



Christian Aid Ireland

Combined Financial Statements

for the year ended 31 March 2021

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Administrative Details

The following were members of the Board of Directors of the organisation for the year to 31 March 2021:

Chair

Rev Dr Liz Hughes

Vice Chair

Mrs Hazel Baird

Board of Directors

Dr Steve Aiken

Dr Nicola Brady

Mr Joe Campbell

Mrs Alexis Chapman (Resigned Oct 20)

Ms Pauline Conway (Appointed Oct 20)

Mr Geoffrey Corry (Appointed Oct 20)

Mrs Rita Day

Mr Gareth Dunlop

Rev Dr Laurence Graham

Mr Hal Hosford

David Kingston

Rev Uel Marrs

Rev Dr Colin McClure (Resigned Oct 20)

Rev Michael Parker

Mr Neil Payne (Resigned Mar 21)

Rt Rev Patrick Rooke

Rev Dr Livingstone Thompson (Appointed Oct 20)

Mr Graham White (Appointed Oct 20)

Dr Gillian Wylie

Joint Company Secretary

Mr Hal Hosford (Appointed Feb 20)

Mr Neil Payne (Resigned Mar 21)

Income, Finance, Risk and Audit Committee

Mr David Kingston (Chair)

Mrs Hazel Baird

Mr Hal Hosford

Rev Dr Liz Hughes

Ms Maeve Marnell (External)¹

Mr Graham White

Nominations and Procedures Committee

Dr Nicola Brady (Chair)

Mrs Alexis Chapman

Rev Dr Liz Hughes

Ms Gillian Kingston (External)

Rev Uel Marrs

International Programme Advisory Committee

Dr Gillian Wylie (Chair)

Ms Pauline Conway

Mr Geoffrey Corry

Chief Executive Officer

Mrs Rosamond Bennett

Leadership Team

Ms Karol Balfé (Return from Maternity leave Dec 20)

Mr Paul Quinn (Resigned Nov 20)

Head of From Violence to Peace

Mr Scott Smith

Head of Finance & Governance

Mrs Ruth Cooke

Head of Fundraising & Supporter Engagement

Mr Sorley McCaughey

Head of Advocacy & Policy

Ms Ciara Loughney (Appointed Mar 21)

Ms Sarah O'Boyle (Resigned Mar 21)

Head of Programme Development

Mr Paul Donohoe

Head of Media & Communications

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Registered Office Belfast

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

Registered Office Dublin

Canal House
Canal Road
Dublin 6

Company/Charity Numbers NI

Company no: NI059154 (NI)
Charity Registration no: XR94639 (NI)
Charity Commission for NI no: NIC101631(NI)

Company/Charity Numbers ROI

Company no: 426928 (ROI)
Charity Registration no: CHY6998 (ROI)
Charities Regulatory Authority no: 20014162 (ROI)

Principal Bankers Belfast

Danske Bank
Benmore House
353 Lisburn Road
Belfast
BT9 7EP

Principal Bankers Dublin

Allied Irish Bank
9 Terenure Road
Rathgar
Dublin 6

Solicitors Belfast

Carson & McDowell
Murray House
Murray Street
Belfast
BT1 6DN

Solicitors Dublin

Whitney Moore & Keller
Wilton Park House
Wilton Place
Dublin 2

Auditors

Crowe Ireland
Chartered Accountants & Statutory Audit Firm
Marine House
Clanwilliam Place
Dublin 2

Directors'/Trustees' Strategic Report

The Directors have pleasure in submitting their Annual Report and audited Financial Statements of the company for the year ended 31 March 2021.

Structure, Management and Governance

Legal Status

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

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

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

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

Related Organisations

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

Board Members and Structure

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

Directors are drawn from diverse backgrounds in business, professional life and member churches. This ensures a broad range of experience and skills are brought to Board deliberations. Two categories of Directors exist: at least eight (max. 10) representatives of the member churches and up to 7 other representatives appointed by the Board of Christian Aid Ireland. There are 10 Board members in common between the Northern Ireland and Republic of Ireland companies and 4 Directors who sit only on one of the two company Boards.

New Directors are nominated by the Nominations and Procedures Committee and appointed by the members at the Annual General Meeting. New Directors participate in an induction programme where they are introduced to the work of Christian Aid Ireland and meet individually with the executive leadership team to gain an overview of the organisation's structure and governance arrangements to enable them to fulfil their roles. Further training for appointees and all Board members is given as and when required, or if specifically requested. Board and staff members adhere to a Code of Conduct and a Declaration of Interests is completed annually.

One quarter of the Directors retire each year by rotation.

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

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

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

During the past financial year, the Board met 5 times, giving the members the opportunity to develop greater understanding of the organisation's objectives and performance. Three new board members participated in induction training.

There are currently three committees of the Board:

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

Income, Finance, Risk and Audit Committee (IFRA)

The IFRA meets at least quarterly and is made up of between 3 and 8 members. Up to four members can be appointed by the Board (at least one being drawn from each of the NI and ROI Boards). The Chair is nominated by the Nominations and Procedures Committee. The Committee has the authority to obtain specialist external advice when required or if necessary to invite someone with specialist skills onto IFRA for a specified period. The quorum is three members of the Income, Finance, Risk and Audit Committee, two of whom must be Directors. Christian Aid Ireland has one external member of IFRA who is not a member of the Board (Ms Maeve Marnell).

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

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

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

The IFRA reports to the Board at each Board meeting and the minutes of their meetings are shared with the Board. The IFRA reviews the annual financial statements and detailed budget for the year, ensuring that it is in line with the strategic priorities of the organisation and recommends both for approval to the Board. Monitoring of performance against budget is done on a regular basis.

The IFRA met five times during the year.

Nominations and Procedures Committee (N&P)

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

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

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

International Programme Advisory Committee (IPAC)

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

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

This Committee fulfils an advisory, governance and supporting role:

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

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

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

Board and Committee attendance

Board Attendance during the year was as follows:

Name	Board	FARC	N&P	IPAC
Rev Dr Liz Hughes	6/6	5/5	4/4	
Dr Steve Aiken	4/6			
Mrs Hazel Baird	6/6	5/5		
Dr Nicola Brady	6/6		4/4	
Mr Joe Campbell	4/6			
Mrs Alexis Chapman (Resigned Oct 20)	2/3		0/2	
Ms Pauline Conway (Appointed Oct 20)	3/3			3/4
Mr Geoffrey Corry (Appointed Oct 20)	3/3			4/4
Mrs Rita Day	6/6			
Mr Gareth Dunlop	6/6			
Rev Dr Laurence Graham	4/6			
Mr Hal Hosford	6/6	5/5		
David Kingston	6/6	5/5		
Rev Uel Marrs	6/6		4/4	
Rev Dr Colin McClure (Resigned Oct 20)	3/3			
Rev Michael Parker	5/6			
**Mr Neil Payne (Resigned Mar 21)	0/6			
Rt Rev Patrick Rooke	5/6			
Rev Dr Livingstone Thompson (Appointed Oct 20)	3/3			
Mr Graham White (Appointed Oct 20)	3/3	2/2		
Dr Gillian Wylie	6/6			4/4

** granted a leave of absence by the Board to cover the period from April 2020 to Mar 2021.

Profile of Board Members

Rev Dr Liz Hughes (Chair)	Rev Dr Liz Hughes is a retired Presbyterian minister and Chair of the Presbyterian Church in Ireland's Council for Global Mission. She worked as a missionary overseas for several years before returning to Northern Ireland where she spent 17 years as minister of Whitehouse Presbyterian Church.
Mrs Hazel Baird (Vice Chair)	Mrs Hazel Baird has held senior management posts with responsibility for developing systems for integrated governance in large organisations in the health and social care sector.
Dr Nicola Brady	Dr Nicola Brady is General Secretary of the Irish Council of Churches.
Mr Joe Campbell	Mr Joe Campbell has been active in community relations and peacebuilding work for over 30 years. He was assistant director of Mediation Northern Ireland before working in Nepal for Presbyterian Church in Ireland.
Mr Gareth Dunlop	Mr Gareth Dunlop is CEO and founder of Fathom, a dedicated user experience and digital strategy business based in Belfast.
David Kingston	David Kingston is an actuary with a background in insurance and investment. He is an active member of the Religious Society of Friends.
Rev Uel Marrs	Rev Uel Marrs is Secretary of Council for Global Mission of Presbyterian Church in Ireland.
Rev Canon Michael Parker	Rev Canon Michael Parker is Canon of St Anne's Cathedral, Belfast and is Rector of St Gall's Church, Carnalea in Bangor, County Down.
Bishop Patrick Rooke	Bishop Patrick Rooke is the Church of Ireland Bishop of Tuam, Killala and Achonry in the west of Ireland. He chairs the Church of Ireland's World Development and Emergency Committee, the Bishops' Appeal.
Dr Gillian Wylie	Dr Gillian Wylie works on the International Peace Studies programme in the Irish School of Ecumenics, Trinity College Dublin and is Head of ISE.
Rev Dr Laurence Graham	Rev Dr Laurence Graham was President of the Methodist Church 2017-18. His ministry has taken him to Longford, Cork and Killarney, followed by Dublin where he is Superintendent of Dublin Central Mission. He is also general secretary of the Irish Methodist World Mission Partnership.

