972	(148)

CHRISTIAN AID IRELAND
(Companies limited by guarantee, not having a share capital)

NOTES TO THE COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

1. TAXATION

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

2. DONATIONS, GIFTS AND LEGACIES

	2015 Unrestricted €000	2015 Restricted €000	2015 Total €000	2014 Total €000	2015 Unrestricted £'000	2015 Restricted £'000	2015 Total £'000	2014 Total £'000
Annual appeals								
Christian Aid week	766	-	766	742	620	-	620	634
Regular Gifts	528	-	528	509	416	-	416	429
General donations	923	220	1,143	854	946	130	1,076	723
Church Partnerships	138	14	152	124	107	10	117	103
Denominational appeals	-	762	762	606	-	579	579	504
Special Christian Aid appeals								
East Africa food crisis	-	-	-	8	-	-	-	7
Gaza Appeal	-	165	165	10	-	121	121	9
Syria Crisis Appeal	-	27	27	252	-	22	22	209
Indian Floods Appeal	-	-	-	3	-	-	-	3
Indian Cyclone Appeal	-	-	-	16	-	-	-	13
Philippines Typhoon Appeal	-	220	220	690	-	183	183	579
Iraq Crisis Appeal	-	118	118	-	-	92	92	-
South Asia Appeal	-	1	1	-	-	-	-	-
Ebola Emergency Appeal	-	83	83	-	-	65	65	-
Legacy income	540	63	603	261	435	46	481	221
Total donations, gifts and legacies	2,895	1,673	4,568	4,075	2,524	1,248	3,772	3,434

Total donations, gifts and legacies of **€4,568k/£3,772k** (2014: €4,075k/£3,434k) includes **€280k/£219k** (2014: €210k/£177k) of tax recovered through tax efficient giving.

3. INSTITUTIONAL GRANTS AND OTHER OFFICIAL SOURCES

	2015 Unrestricted €000	2015 Restricted €000	2015 Total €000	2014 Total €000	2015 Unrestricted £'000	2015 Restricted £'000	2015 Total £'000	2014 Total £'000
Irish Aid	-	4,784	4,784	4,536	-	3,610	3,610	3,762
Other official sources: Charitable Trustees	14	142	156	101	11	111	122	85
Total institutional grants and other official sources	14	4,926	4,940	4,637	11	3,721	3,732	3,847

CHRISTIAN AID IRELAND
(Companies limited by guarantee, not having a share capital)

NOTES TO THE COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015 (CONTINUED)

4. TOTAL RESOURCES EXPENDED

EURO €

	Grants to partner organisations €000	Staff costs €000	Other direct costs €000	Allocation of support costs €000	2015 Total €000	2014 Total €000
Costs of generating voluntary income	-	407	228	63	698	673
Cost of generating funds	-	407	228	63	698	673
Charitable Activities						
Development	5,292	427	180	15	5,914	6,395
Emergencies	1,666	-	26	-	1,692	452
Campaigning, advocacy and education programmes	-	389	208	58	655	630
Total charitable activities	6,958	816	414	73	8,261	7,477
Governance	-	18	26	-	44	46
Total resources expended	6,958	1,241	668	136	9,003	8,196

STERLING £

	Grants to partner organisations £'000	Staff costs £'000	Other direct costs £'000	Allocation of support costs £'000	2015 Total £'000	2014 Total £'000
Costs of generating voluntary Income	-	320	186	50	556	566
Cost of generating funds	-	320	186	50	556	566
Charitable Activities						
Development	4,190	337	131	11	4,669	5,414
Emergencies	1,323	-	21	-	1,344	386
Campaigning, advocacy and education programmes	-	306	170	45	521	530
Total charitable activities	5,513	643	322	56	6,534	6,330
Governance	-	14	19	-	33	39
Total resources expended	5,513	977	526	106	7,123	6,935

CHRISTIAN AID IRELAND
(Companies limited by guarantee, not having a share capital)

NOTES TO THE COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015 (CONTINUED)

4. TOTAL RESOURCES EXPENDED (CONTINUED)

	2015	2014	2015	2014
Grant expenditure analysed by region	€000	€000	£'000	£'000
Africa	3,204	3,032	2,526	2,555
Latin America and the Caribbean	1,620	1,277	1,284	1,077
Asia and Middle East	2,084	1,852	1,662	1,556
Ireland and UK	50	6	41	5
Total grants to partner organisations	6,958	6,167	5,513	5,193

All our grants are to organisations not individuals. Details of grants made are available from the Head of Finance, Christian Aid Ireland, Canal House, Canal Road, Dublin 6 or Linden House, 96 Beechill Road, Belfast BT8 7QN.