Dr Steve Aiken	Dr Steve Aiken was Leader of the Ulster Unionist Party and is an MLA for South Antrim. He spent 32 years in the Royal Navy, commanding submarines and working extensively in the Middle East. He holds a PhD and MPhil from the University of Cambridge in the field of international relations. He is a member of Kilbride Church of Ireland and lives in Ballyclare, County Antrim.
Mr Hal Hosford	Mr Hal Hosford is a chartered accountant, a member of Dun Laoghaire Methodist Church and a Trustee of the Methodist Church in Ireland.
Mrs Rita Day	Mrs Rita Day is a parishioner and member of the Select Vestry and the Glebe warden for Cloonclare Church of Ireland, Manorhamilton, County Leitrim. Rita is Academic Director of Marketing, Business & Law at Dublin Business School and previously was a lecturer in a teacher training college in Belfast.
Ms Pauline Conway (Appointed Oct 20)	Ms Pauline Conway is a former Irish diplomat, who served in the Department of Foreign Affairs and Trade from 1979 - 2009. Pauline is actively interested in climate change issues. She is a parishioner of Guardian Angels Church, Newtownpark Avenue, Blackrock Dublin.
Mr Geoffrey Corry (Appointed Oct 20)	Mr Geoffrey Corry is a Dublin Methodist. He started out as Youth Officer and switched careers in 1987 to become a self-employed dialogue facilitator, family mediator and mediation trainer running his own courses for over thirty years. He has direct experience of working in conflict situations in Israel/Palestine, Colombia, Haiti and West Africa.
Rev Dr Livingstone Thompson (Appointed Oct 20)	Rev Dr Livingstone Thompson is a religion specialist and theologian. He brings a wealth of knowledge in a number of fields and experience and skills in Diversity and Inclusion training and in the management of non-governmental organisations.
Mr Graham White (Appointed Oct 20)	Mr Graham White is a strategic Human Resources specialist with over 25 years "hands-on" experience.

Mission

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

Vision

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

Values

Dignity, Equality, Justice and Love

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

Identity

Christian Aid Ireland is an international aid and development agency. We are the official relief and development agency of the Church of Ireland, the Presbyterian Church in Ireland, the Non-subscribing Presbyterian Church of Ireland, the Methodist Church in Ireland, the Moravian Church, the Religious Society of Friends (Quakers), the Salvation Army, and the Irish Council of Churches.

We are mandated to work on relief, development and advocacy to end poverty.

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

Christian Aid works globally in 34 countries in partnership with faith-based and secular partner organisations.

Christian Aid Ireland has a special focus on 20 core countries, where we concentrate our efforts and resources to best effect.

Our focus countries are:

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

How we work

Working through partnership:

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

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

How we engage and communicate with stakeholders

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

How we engage with staff: remuneration policy

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

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

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

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

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

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

Commitment to best practice in Corporate Governance

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

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

Objectives

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

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

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

- Inspiration:** We want to inspire churches, the public, government, influencers and decision-makers to help us end poverty, inequality and injustice.
- Impact:** We want to make big, deep, inclusive, lasting changes to the lives of people living in poverty.
- Income:** We want to grow our supporter network and grow and diversify our income, so we can achieve greater impact.
- Image:** We want to build on our good reputation in Ireland as a strong, effective, transparent and trustworthy organisation.
- Integrity:** We want to do our work with integrity and humility, based on our Christian faith.

Our corporate objectives are:

Corporate Objective 1. Taking an Active Lead in the Global Movement for Social Justice: We seek to inspire and mobilise support and action in Ireland for a just and sustainable world.

Corporate Objective 2. Participation, Accountable Governance and Human Rights: We seek to increase accountability of governance systems at all levels and challenge unjust power dynamics, so that marginalised people, especially women and girls, can demand and access justice, resources and essential services and fully realise their human rights.

Corporate Objective 3. From Violence to Peace: We tackle the root causes of violence and use our understanding of the key drivers of violence to promote transparent and inclusive peace building that contributes to lasting peace, justice and security for all, especially vulnerable women and men.

Corporate Objective 4. Humanitarian Response: We respond to humanitarian crises, with a particular focus on protracted and forgotten emergencies, providing lifesaving assistance, restoring livelihoods and protecting the dignity of the most vulnerable.

Corporate Objective 5. Empowering Women and Promoting Gender Equality: Our work challenges patriarchal power relations so that everyone, especially women and girls, can claim their civil, political, social, economic and cultural rights, while mitigating threats of violence or intimidation.

Corporate Objective 6. People: We seek to ensure we have the right skills and abilities in place to deliver on our priorities. Ensuring that our staff develop and flourish and adapt to new ways of working supported by a new performance management approach.

Corporate Objective 7. Financial resilience: We seek to grow and diversify our income sources and manage our costs effectively.

Corporate Objective 8. Good governance: We are open, transparent and accountable in all our work, meeting all governance requirements and carrying out our work with integrity.

Covid-19 had a significant impact across all CAI, from international programmes to Irish based activities. In Ireland, all public engagement events were cancelled, and our supporter work pivoted to online. While travel was impossible in 2020, the CAI team continued to support country programmes remotely.

Corporate Objective 1: Taking an Active Lead in the Global Movement for Social Justice

Public Engagement

Although impacted by the pandemic, we continued our public engagement programme in 2020/21 as laid out in our public engagement strategy, focusing on developing understanding in the key areas of human rights, gender equality, economic justice, from violence to peace, humanitarian response and climate change.

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

Support from Churches

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

The Presbyterian Church in Ireland held a special Moderator's Appeal to raise funds for our coronavirus response around the world. The Church of Ireland, through the Bishops' Appeal, also supported our emergency appeal. The Methodist Church gave support to our partner, Corambiente, in Colombia helping communities to adapt to the changing climate. The Diocese of Cork continues to partner with us in Burundi in supporting farmers to produce the best quality of maize and strengthen their wider communities by forming farming associations.

The Presbyterian Church in Ireland also funded work in Angola and Zimbabwe to address harmful social norms and to empower marginalised people, particularly young women and men, through income-generating activities.

The Church of Ireland Bishops' Appeal has helped fund several innovative projects this year including in Sierra Leone and Malawi. In Sierra Leone, their support enabled Christian Aid to refurbish rural healthcare facilities benefitting entire communities and in Malawi, funding has enabled Christian Aid to work with pigeon pea farming associations to increase their access to markets both locally and internationally and to strengthen the sustainability and financial security of hardworking pigeon pea producers.

We also received support from our denominational partners for our Lebanon Appeal after the explosion in the port last August.

We developed resources for churches for on-line services and through pre-recorded and live online talks we reached almost 8,000 people. Many of those online talks are still available and gaining views. We also held three new online events. One for church leaders linking up with religious leaders from Sierra Leone to share their experience of pastoral care during the Ebola epidemic and how these lessons might support leaders in Ireland during the current pandemic. We also held a second supporter conference via Zoom during the Harvest season and we were able to bring together supporters from Northern Ireland and the Republic of Ireland to hear from our Head of Latin America & Caribbean programme from Nicaragua and our Regional Manager for From Violence to Peace based in Colombia. Lastly, we celebrated the Christmas season by putting together a carol service with contributions from Ireland and beyond.

Support from Communities

Christian Aid Week fell just after the beginning of our first lockdown, so we and our supporters had to very quickly adapt our fundraising to focus on virtual events and challenges. We are especially grateful for those volunteers who persevered despite restrictions, and who demonstrated great creativity. There were sponsored cycles and stair climbs, garden art exhibitions, mini 'olympics' and virtual lunches. Many people got involved in our #GiveInstead campaign – giving what they had saved

by driving less, not taking holidays, not getting a hair cut and much more! We were able to raise €300,000 through Christian Aid Week despite all the challenges.

Our charity shop in Garvagh remained open when restrictions allowed, and our volunteers have continued to be enthusiastic and creative.

We continue to engage with trusts and foundations such as the Bank of Ireland Staff Fund and the MacMahon Foundation as they seek to support innovative work worldwide.

We were amazed by the response of supporters to our coronavirus emergency appeal, receiving over €265,000 from individuals, churches and trusts as well as from the Irish Emergencies Alliance. We are a founding member of the IEA and were delighted to be part of their inaugural appeal.

Media and Communications

In 2020 we achieved nearly 700 mentions of Christian Aid Ireland and our work in the media. Highlights include:

We had over 30 national pieces of coverage of CAI's role in the launch of the Irish Emergency Alliance, including interviews on Newstalk's Pat Kenny and an op-ed in the Irish Times.

We had an interview with RTE Radio One's Morning Ireland to discuss the impact of tax abuse on developing countries' ability to respond to the coronavirus pandemic.

The Irish Sun carried an op-ed from our CEO highlighting CAI's work on gender equality.

We raised awareness of the importance of soap and access to clean water for hand-washing to help prevent the spread of Covid-19 in the developing world and encouraged our supporters to hang a bar of soap on their Christmas tree in solidarity with those around the world who have limited access to hygiene materials. This project resulted in widespread local media coverage and engagement on social media.

We created an online Carol Service, which featured musicians from around Ireland. The service featured information about our work on conflict in IOPT as well as contributors from Ethiopia and the DRC.

In 2020, our website had over 117,000 page-views (52% increase), 56,913 sessions and 41,000 unique users (14% increase). Facebook followers increased by 13% to 3,915 and Twitter followers increased by 6% to 3,216. We also began to strategically work to increase our audience on Instagram and now have 560 followers.

Policy & Advocacy

This policy and advocacy team built on the work and successes of 2019, focused on the priorities of economic justice and climate justice.

In July, we coordinated and published a new joint research paper detailing the negative impact of corporate **tax avoidance** on developing countries, and Ireland's role in facilitating it. The paper was submitted to the UN Committee on the Rights of the Child (CRC), focused on how avoidance undermines the resources needed to deliver on childrens' rights and provide essential services like hospitals and schools. As a result of the submission, in November the UN CRC announced that it would, for the first time ever, include tax policy in its upcoming review of Ireland's compliance with international human rights standards.

In March we launched a new report, '**Undermining Human Rights: Ireland, the ESB and Cerrejón coal**', detailing how Irish and international companies were contributing to human rights abuses and environmental harm at the Cerrejón mine, Northern Colombia. The report attracted extensive media coverage and was the subject of sustained parliamentary scrutiny. Building on this, we worked with Colombian and Irish partners to develop and submit a formal complaint to the OECD's corporate

accountability mechanism, seeking justice and compensation for affected communities. The complaint was filed in parallel across four jurisdictions, and will be heard over the course of this year.

A key function of the policy and advocacy team is using our research to push for changes to the law that can prevent harm and improve human rights. As a founding member of the **Irish Coalition for Business & Human Rights (ICBHR)**, we published detailed proposals on how a new UN Treaty and equivalent domestic laws could prevent corporate human rights abuses like those seen in Cerrejón, presenting and advocating for these changes at EU, UN and Oireachtas level.

Amplifying the voices of partner organisations is also an important function of the policy and advocacy team. During the year we hosted a UN-level briefing with Colombian partners, enabling decision makers to hear directly from members of the indigenous Wayúú community impacted by the Cerrejón mine. We also held both public and private-parliamentary briefings in Ireland with key Israeli (B'tselem) and Palestinian (Al-Haq) partners, highlighting the unjust reality on the ground. Despite the difficulties posed by the pandemic, these digital visits were very well received by parliamentarians both in Dublin and Geneva, and allowed our partners important access to European policy makers.

As part of ongoing advocacy on **Israeli and the Occupied Palestinian Territory (IOPT)**, we secured agreement from all political parties to formally restore the Occupied Territories Bill to the agenda of the new Dáil. We also drew political and media attention to the demolition of EU and Irish Aid funded humanitarian structures in the West Bank, advocating for accountability and immediate support for impacted communities.

This was also an exciting year in terms of public campaigning, particularly in the area of **climate justice**. Given limitations on public events due to the pandemic, we co-hosted and spoke at Ireland's first ever online-lobby day for climate justice, coordinating hundreds of activists across the country to speak with their TDs and demand faster, fairer climate action.

We also worked as a founding member of the Stop Climate Chaos (SCC) coalition to provide detailed assessment of the Government's proposed new Climate Bill, securing important changes to strengthen the text. In addition, we published research along with colleagues in ACT EU, outlining how Ireland's global 'climate finance' contributions to help developing countries adapt to a changing climate are falling below what's required to deliver on the 2015 Paris Agreement.

Corporate Objective 2: Participation, Accountable Governance and Human Rights

The pandemic was used by repressive governments to further authoritarian practices as well as violence and restrictions against human rights defenders, while global attention was elsewhere. Work on realising human rights adapted to address these issues in **Angola, Colombia, El Salvador, IOPT, and Zimbabwe**.

In **Angola**, partners monitored and documented police abuse during the enforcement of Covid-19 restrictions, particularly against women street traders. A report on police killings published in September, and contributed to nationwide civil society campaigning against police violence

In **El Salvador**, FUNDE was selected to participate in the [Citizens' Accountability Committee created by the Legislative](#) to make information on public finances transparent for citizens and audit the national budget. This is the first time a civil society committee has been given power to audit the financial proceedings of the Executive.

In **Colombia**, partners continued to raise awareness internationally of violence against human rights defenders and its connection with the lack of implementation of the peace agreement. In response, the Peace courts granted special protection measures for the most vulnerable and emblematic cases.

In **IOPT**, Adalah challenged the state of Israel at the Supreme Court for their disproportionate use of surveillance to track citizens during the pandemic, resulting in a precedent-setting decision against the government. Adalah also secured protection for freedom of political participation by challenging a ban on Palestinian citizens of Israel from running for election: the Israeli Supreme Court rejected the

Central Election Committee's decision to disqualify a Palestinian Knesset Member. B'Tselem exposed and challenged rights violations in the West Bank through the provision of rigorous and trusted information. Their work contributed to a public letter signed by more than 50 US lawmakers calling on the Trump administration to condemn violence committed by Israeli settlers.

Partners in **Central America** and **Sierra Leone** focused on access to information, transparency and inclusion in public spending within the context of the pandemic. In **Sierra Leone**, the government now discloses financial information to the public on time and provides monthly financial statements to the public following advocacy by BAN. The government increased health spending to 11%, showing progress towards achieving the 15% agreed in the Abuja Declaration

In **Guatemala** partners focused on access to information, transparency and inclusion in public spending within the context of the pandemic. For example, ICEFI successfully [monitored 10 government programmes](#) responding to the pandemic, which influenced the Finance Ministry's official online portal.

In **Zimbabwe**, ZELA trained 20 miners on Safety, Health and Environment as well as first aid. As a result, some miners organised safety talks every morning before starting work. Safety standards at several small-scale mines improved, with miners providing PPE for workers in the context of Covid-19, following ZELA training.

Corporate Objective 3: From Violence to Peace

Christian Aid Ireland continues to lead the peacebuilding and conflict prevention work of the Christian Aid family globally. Partners working on **From Violence to Peace** were included in district/national level peace and reconciliation mechanisms in **Angola, Sierra Leone, Colombia** and **Zimbabwe**.

In **Angola**, CICA extended the reach and scope of its peace clubs and is moving towards meso and macro level interventions. In Luanda, four more peace nuclei were created by different churches validating the sustainability of this approach. CICA provided support to 39 women who reported cases of domestic violence and child abuse and conducted mediation to resolve 44 family conflicts.

In **El Salvador**, FESPAD played a leading role in setting a precedent of respect for human rights during the pandemic. Along with other HRDs, they documented and [presented before the Constitutional Court](#) cases of people illegally detained for allegedly breaching the quarantine. The Supreme Court ordered the release of all those in custody.

In **Guatemala** Caja Lúdica produced [audio-visual materials](#) to raise awareness on the rights of youth, challenge violent masculinities and prevention of Covid-19. The topic of masculinities was chosen as a way of approaching an increase in cases of GBV against women in many municipalities.

In **IOPT**, Israel announced plans to formally annex parts of the West Bank in 2020. The international community response demonstrated a reliance on partner and CA advocacy. For example, following advocacy initiatives in Brussels coordinated by ACT EU, over 1,000 MEPs signed a [letter warning against formal annexation](#); and partner language was traced in official statements.

In **Colombia** there was progress in an emblematic case of paramilitary massacres, which directly accuses the former President's brother as leader of a paramilitary group. Partners supported the UN Secretary General's call for worldwide ceasefires during the pandemic which was temporarily respected by some armed actors. Despite the pandemic, victims continued to provide testimonies to the Peace courts, Truth Commission, and the Unit for the Search for Disappeared Persons, and provided feedback on the statements made by military personnel, ex-combatants and civilians.

In **Sierra Leone**, NMJD in partnership with District officials developed and signed the Kono District by-laws on crop farming and cattle settlement. This facilitated the acceptance and endorsement of the law by the Minister of Local Government and Rural Development in Kono in May, on behalf of the Government. The Minister will use the by-law in other districts facing similar challenges, showing political will to support the initiative.

In **Zimbabwe**, CCMT provided training on conflict management and trauma counselling for faith leaders in Epworth to help them provide these services in cases of GBV in the community. Through engagements facilitated by CCMT between the National Peace and Reconciliation Commission (NPRC) and Zimbabwe Human Rights Commission, 14 survivors of violence (including survivors of January 2019 shootings and victims of land dispossession) lodged complaints with the NPRC.

Corporate Objective 4: Humanitarian Response:

Christian Aid Ireland responds to humanitarian emergencies and disasters around the world, providing immediate relief and longer-term support.

We supported communities and vulnerable households to put Covid-19 preventative measures into practice, as 10,227 households received handwashing kits and face masks.

In **DRC** and **South Sudan**, the construction and rehabilitation of boreholes was fast-tracked following the outbreak of Covid-19 to ensure improved access to safe drinking water and enable increased handwashing.

In **Burundi**, **DRC** and **South Sudan**, vulnerable households were trained on improved and sustainable agricultural practices, resulting in increased productivity and food security, with improved Food Consumption Scores reported. A lead-farmer model of technology dissemination was adopted whereby lead farmers were trained on demonstration farms and then passed on the technologies to their peers, helping them move from traditional to modern methods in addition to better preservation and marketing strategies, improving sustainability.