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

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

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

Governance costs:

	31/3/2015	31/3/2014	31/3/2015	31/3/2014
	€000	€000	£'000	£'000
External audit	17	19	13	15
Board expenses	8	7	6	6
Strategic management	19	20	14	18
	44	46	33	39

Allocation of support costs

	31/3/2015	31/3/2014	31/3/2015	31/3/2014
	€000	€000	£'000	£'000
Human resources	61	58	49	49
Information systems	75	70	58	59
	136	128	107	108

CHRISTIAN AID IRELAND
(Companies limited by guarantee, not having a share capital)

NOTES TO THE COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015 (CONTINUED)

5. STAFF COSTS

	2015	2014	2015	2014
	€000	€000	£'000	£'000
Staff costs				
Salaries	1,052	979	829	825
Pension contributions	82	66	64	55
National Insurance contributions	107	101	84	86
Total staff costs	1,241	1,146	977	966

FTE (Full time equivalent)	2015	2014
	FTE	FTE
Ireland based staff	27	25

Staff by activity	2015	2014
	FTE	FTE
Generating funds	10	10
Charitable activities	17	15
Total staff FTE	27	25

STAFF EMOLUMENTS

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

Bands	2015	2014
€0-€60k (£0-50k)	26	24
€60k-€70k (£50-60k)	1	1
Total staff FTE	27	25

Emoluments include salaries and any benefits in kind but exclude employer pension scheme contributions.

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

Staff in Northern Ireland and the Republic of Ireland were given a cost of living increase for the year to 31st March 2016 of 1.3% and nil respectively. There was no cost of living increase awarded for year ended March 2015.

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

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

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NOTES TO THE COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015 (CONTINUED)

6. DIRECTORS' EXPENSES

	2015 No. of Directors	2015 €000	2015 £'000	2014 No. of Directors	2014 €000	2014 £'000
Reimbursed to Directors Ireland related expenses	16	8	6	14	7	6

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

7. PENSION COSTS

The total pension cost for the charity was ~~€32k~~ / **€64k** (2014: ~~€65k~~ / **€55k**). There were no outstanding or prepaid contributions at the Balance Sheet date.

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

	31/3/2015 €000	31/3/2014 €000	31/3/2015 £'000	31/3/2014 £'000
Net incoming/(outgoing) resources	518	550	391	375
Investment income	(13)	(34)	(10)	(29)
(Increase)/Decrease in debtors	1,283	(7)	1,256	57
(Decrease)/Increase in creditors	1,019	(655)	684	(539)
Currency translation	109	(36)	(352)	(52)
Depreciation	22	13	15	11
Net cash inflow/(outflow) from operating activities	2,938	(169)	1,984	(177)

Analysis of net funds as shown in the Balance Sheet and changes during the year

	As at 1/04/2014 €000	Change in year €000	As at 31/3/2015 €000	As at 1/04/2014 £'000	Change in year £'000	As at 31/3/2015 £'000
Cash at bank and in hand	1,180	2,176	3,356	975	1,479	2,454
Cash on Deposit	508	740	1,248	420	493	913
Net funds	1,688	2,916	4,604	1,395	1,972	3,367

CHRISTIAN AID IRELAND
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NOTES TO THE COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015 (CONTINUED)

9. NET INCOMING RESOURCES

Net incoming resources is stated after charging:

	2015 €000	2014 €000	2015 £'000	2014 £'000
Operating lease rentals				
- leasehold property	105	119	77	94
- equipment	3	6	4	5
Auditors remuneration	17	19	13	15

10. FIXED ASSETS

	2015 €000	2015 €000	2015 €000	2015 £'000	2015 £'000	2015 £'000
	Vehicles	Land and Buildings	Total	Vehicles	Land and Buildings	Total
Cost:						
Opening balance 1 April 2014	19	42	61	16	35	51
Additions	2	33	35	-	22	22
Disposals	-	(11)	(11)	-	(10)	(10)
Closing balance	21	64	85	16	47	63
Depreciation:						
Opening balance 1 April 2014	(6)	(31)	(37)	(4)	(27)	(31)
Depreciation in year	(4)	(18)	(22)	(4)	(11)	(15)
Disposals	-	11	11	-	10	10
Closing balance	(10)	(38)	(48)	(8)	(28)	(36)
Net Book Value at 31 March 2015	11	26	37	8	19	27
Net Book Value at 31 March 2014	13	11	24	12	8	20

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

	2015 €000	2014 €000	2015 £'000	2014 £'000
Other prepayments	5	2	4	5
Other debtors	190	216	139	180
Related company – Christian Aid Trading	38	59	28	49
Accrued income	1,760	2,999	1,287	2,480
TOTAL DEBTORS	1,993	3,276	1,458	2,714

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NOTES TO THE COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015 (CONTINUED)

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

	2015	2014	2015	2014
	€000	€000	£'000	£'000
Related company – Christian Aid	(1,256)	(280)	(944)	(268)
Other creditors	(139)	(96)	(87)	(79)
TOTAL CREDITORS	(1,395)	(376)	(1,031)	(347)

13. FUTURE COMMITMENTS

In addition to the amounts shown as creditors in these accounts, there are also commitments to projects which have been accepted in principle by Christian Aid Ireland's Board and are expected to be recommended for funding in 2015/16.