In **South Sudan**, SPEDP worked closely with progressive farmers, including beneficiaries of the HPP in 2019, to source crop seeds locally, supporting employment and markets.

The use of demonstration plots in **Burundi**, **DRC** and **South Sudan**, which enabled farmers to learn about new and improved agricultural production practices, was also scaled up based on success in 2019. Dietary diversity, food frequency, and access to foods of improved nutritional value increased during harvest season, though external factors such as erratic rains (**South Sudan**) and the spread of legionary caterpillars (**DRC**) led to less gains than anticipated.

In **Burundi** and **South Sudan**, VSLA groups were established in each of the target communities and provided with start-up kits, although implementation of these activities was delayed significantly due to restrictions on gatherings (as well as national elections in **Burundi**). In **South Sudan**, 34% of households supported through VSLA activities reported increased income. In **Burundi**, 53% of people who participated in VSLA activities started a new business, although disruptions to VSLA activities due to Covid-19 and national elections, and the subsequent delayed payment of grants, limited income generation. In both **Burundi** and **South Sudan**, all VSLA groups established in 2019 continued to operate, demonstrating the value of microfinance for the rural poor.

In **Burundi**, **DRC**, **Myanmar** and **South Sudan**, the programme built the capacity of community leaders on conflict management, mediation and advocacy. GBV survivors were supported to access appropriate services, including medical treatment, psychosocial support, protection, legal aid, and/or livelihood opportunities, with the majority reporting satisfaction with the services received. Communities across all countries were supported to identify their risks and capacity and develop mitigation and advocacy plans.

In **DRC**, where emergency food and non-food items (including Covid-19 hygiene kits) were provided to highly vulnerable households in Kalehe, there was an improvement in vulnerability score for 84% of beneficiary households

Christian Aid Ireland directly reached over 200,000 people (49% female) through its Humanitarian programme in 2020.

Corporate Objective 5: women's empowerment and gender Equality

During 2020, Christian Aid Ireland's work on **gender equality** focussed on the spike in violence against women during the pandemic in most PGII countries. In **Angola**, local peace clubs spontaneously launched a campaign against GBV during the pandemic. In **Colombia**, Sisma Mujer provided 51 women with judicial and emotional support to bring their cases to local authorities. In **El Salvador**, Organización de Mujeres Salvadoreñas por la Paz (ORMUSA) provided legal support to 1,500 women mainly through a phoneline, WhatsApp, social media and at their office. In **Guatemala**, Grupo

Guatemalteco de Mujeres (GGM) and other organisations advocated to reverse a decision to close the Presidential Secretariat for Women. They also provided support to over 300 women victims of GBV, mainly by phone. In **IOPT**, 424 women across Gaza received positive rulings in their court cases following free legal aid provided by Palestinian Centre of Human Rights (PCHR). In response to the pandemic, PCHR also provided legal counselling for women via radio and phone. In **Zimbabwe**, Padare adopted online counselling for survivors and used radio, posters and WhatsApp to spread awareness raising messages on referral services. A total of 1200 women and girls accessed the service during lockdown. Padare also produced a policy brief on GBV and Covid-19, with recommendations for the government and civil society.

In **Angola**, ASSOGE supported the organisation of a newly formed female street vendors association acting as a facilitator and offering support. CGN conducted training of trainers for youth from 14 agro-pastoralist communities on sex education, early pregnancy and fatherhood as well as domestic violence, to transform culturally dominant stereotypes on gender. These were replicated by 13 young men and 16 young women, with 37 young men and 65 young women in their communities. For CICA there were ongoing challenges on gender work. Despite CICA's belief that this is a time for greater social engagement by religious leaders, the reality is that some remain resistant. Whether for conservative doctrinal reasons, inconsistent principles and practices of ecclesiastical power structures, or fear of exposure to pressure and threats from powerholders, the lack of mobilisation of some religious leaders continues to thwart progress. This is particularly felt in the slow adoption of programmes and mechanisms that promote gender justice, or the empowerment of female leaders in churches and communities.

In **El Salvador** ORMUSA guaranteed attention for women victims of violence through social media platforms. Their Legal Attention Centre provided support to 1,500 women mainly through a phoneline, WhatsApp, social media and at their office. They became an authoritative source of data on the impact of Covid-19 in the lives of women, which led to the President discrediting their work and accusing them of being an instrument of the opposition. Consequently, ORMUSA is prioritizing work at the technical rather than the political level of government institutions and working jointly with other CSOs.

In **Guatemala**, GGM and other organisations advocated to reverse a decision to close the Presidential Secretariat for Women. During the pandemic, hearings dealing with cases of violence against women were suspended but GGM advocated for the reinstatement of at least some hearings. They also provided support to over 300 women victims of GBV, mainly by phone though face-to-face support is preferable. GGM recognised the need to further consider inclusion of indigenous women to access support centres as only 2% of those supported in 2020 were of indigenous background (while the indigenous population in Guatemala is estimated at 40-60%).

In **IOPT** CFTA invested in peer and group counselling to help men and women challenge their own attitudes on gender equality. They also built the capacity of 180 police and health authorities (110 women and 70 men) to detect cases of GBV in quarantine facilities. This helped authorities to better manage cases and direct survivors to support services. Further, 750 vulnerable women and girls (including PWD and elderly) in marginalized areas of Gaza gained access to hard-to-reach multisectoral services because of CFTA's referral mechanisms. 424 women across Gaza received positive rulings in their cases on separation, alimony and child custody following free legal aid provided by PCHR. In 203 cases PCHR followed up with legal interventions to ensure that decisions were implemented, e.g. payments made. In response to the pandemic PCHR also provided legal counselling for women via radio and phone. Through Adalah's support, over 9,000 women were given the possibility of redress following their dismissal while pregnant, on maternity leave or undergoing fertility treatment, after the Supreme Court ordered the Israeli Government to find a solution for those unfairly dismissed during the pandemic.

In **Colombia**, five women in rural areas were trained by Corambiente and empowered to share their knowledge on agroecology and advocacy. They provided food for their communities during the pandemic and increased their income, strengthening and widening their markets. Women continue to

advocate for their rights and the implementation of the gender provisions in the Peace Agreement, and they maintained the interest of the ICC in Colombia.

In **Sierra Leone**, following training by BAN, government staff have transferred the skills as they move from one Ministry to another. One of the staff trained now works at Ministry of Defence and supported the Sierra Leone Armed Forces to set up a Gender Unit. A similar unit was also established at the Correctional Services in Freetown. The Sierra Leone Police, Ministries of Education and Social Welfare also incorporated Gender Budgeting as part of their budget development processes in 2020.

Corporate Objective 6: People

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

The pandemic has meant that all members of Christian Aid Ireland staff have been working from home and adapting to a different way of working. Support has been offered and provided where necessary in order to make this change as straight forward as possible.

During 2020/21, we reviewed and updated a number of family friendly policies along with the introduction of a Job Evaluation scheme. A new Performance Management framework and automated system was introduced in order to ensure compliance and consistency across the organisation.

Corporate Objective 7: Financial Resilience

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

Christian Aid Ireland's public fundraising comes from a mix of audiences including churches, trusts, individual direct mail donations, regular gifts, legacies, a shop and some major donor relationships. We value our major annual public fundraising event, Christian Aid Week but also recognise the challenges faced by those who lead the house to house collection in Northern Ireland. As a result of the pandemic, house to house collections did not take place in 2020. This has contributed to a reduction in Christian Aid Week income. A wider review of fundraising took place during 2020. We are in the process of working through the recommendations made. These may include potential new funding streams and priority areas of focus during the 2021/22 financial year.

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

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

Financial Review

The financial statements for Christian Aid Ireland are set out on page 41 – 72.

A detailed commentary on the principal sources of funding and the financial results for the year ended 31 March 2021 is set out below.

Income

Income	31/03/21	31/03/20
	€'000	€'000
Income	9,730	9,867

During the year, the charity raised **€9,730k** (2019/20: €9,867k) which reflects the continued commitment of Christian Aid Ireland's very generous supporters and sponsoring churches to meeting the needs of poor communities throughout the world. The principal funding sources are outlined below:

Donations

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

Donations	31/03/21	31/03/20
	€'000	€'000
Christian Aid Week	312	580
Regular Gifts	401	494
Church/Denominational	522	400
General Donations	1,180	1,098
Emergency Appeals	200	361
Donations Income	2,615	2,933

Christian Aid Week

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

A wide range of activities take place during Christian Aid Week including our red envelope house-to-house collections, public street collections, coffee mornings, church collections and the Big Brekkie campaign. The amount raised for Christian Aid Week was €312k down €268k (46%) on last year. There is a general decline in house to house collections which reflects the challenges experienced with public fundraising across the sector. The pandemic meant that it was not possible to undertake house to house collections during 2020/21.

Regular Gifts

Regular gifts are payments made by generous and committed individuals on a monthly, quarterly or annual basis by direct debit or standing order. These donations are most important as they provide a source of predictable income and allow us to plan for future work. This raised €401k in the financial year (2019/20: €494k). Our fundraising strategy includes focusing on regular giving as a key area for future growth.

Church Partnerships and Denominational Income

The churches continue to support us generously in our emergency and long- term development work. Income from Church Partnerships/Denominational Income was €522k (2019/20: €400k).

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

General Donations

General donations are those donations received from general cash appeals, challenge events, community events and unsolicited income. Further details of these are noted in the Fundraising section of the Annual Report. Income from general donations totalled €1,180k (2019/20: €1,098k).

Emergency Appeals

Emergency Appeals	31/03/21	31/03/20
	€'000	€'000
Humanitarian Appeals:		
Hurricane Matthew Appeal	-	1
East Africa Crisis Appeal	-	5
DRC – Ebola Outbreak Appeal	-	3
South Asia Floods Appeal	3	27
Rohingya Crisis Appeal	3	8
Syria Crisis Appeal	1	3
Kerala Floods Crisis Appeal	-	1
Philippines Typhoon Mangkhut Appeal	-	2
Indonesian Tsunami Appeal	-	130
Cyclone Idai Appeal	-	181
Coronavirus Emergency Appeal	170	-
Lebanon Crisis Appeal	23	-
Emergency Appeals	200	361

Emergency Appeals income fluctuates from year to year depending on the scale of disasters across the world. In the 2020/21 financial year, two new humanitarian appeals were launched.

Christian Aid Ireland supporters donated significantly to our appeals during the 2020/21 year raising €200k (2019/20: €361k). This funding comes from the public, church denominations and trusts and foundations.

The Emergency Appeals income line in the accounts does not include Emergency or Humanitarian Programme Plan (HPP) funding from Irish Aid. These funds are included under Institutional Grants.

Legacies

Legacies	31/03/21	31/03/20
	€'000	€'000
Legacies	634	299

We continue to receive donations from the legacies of exceptionally generous individuals, who remembered the work of Christian Aid Ireland with the world's poorest people in their wills. These individuals contributed €634k to income during the year (2019/20: €299k). This is another key area we hope to develop as outlined in our new fundraising strategy.

Tax efficient giving/Gift Aid enabled Christian Aid Ireland to claim back €168k on donations during the 2020/21 financial year.

Institutional grants

Institutional grants are those received from Government sources and Trusts and Foundations. Total Institutional donors' income in year was **€6,464k** (2019/20: €6,586k) summarised as follows:

Institutional Grants	31/03/21	31/03/20
Irish Aid	€'000	€'000
Programme Grant II Funding (PGII)	3,323	3,243
Humanitarian Programme Plan (HPP) - 2019	1,806	1,806
Emergency Response Funds Scheme (ERFS)	444	667
<i>Total Irish Aid</i>	<i>5,573</i>	<i>5,716</i>
Europe Aid	216	136
United Nations Peace Building Fund (UNPBF)	316	621
Charitable Trustees	359	113
Institutional Grants	6,464	6,586

In 2020/21, Irish Aid remained our biggest institutional donor. We receive three types of funding from Irish Aid:

Programme Grant II funding is a 5-year multi-year programme established to support communities in realising their human rights, by having better access to land and basic services; benefiting from more progressive tax & fiscal policies; participating actively as citizens and influencing the decisions that affect their lives. The programme works with people in contexts of violence, supporting them to have greater safety, security & resilience, and participate in peace building initiatives to ensure lasting justice. Gender equality is a key programme focus, supporting women and girls to lobby for and access rights and services and participate in decision making from community to national level.

2020 represented the fifth year of the five-year Irish Aid Programme Grant funding plan.

We received €3,323k from Irish Aid Programme funding during the year (2019/20: €3,243k) for the development programme covering Angola, Burundi, Colombia, El Salvador, Guatemala, loPt, Sierra Leone and Zimbabwe.

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

The programme includes resilience, where communities are able to implement controls to mitigate the effects of conflict, natural disasters etc. in their communities.

We received €1,806k funding from Irish Aid HPP during the 2020/21 year (2019/20: €1,806k). The 2020/21 accounts include income from Irish Aid for the 2020 calendar year only.

Emergency Response Funds Scheme (ERFS) is specific funding for emergency situations. When a sudden onset crisis occurs, every minute is essential & there is no time for prolonged approval processes. To assist NGO's in being prepared for these crises situations, Irish Aid introduced the

ERFS Scheme. Funding is received from Irish Aid at the beginning of each Irish Aid year (1 January – 31 December), as pre-positioned funding. These funds are restricted to humanitarian response, but are not allocated to a specific project, allowing Christian Aid Ireland to access them when required for immediate response to sudden on-set crises. Christian Aid Ireland submits a short proposal and budget for Irish Aid approval. ERFS projects run for a maximum implementation period of 3 months, to provide for immediate needs and allow time for Christian Aid Ireland teams to access further funding if a longer-term response is required.

Funding is received on an annual basis and for 2020/21 was €444k. The ERFS funding from Irish aid in 2019/20 was for humanitarian work in Bangladesh and Ethiopia.

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

Christian Aid Ireland developed a funding strategy focused on institutional donors and Trusts and Foundations. In the 2018/19 Christian Aid Ireland secured its first funding from the European Commission (EuropeAid).

The total project value is €538k over a two-year period to support female human rights defenders working on implementing the peace process in Colombia working with our partner Sisma Mujer. 5% of this project amount will be match funded by Christian Aid Ireland. (See note 22).

A second EuropeAid grant was secured in 2018/19. The total value of this project is €666k over a two-year period. This project seeks to increase the participation of communities and civil society organisations in the implementation of the El Salvador Security Plan working with our partner Fespad. 25% of this project amount will be match funded by Christian Aid Ireland. €216k of this grant was received in the 2020/21 financial year.

Income from Charitable Trustees amounted to €359k (2019/20 €113k).

A wide range of projects received generous restricted funding from Trusts and Foundations from across Ireland. The country programmes in receipt of funding allocations from these sources include Burundi, Sierra Leone, Malawi, Kenya, Beirut and Coronavirus response.

Since 2017, the PeaceNexus Foundation has funded Christian Aid Ireland for organisational development work. €36k of income from PeaceNexus is included in the Charitable Trustees income figure this year. This fund will help us roll out the From Violence to Peace programme framework to country teams and build the capacity of our staff in violence reduction and peacebuilding. The Blandford Lake Trust continued to support Christian Aid Ireland by contributing to staff costs of the From Violence to Peace team (£138k) which is received through a related party.

Some more details on our funders are outlined in the Fundraising section of the Annual Report.

Other

Charitable Activities	31/03/21	31/03/20
	€'000	€'000
Other Trading Activities	15	42
Investments Income	2	7
Other	-	-
Other Income	17	49

Other Trading Activities

The trading income refers to the operation of our charity shop in Garvagh, Co. Londonderry. The income received from the shops amounted to €13k (2019/20: €39k). In addition, we receive a share of profit from a related party Christian Aid Trading Limited (CTL) which amounted to €2k (2019/20: €3k).

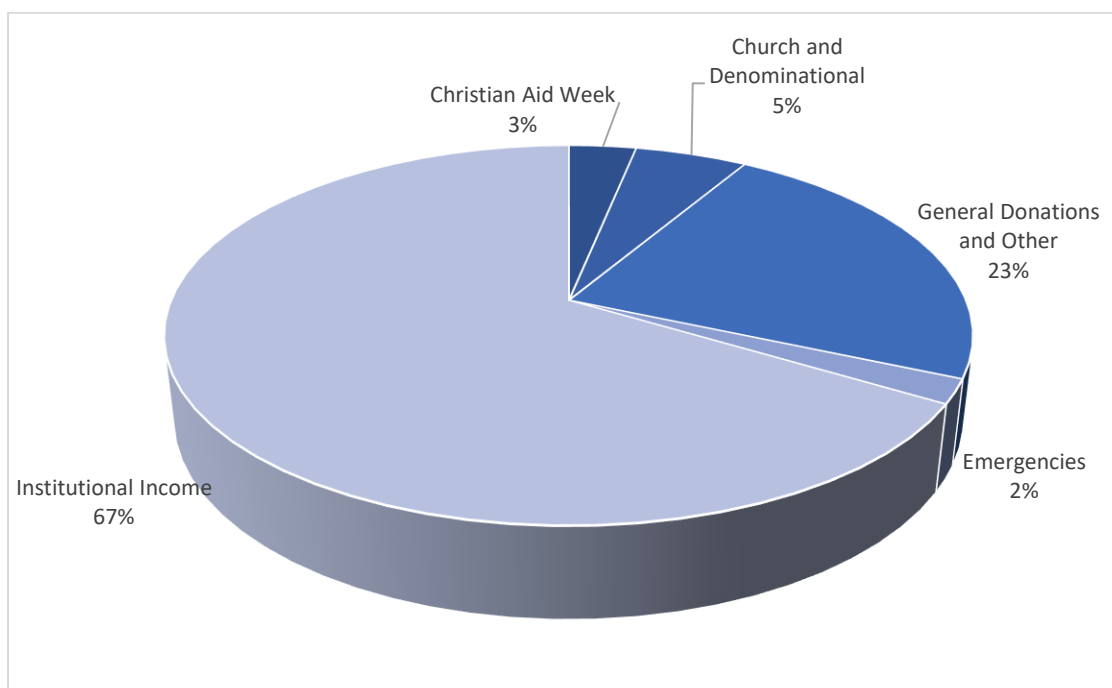
Investment Policy and income

Investments are made in short term bank deposits in conjunction with cash flow requirements for the organisation. These deposits are placed only with reputable institutions that have a credit rating of B+ or more. The investment position of the organisation is reviewed by the Income, Finance, Risk and Audit Committee on an ongoing basis throughout the year. The income from short term investments for the year was €2k (2019/20: €7k).