	2015	2014	2015	2014
	€000	€000	£'000	£'000
Commitments	-	50	-	41

14. RESTRICTED FUNDS

EURO	Opening balance	Incoming resources	Expenditure	Transfers	Currency Translation	Closing balance
	€000	€000	€000	€000	€000	€000
Appeal funds						
Gaza Crisis Appeal	-	165	(71)	-	-	94
Syria Crisis Appeal 2014	195	27	(59)	-	20	183
Philippines Typhoon	545	220	(353)	-	48	460
Iraq Appeal	-	118	(33)	-	-	85
Ebola Emergency Appeal	-	83	(15)	-	-	68
Present Aid	10	122	(132)	-	-	-
Other earmarked income	16	176	(57)	-	-	135
Denominational Appeals	195	762	(798)	-	2	161
Government and other inst. Funds	3,018	4,926	(4,457)	-	(8)	3,479
Total restricted funds	3,979	6,599	(5,975)	-	62	4,665
STERLING	Opening balance	Incoming resources	Expenditure	Transfers	Currency Translation	Closing balance
	£'000	£'000	£'000	£'000	£'000	£'000
Appeal funds						
Gaza Crisis Appeal	-	121	(53)	-	-	68
Syria Crisis Appeal 2014	161	22	(38)	-	(5)	140
Philippines Typhoon	451	183	(278)	-	(19)	337
Iraq Appeal	-	92	(29)	-	-	63
Ebola Emergency Appeal	-	65	(15)	-	-	50
Present Aid	8	79	(87)	-	-	-
Other earmarked income	20	107	(43)	-	-	84
Denominational Appeals	161	579	(614)	-	(1)	125
Government & other inst. Funds	2,462	3,721	(3,586)	-	(70)	2,527
Total restricted funds	3,263	4,969	(4,743)	-	(95)	3,394

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NOTES TO THE COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015 (CONTINUED)

15. UNRESTRICTED FUNDS

EURO	Opening balance €000	Incoming resources €000	Expenditure €000	Currency translation €000	Transfer €000	Closing balance €000
Operational reserve	559	-	-	-	(22)	537
Fixed asset fund	24	-	(5)	-	18	37
Other designated funds	35	-	(35)	-	-	-
Total designated funds	618	-	(40)	-	(4)	574
Other unrestricted funds	-	2,922	(2,988)	-	66	-
Revaluation on combination	15	-	-	47	(62)	-
Total unrestricted funds	633	2,922	(3,028)	47	-	574

STERLING	Opening balance £'000	Incoming resources £'000	Expenditure £'000	Currency Translation £'000	Transfer £'000	Closing balance £'000
Operational reserve	475	-	-	-	(75)	400
Fixed asset fund	20	-	(4)	-	11	27
Other designated funds	31	-	(31)	-	-	-
Total designated funds	526	-	(35)	-	(64)	427
Other unrestricted funds	-	2,545	(2,345)	-	(200)	-
Revaluation on combination	(7)	-	-	(257)	264	-
Total unrestricted funds	519	2,545	(2,380)	(257)	-	427

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NOTES TO THE COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015 (CONTINUED)

16. GRANT FUNDING	31/3/2015 €000	31/3/2014 €000
Irish Aid - IAPF		
Incoming resources		
Income in year	2,931	2,999
Resources Expended		
Angola	(462)	(457)
Central America (Guatemala and El Salvador)	(236)	(229)
Colombia	(485)	(478)
Israel and the Occupied Palestinian Territory	(615)	(604)
Sierra Leone	(530)	(529)
Zimbabwe	(396)	(384)
Development Education	(31)	(31)
Organisational Development	(80)	(81)
Monitoring and Evaluation	(62)	(87)
Research	(35)	(16)
Support Costs		
Management and administration costs	(188)	(193)
Total Resources Expended	(3,120)	(3,089)
Net incoming resources	(189)	(90)
Restricted Funds at 1 April 2014	2,900	2,990
Restricted Funds at 31 March 2015	2,711	2,900
Emergency Humanitarian Aid Fund - EHAF		
Incoming resources		
Funding for emergencies in the year	1,603	1,412
Resources Expended		
Emergency grant – Mali	(183)	(211)
Emergency grant – DRC	(460)	(450)
Emergency grant – Mali (2)	(158)	(250)
Emergency grant – Philippines	(69)	(492)
Emergency grant – South Sudan	(283)	-
Total resources expended	(1,153)	(1,403)
Net incoming resources	450	9
Restricted EHAF Funds at 1 April 2014	9	-
Restricted EHAF Funds at 31 March 2015	459	9