Other Income

This income is generally raised from fixed price ticket entry for events. There was no other income received in this financial year.

Where the money came from



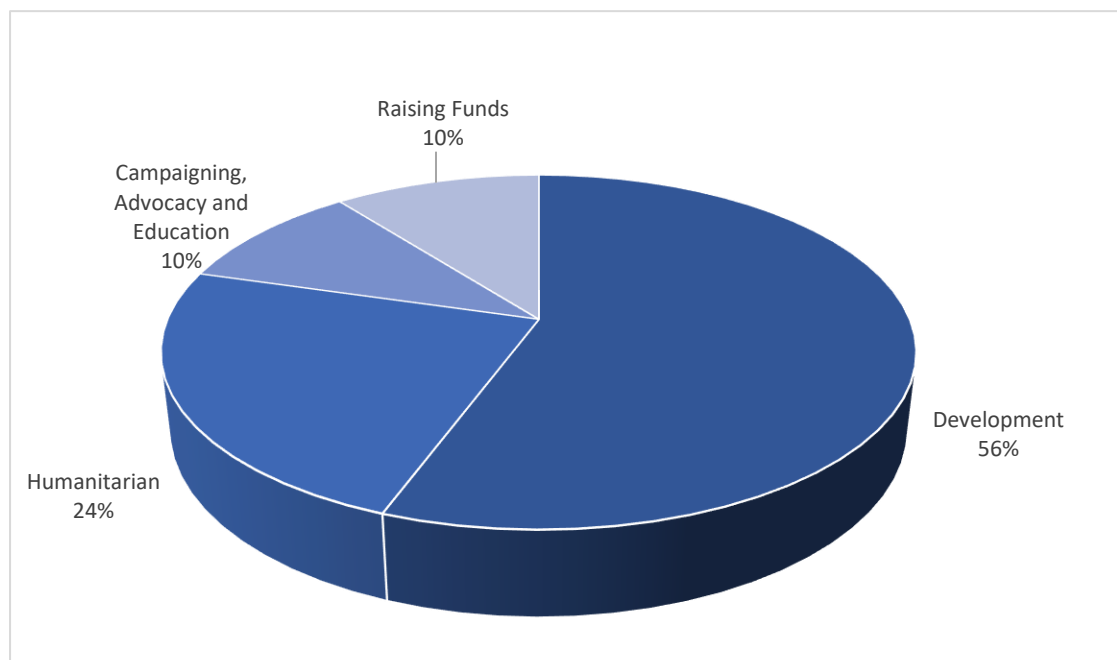
Expenditure

We spent a total of **€8,954k** during the year.

€8,010k (90%) was spent between our charitable activities as follows: Development €4,983k (56%); Humanitarian €2,136k (24%) and Campaigning, Advocacy and Education €891k (10%). We invested €944k (10%) in raising funds. For every €1 we spent on fundraising this year we raised €3.22 (2019/20: €3.23) voluntary income to further our work.

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

How we spent the money



Reserves

The total reserves of **€8,070k** at 31 March 2021 fall into two categories:

Restricted Funds

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

At 31 March 2021, we held €5,903k (2019/20: €5,737k) in restricted funds, mainly relating to government funding which is scheduled to be spent on planned activities before the end of December 2021.

Restricted funds balances as at 31 March 2021 are detailed in Note 15 of the Financial Statements.

Unrestricted Funds

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

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

At 31 March 2021, the unrestricted reserves were €2,167k (2019/20: €1,556k) an increase of €611k which is mainly due to not moving office premises as was anticipated. The operational reserve has increased to €1,923k (representing 46 weeks of unrestricted spend). These are unprecedented times and this level of reserve is deemed necessary due to the uncertain nature of the impact from Covid-19 on Christian Aid Ireland's unrestricted income. Unrestricted funds movements and balances as at 31 March 2021 are detailed in Note 16 of the Financial Statements.

Corporate Objective 8: Good Governance

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

During the year we updated our Anti-bribery Policy along with a number of family friendly policies.

We also continued with the third year of our 3-year programme of head office Internal Audits.

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

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

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

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

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

There were no political contributions in the year ended 31 March 2021, and as a result no disclosures are required under the Electoral Act, 1997. As required under the Regulation of Lobbying Act 2015, Christian Aid Ireland now records all lobbying activity and communications with Designated Public Officials (DPOs). We have made all returns and submissions required by the Act.

Looking to the future

2020/21 was the fifth year of our current programme strategy and the fourth year of our new phase of funding from Irish Aid (2017-2021).

Christian Aid Ireland's programme strategy 2016 to 2021 sets out our objectives around five key areas, which we will continue to build upon in 2021/22. We have also developed a set of annual performance targets that will help us identify what is working well, and where we need to put increased efforts going forward.

There remains uncertainty in relation to the pandemic which may continue to restrict activities during 2021/22. The directors are actively managing the challenges which the pandemic presents both from an operational and fundraising perspective and they are taking actions to address and safeguard the resources of the organisation.

Corporate Objective 1: Taking an Active Lead in the Global Movement for Social Justice:

All of our work with churches and volunteers will continue to be impacted through the coronavirus pandemic. We plan to focus on working with churches to ensure pick up after coronavirus inactivity. We are continuing to explore new ways of fundraising and connecting with supporters digitally, as well as ways of engaging with churches throughout the whole year, and not only around Christian Aid Week. We plan to build relationships with senior church leaders around advocacy, become their go to organisation for briefing. We are planning to have a successful engagement with a new to us Christian denomination.

We plan to reach to new and wider audiences through further media outreach focused on Christian Aid's emergency response, advocacy-initiated reports and campaigns, raising awareness of the ongoing needs in countries we work in and celebrating the efforts of local supporters. We also aim to increase our number of social media supporters by creating content that makes people 'care and share' as well as creating emotionally engaging shareable case studies and content. We plan to have proactive communications for every key opportunity and ability to react to news cycle linked to global work, advocacy campaigns and supporter efforts. Improved quality of content for social media.

Our focus on Economic Justice is to bring about a power shift away from large multinationals towards communities and citizens by forcing MNCs to be transparent in their activities and accountable for their environmental and human rights impact across their entire supply chain. In working towards this, we plan to lobby and advocate for the introduction of new Irish legislation obliging Irish based companies to carry out human rights and environmental due diligence across their supply chains. We also plan to conduct research to underpin our submission to the UN committee on Rights of the Child.

Our focus on Climate Justice is to ensure Ireland plays its role in halting runaway climate change, by enacting a strong climate law and fulfilling its international commitments under the Paris agreement. In working towards this, we plan to have ongoing political advocacy to ensure new climate bill reflects the recommendations of the Joint Committee on Climate Change. We also plan to have ongoing advocacy towards Irish government to increase volume of climate finance contributed and to ensure they adopt a position on loss and damage in line with developing country positions. In addition, we will be attending the COP Glasgow in November 2021.

We also aim to focus on promoting and supporting partner efforts to ensure the respect of international law, promote accountability and bring an end to impunity, particularly in IOPT. We plan to do this by having ongoing political advocacy towards Oireachtas to bring about a progressive motion in support of a just and international law-based response to situation in IOPT. We also plan to finalise and launch new IOPT report.

Corporate Objective 2 - Participation, accountable governance and human rights:

Christian Aid Ireland intends to focus on: A review of CAI programme strategy with key stakeholders which will include, an evaluation of current Irish Aid humanitarian and development programming along with preparing for the next phase of Irish Aid funding – country selection and proposal development. We also plan to finalise an Adaptive Learning Paper.

We also plan to continue with research and advocacy on business and human rights at the Irish, EU and UN level to complement partners work in country and facilitate spaces and platforms for their advocacy; on strengthening organisational guidance on the protection of human rights defenders, civil society space and fundamental freedoms while navigating changes either at a legislative, policy or practice level of authorities and other actors; as well as continued support through research and mentoring to country teams and patterns on working within complex contexts and being able to adapt appropriately and effectively based on evidence and analysis.

Corporate Objective 3 - From Violence to Peace:

Over the last eight years, Christian Aid has strengthened its work on conflict prevention and peacebuilding, driven by our acknowledgement that development organisations have a responsibility to tackle violence and contribute towards lasting peace. For NGO's working in fragile or conflict affected areas not sufficient. To promote lasting, durable peace requires interventions that directly address the root causes, as well as the systematic and proximate drivers of violence. In the coming year, Christian Aid Ireland will continue to develop work on 'From Violence to Peace', reducing community's vulnerability to violence, reducing the risk of gender-based violence and supporting local peace actors. This includes supporting new and existing partners, and growing our funding to increase the impact of our work.

We plan to develop Christian Aid positioning and thinking on the triple nexus (humanitarian, development and peacebuilding) to enhance our work and engage with donors. In order to do this, we plan to: establish cross organisational triple nexus working group to develop approach and workplans; develop an external policy and practice paper that maps 1) what triple nexus is 2) what CA is doing 3) suggested good practice 4) recommendations for CA and donors; support Burundi to implement triple nexus approach and map donors with interest in funding triple nexus work.

We plan for the 'From Violence to Peace' team to work with Humanitarian Division to improve conflict sensitivity and analysis in humanitarian programmes. We also plan to provide Human Rights Defender comms training and update protection resource.

Corporate Objective 4 - Humanitarian Response:

In 2021, Christian Aid Ireland will continue to contribute to the global COVID-19 response, including reaching the most marginalised communities through community engagement, WaSH and Health interventions. Given the existing humanitarian needs in the HPP countries in which we work, and the additional uncertainty and hardship that is likely to arise for vulnerable communities as a result of the outbreak and the restrictions being put in place by national governments, we also aim to continue implementation of our existing humanitarian programmes as far as possible, in a way that does not put staff and affected communities at risk. We already have in place precautionary measures to mitigate and manage risks, and have adapted our operating modalities to ensure that we can continue to provide lifesaving assistance to those most in need.

We will also continue to build the long-term resilience of vulnerable communities to cope with future threats, and advocate with those in power to tackle the causes and consequences of crises. We will build on the success of our humanitarian programmes. We will continue to work in areas affected by violent conflict and will seek to improve our conflict sensitivity in our humanitarian programming in collaboration with our 'From Violence to Peace' team which supports the organisation's ability to be conflict sensitive across all of its work. Communities will continue to be at the heart of our work, which is central to our approach to building people's resilience and implementing sustainable projects. We plan to improve the integration of conflict prevention in our Humanitarian Programme Plan.

Corporate Objective 5 - Women's Empowerment and Gender Equality:

In 2021, we will continue to fund the work empowering women across all our country programmes. There will be ongoing technical support from the Christian Aid Ireland team to country programmes and partners on gender, inclusion and the prevention of gender-based violence. Partners will continue to support women to access and protect assets and livelihoods and ensure they have a voice in decision making at all levels. They will continue to champion women's rights and challenge negative discourse on these issues. Christian Aid Ireland anticipates that the coronavirus crisis will continue to have a significant impact on our work in 2021. We will work on mitigation and response measures and ensure that the different needs and risks for women and girls are considered. We also plan to enhance the ability to work on GBV in 3-4 countries by systematically using the ecological model as a tool to analyse occurrence of GBV and to tailor violence prevention activities.

Corporate Objective 6: People

In 2021, we will continue to support our staff through the pandemic. We will also seek to embed the new Performance Management system into the way that we work. We will continue to invest in our staff in order to ensure that they have the right skills and abilities to deliver our priorities and that those staff can develop and flourish. We want to continue to ensure that our staff, partners, and volunteers are treated fairly, respectfully and with dignity.

We will prepare to undertake a wider review of staff terms and conditions although the review itself is not expected to take place until 2022. This review will include salary benchmarking to ensure that the package of terms and conditions are comparable with the wider market.

We intend to undertake an audit of staff in relation to Equality, Diversity & Inclusion and develop an action plan from the findings.

Corporate Objective 7 – Financial Resilience:

The Fundraising and Supporter Engagement (FASE) team will be responsible for implementing the key recommendations of the fundraising review. This will include a review and update of the existing Fundraising Strategy.

We will continue to carry out analysis and updating of our supporter database to enable us to identify opportunities for growth in income through upgrade of regular gifts, conversion of cash gifts, potential legacy income along with exploring other potential funding streams and sources of income.

We also anticipate a continued growth in our online and digital giving platforms, particularly at times of humanitarian appeals.

We continue to receive the generous and prayerful support of the Protestant churches across Ireland through their annual overseas development appeals and we are committed to deepening the relationship between churches here and our partners overseas through church and supporter visits to see the impact of the work that is so generously supported.

We will plan for the continued decline of house to house collections during Christian Aid Week in order to futureproof Christian Aid Week.

The FASE (Fundraising and Supporter Engagement) team will regularly monitor and evaluate fundraising campaigns and events, and report to the Income, Finance, Risk and Audit Committee and the Christian Aid Ireland board.

We will apply for an ECHO audit and partnership status.

Corporate Objective 8 – Good Governance:

We will continue to have systems and processes in place to ensure we achieve our objectives with integrity and that we are governed in an effective, efficient, accountable, open and transparent manner.

We will review and update CAI's vision and goals, to coincide with review of programmatic strategy and submission to Irish aid. We will also review our organisational operational model and staffing structure to ensure sustainability and that the organisation is fit for purpose in terms of delivering vision and goals and living within its means.

We will continue to monitor any changes in standards, statutory or regulatory requirements and ensure all policies and procedures are up to date.

We will seek to put in place a new 3-year internal audit plan and continue to follow up on any recommendations as necessary.

Principal risks and uncertainties

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

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

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

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

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

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

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

Financial Stability

Risks

The principal financial risks relate to the economic environment; changes in donor expectations and our ability to respond and the diversification of funding both in donor base and between restricted and unrestricted funding in our fundraising strategy; the impact of the global Covid-19 pandemic. As with all organisations, we have been affected by the downturn in the economies across the globe.

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

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

Mitigating actions

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

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

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

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

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

Governance/Compliance:

Risk

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

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

Mitigating Actions

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

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

Christian Aid Ireland also ensures compliance with law and regulations in all countries of operation with the country management team responsible for local requirements such as registration, taxation and statutory reporting. Our financial policies and procedures comply with regulation and statute which should reflect core compliance principles.

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

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

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

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

Reputational risk

Risk

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

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

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

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

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

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

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

Working to eradicate poverty requires us to operate in places which are inherently challenging because of conflict, corruption, natural disasters, weak infrastructure and poor governance.

Gathering communications materials that demonstrate the impact of our programmes can be a challenge in these environments, as the power dynamics and context change.

Mitigating Actions

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

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

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

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

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

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

Environmental/External

Risk

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

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

In early 2020, the Covid-19 pandemic spread worldwide. The ongoing impact of this has been severe and has resulted in a significant worldwide slowdown in economic activity. In Ireland, the economic impact of this pandemic has been characterised by the temporary closure of many businesses in "non-essential" areas to ensure that people's movements are restricted in order to slow down the spread of the virus. The effect of Covid-19 presents many risks for the Christian Aid Ireland, the effects of which can still not be fully quantified at the time of approving the financial statements. As a result, the Directors consider the implications of the Covid-19 pandemic to be a significant uncertainty at the time of approving the financial statements.

Although the effects cannot be fully determined, the Directors believe that the main risks associated with Covid-19 are as follows;

- an initial slow down in the level of activity during the period of temporary closure

- a prolonged period of government recommendations and restrictions on the movement of people to contain the virus
- a potential reduction in economic activity following the recommencement of movement which may result in reduced funding for Christian Aid Ireland

Mitigating Actions

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

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

Operational risks

Risk

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

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

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

Mitigating Actions

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

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

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

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

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

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

IT and cybersecurity

Risk

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

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

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

Mitigating Actions

Christian Aid Ireland received shared service IT support from Christian Aid, therefore all policies are in place by Christian Aid. Christian Aid actively reviews and upgrades its IT software, systems and processes to mitigate risk relating to IT management, cyber security and data protection. Christian Aid has developed initiatives to embrace digital technology more effectively. The purpose is to ensure that we embed the use of technology more effectively in our work. We have structured information systems, policies and procedures that are embedded throughout the organisation and supported by training where appropriate.

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

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

Grant Making

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

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

Christian Aid Irelands' programme strategy objectives. Proposals are submitted as required by the donors.

Volunteers and staff

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

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

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

Christian Aid Ireland employed 44 people (headcount) during the year 2020/21.

Investment Policy

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

Going concern

In early 2020, the Covid-19 pandemic spread worldwide. The initial economic effect of this has been a worldwide slowdown in economic activity and the loss of jobs across many businesses. In Ireland there are restrictions placed on "non-essential" businesses which has resulted in many businesses temporarily closing in measures designed to restrict the movement of people and to slow down the spread of the virus.

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

On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis.

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

Post balance sheet events

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

Auditors

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

Lobbying and Political Donations

There were no political contributions in 2020/21 and as a result there are no disclosures required under the Electoral Act 1997. As required under the Regulation of Lobbying Act 2015, Christian Aid

Ireland now records all lobbying activity and communications with Designated Public Officials (DPOs). It has made the returns and submissions required by the Act.

Accounting Records

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

Statement of Directors' Responsibilities

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

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

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

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

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

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

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

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

Signed on behalf of the Board:

Rev Dr Liz Hughes

Mrs Hazel Baird

Date:



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

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

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

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

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

You have approved the combined financial information for the year ended 31 March 2021 and have acknowledged your responsibility for it, for the appropriateness of the accounting basis and for providing all information and explanations necessary for its compilation.

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

Crowe Ireland
Chartered Accountants
Marine House
Clanwilliam Place
Dublin 2

Date:

COMBINED STATEMENT OF FINANCIAL ACTIVITIES €

(Incorporating the Income and Expenditure Account)

For the year ended 31 March 2021

Please note that combined accounts are prepared in both Sterling and Euro. The Euro figures are presented on pages 41-58, and the sterling figures are presented on pages 59-72.