CHRISTIAN AID IRELAND
(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2015

16. GRANT FUNDING (CONTINUED)

Emergency Response Funds Scheme – (ERFS)

Income in year	250	125
Resources Expended	(78)	(122)
Net incoming resources	<u>172</u>	<u>3</u>
Restricted ERFS Funds at 1 April 2014	78	75
Restricted ERFS Funds at 31 March 2015	<u>250</u>	<u>78</u>

Income was received from Irish Aid of **€250,000** late in the financial year. €71,500 of this will be expended early in the 2015-16 financial year for emergency relief in Afghanistan and €75,000 for the Nepal Emergency.

At the year end the above and other institutional donor balances of €59k complete the balance of €3,479k.

17. ANALYSIS OF NET ASSETS

Fund balances as at 31 March 2015 are represented by:

EURO	Unrestricted funds		Restricted funds	Total
	Designated	Other		
	€000	€000	€000	€000
Fixed assets	37	-	-	37
Deposits and cash at bank and in hand	304	1,202	3,098	4,604
Other current assets	233	-	1,760	1,993
Current liabilities	-	(1,202)	(193)	(1,395)
Total net assets	574	-	4,665	5,239

STERLING	Unrestricted funds		Restricted funds	Total
	Designated	Other		
	£'000	£'000	£'000	£'000
Fixed assets	27	-	-	27
Deposits and cash at bank and in hand	229	882	2,256	3,367
Other current assets	171	-	1,287	1,458
Current liabilities	-	(882)	(149)	(1,031)
Total net assets	427	-	3,394	3,821

CHRISTIAN AID IRELAND
(Companies limited by guarantee, not having a share capital)

NOTES TO THE COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015 (CONTINUED)

18. LEASE COMMITMENTS

Christian Aid Ireland has the following commitments:

		2015	2015	2014	2014
		€000	£'000	€000	£'000
Buildings	1 – 5 years	105	77	92	76
Other equipment	1 – 5 years	6	4	6	5
		<u>111</u>	<u>81</u>	<u>98</u>	<u>81</u>
		<u>111</u>	<u>81</u>	<u>98</u>	<u>81</u>

19. OTHER COMMITMENTS

There were no significant capital commitments contracted for the company or authorised by the directors but not yet contracted for at 31 March 2015.

20. COMBINED COMPANIES

Christian Aid Ireland (CHY6998) – Republic of Ireland Company no 426928, Charities Regulatory Authority no 20014162.

Christian Aid Ireland (XR94639) – Northern Ireland Company no NI059154, Charity Commission for Northern Ireland no NIC101631

21. LEGAL STATUS

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

22. RELATED PARTY TRANSACTIONS

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

- a restricted grant to fund overseas partners of **€2,689k/£2,138k**; and
- an additional grant to fund Christian Aid’s international programme of work of **€311k/£589k**
- an intercompany creditor of **€1,256k/£944k**.

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

- a intercompany debtor of **€38k/£28k**
- income of **€38k/£28k**

CHRISTIAN AID IRELAND
(Companies limited by guarantee, not having a share capital)

DIRECTORS & OTHER INFORMATION

DIRECTORS

Rt Rev Trevor Williams (Chair)
Mrs E Carol Ackah (Vice Chair)
Mrs Gillian Kingston (retired 01/12/2014)
Sheilagh Reaper-Reynolds (retired 01/12/2014)
Rev Dr Colin McClure (retired 01/12/2014)
Rev Dr Scott Peddie (retired 21/04/2014)
Mr Brian Ridsdale
Mr Mervyn McCullagh
Rev Diane Clutterbuck
Rt Rev Alan Harper
Rev Uel Marrs
Mrs Sandra Dukelow
Mr Denis Poynton
Rev Michael Parker
Mrs Hazel Baird (appointed 01/12/2014)
Ms Alexis Chapman (appointed 01/12/2014)
Mr David Kingston (appointed 01/12/2014)
Mr Neil Payne (appointed 01/12/2014)
Dr Gillian Wylie (appointed 01/12/2014)

SECRETARY

Mr Martin P Birch

EXECUTIVE OFFICER

Mrs Rosamond Bennett (Chief Executive)

REGISTERED OFFICE

Linden House	Canal House
Beechill Business Park	Canal Road
96 Beechill Road	Dublin 6
Belfast	
BT8 7QN	

INDEPENDENT ACCOUNTANTS

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

BANKERS

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

SOLICITORS

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

CHARITY REGISTRATION NUMBERS

XR94639 (NI), CHY6998 (ROI)

CHARITY COMMISSION FOR NORTHERN IRELAND NUMBER

NIC101631 (NI)

CHARITIES REGULATORY AUTHORITY NUMBER

20014162 (ROI)