	Notes	2021 Unrestricted Funds €'000	2021 Restricted Funds €'000	2021 Total Funds €'000	2020 Total Funds €'000
Income and endowments from:					
Donations and legacies					
- Donations	4	2,106	509	2,615	2,933
- Legacies		634	-	634	299
Institutional Grants	5	-	6,464	6,464	6,586
Charitable Activities:					
Other Trading Activities		15	-	15	42
Investments		2	-	2	7
Other		-	-	-	-
TOTAL		2,757	6,973	9,730	9,867
Expenditure on:					
Raising Funds	6	944	-	944	1,014
Charitable Activities:	6				
- Development		312	4,671	4,983	5,137
- Humanitarian		-	2,136	2,136	2,882
- Campaigning, Advocacy and Education		891	-	891	956
TOTAL		(2,147)	(6,807)	(8,954)	(9,989)
Net income/(expenditure)		610	166	776	(122)
Other gains/(losses)		1	-	1	(85)
Net movement in funds		611	166	777	(207)
Reconciliation of funds:					
Funds brought forward	15/16	1,556	5,737	7,293	7,500
Total funds carried forward	15/16	2,167	5,903	8,070	7,293

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

The notes on pages 44 to 58 form part of these financial statements.

BALANCE SHEET €

For the year ended 31 March 2021

	Notes	31 March 2021	31 March 2020
		€'000	€'000
Fixed Assets			
Intangible Fixed Assets	12	4	6
Tangible Fixed Assets	12	-	-
Current Assets			
- Debtors	13	3,749	4,021
- Investments	11	845	808
- Cash at bank and in hand	11	3,639	3,039
Total current assets		8,233	7,868
Liabilities			
Creditors falling due within one year	14	(167)	(581)
Net current assets		8,066	7,287
Total net assets		8,070	7,293
The funds of the charity:			
Restricted income funds	15	5,903	5,737
Unrestricted funds	16	2,167	1,556
Total charity funds		8,070	7,293

The notes on pages 44 to 58 form part of these financial statements.

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

Rev Dr Liz Hughes

Mrs Hazel Baird

Date:

STATEMENT OF CASH FLOWS €

For the year ended 31 March 2021

	Notes	31 March 2021	31 March 2020
		€'000	€'000
Cash flows from operating activities	11	634	(498)
Net cash (used in)/provided by operating activities		634	(498)
Cash flows from investing activities			
Dividends, interest and rents from investments		2	7
Purchase of assets		-	(6)
Net cash provided by investing activities		2	1
Change in cash and cash equivalents in the reporting period		636	(497)
Cash and cash equivalents at the beginning of the reporting period		3,847	4,429
Change in cash and cash equivalents due to exchange rate movements		1	(85)
Cash and cash equivalents at the end of the reporting period	11	4,484	3,847

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

1. General Information

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

The Republic of Ireland company is a company limited by guarantee not having a share capital and has its registered office at Canal House, Canal Road, Dublin 6 and the Northern Ireland company is a company limited by guarantee not having a share capital and has its registered office at Linden House, Beechill Business Park, 96 Beechill Road, Belfast, BT8 7QN.

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

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

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

2. Statement of Compliance

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

3. Accounting Policies

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

Basis of preparation: Combined Financial Statements

The combined financial statements are an aggregation of the financial information shown in the audited financial statements of the related companies of Christian Aid Ireland companies in both Northern Ireland and the Republic of Ireland prepared for the year ended 31 March 2021. Related company transactions and balances between the above-named entities have been eliminated in the preparation of these combined financial statements.

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

The combined financial statements have been prepared in accordance with Charities SORP, Accounting and Reporting by Charities issued by the Charities Commissioner in the UK (effective 1 January 2019). The financial statements of each of the companies which are combined have been prepared in accordance with the legislation in the relevant jurisdiction.

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

Going concern

In early 2020, the Covid-19 pandemic spread worldwide. The initial economic effect of this has been a worldwide slowdown in economic activity and the loss of jobs across many businesses. In Ireland there are restrictions placed on “non-essential” businesses which has resulted in many businesses temporarily closing in measures designed to restrict the movement of people and to slow down the spread of the virus.

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

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

Judgements in applying accounting policies and key sources of estimation

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

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

Cost allocation

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

Carrying Value of Debtors

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

Income

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

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

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

- Performance based conditions – the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions – the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases, the charity recognises the income to the extent utilised within the period specified in the agreement.

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

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

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

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

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

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

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

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

Fund accounting

The charity maintains three types of funds as follows:

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

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

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

Expenditure

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

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

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

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

Pension costs

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

Operating Leases

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

Taxation

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

Foreign currencies

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

Intangible fixed assets

Intangible fixed assets include software cost. They are amortised over 3 years, their estimated useful lives, after development and installation work has been completed.

Tangible fixed assets and depreciation

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

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

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

Leasehold improvements	5 years
Vehicles	5 years

Cash and cash equivalents

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

Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of

financial assets and liabilities like trade and other accounts receivable and payable. Basic financial instruments are recorded at transaction price.

Debtors

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

Creditors

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

Employee Benefits accrual

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

4. Donations

	Unrestricted 31/03/21	Restricted 31/03/21	Total 31/03/21	Total 31/03/20
	€'000	€'000	€'000	€'000
Annual Appeals:				
Christian Aid Week	312	-	312	580
Regular Gifts	401	-	401	494
Church Partnerships	240	-	240	255
General Donations	1,150	30	1,180	1,098
Denominational Appeals	3	279	282	145
Humanitarian Appeals:				
Hurricane Matthew Appeal	-	-	-	1
East Africa Crisis Appeal	-	-	-	5
DRC – Ebola Outbreak Appeal	-	-	-	3
South Asia Floods Appeal	-	3	3	27
Rohingya Crisis Appeal	-	3	3	8
Syria Crisis Appeal	-	1	1	3
Kerala Floods Crisis Appeal	-	-	-	1
Philippines Mangkhut Appeal	-	-	-	2
Indonesian Tsunami Appeal	-	-	-	130
Cyclone Idai Appeal	-	-	-	181
Coronavirus Emergency Appeal	-	170	170	-
Lebanon Crisis Appeal	-	23	23	-
Total Donations	2,106	509	2,615	2,933

Total donations of **€2,615k** (2019/20: €2,933k) include **€168k** of tax recoverable through tax efficient giving / gift aid (2019/20: €195k).

5. Institutional Grants

	Unrestricted 31/03/21	Restricted 31/03/21	Total 31/03/21	Total 31/03/20
	€'000	€'000	€'000	€'000
Government Grants – Irish Aid	-	5,573	5,573	5,716
EuropeAid	-	216	216	136

United Nations Peace Building Fund (UNPBF)	-	316	316	621
Other institutions	-	359	359	113
Total Institutional Grants	-	6,464	6,464	6,586

6. Total Expenditure

	Grants to partner organisations	Staff costs	Other direct costs	Allocation of support costs	2021 Total	2020 Total
	€'000	€'000	€'000	€'000	€'000	€'000
Raising Funds	-	682	211	51	944	1,014
Charitable Activities						
Development	3,250	1,576	146	11	4,983	5,137
Humanitarian	2,136	-	-	-	2,136	2,882
Campaigning, Advocacy and Education	-	652	192	47	891	956
Total Charitable Activities	5,386	2,228	338	58	8,010	8,975
Total Resources Expended	5,386	2,910	549	109	8,954	9,989

Total charitable activities expenditure analysed by region:

	31/03/21	31/03/20
	€'000	€'000
Africa	2,919	3,778
Latin America and the Caribbean	1,373	1,386
Asia and the Middle East	1,699	1,677
Ireland and the UK	2,019	2,134
Total grants to partner organisations	8,010	8,975

Grant expenditure analysed by region:

	31/03/21	31/03/20
	€'000	€'000
Africa	2,482	3,304
Latin America and the Caribbean	1,232	1,243
Asia and the Middle East	1,479	1,460
Ireland and the UK	193	174
Total grants to partner organisations	5,386	6,181

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

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

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

Allocation of support costs:

	Basis of Allocation	31/03/21	31/03/20
		€'000	€'000
Human resources	Headcount	33	58
Information resources	Headcount	76	137
Supporter Relations	Headcount	-	-
		109	195

Governance Costs amounting to €65k incurred in the year to 31 March 2021 have been re-allocated across other categories of expenditure as required under Charities SORP FRS102.

	31/03/21	31/03/20
	€'000	€'000
Board expenses	1	3
Professional Costs	34	25
Governance staff costs	30	30
	65	58

7. Staff Costs and Employee Benefits

Staff Costs and Employee Benefits	31/03/21	31/03/21	31/03/21	31/03/20
	€'000	€'000	€'000	€'000
	International*	Ireland	Total	Total
Salaries	688	1,795	2,483	2,417
Employers NIC/PRSI	48	192	240	233
Pension contributions	64	124	188	192
	800	2,111	2,911	2,842

Staff Numbers	31/03/21	31/03/20
	Number	Number
Average staff numbers:		
Headcount (Ireland and UK)	44	40
Headcount (HPP and Country Programmes)*	120	152
	164	192
FTE (Full Time Equivalent) (Ireland and UK)	39	40
FTE (Full Time Equivalent) (HPP and Country Programmes)*	41	32
	80	72

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

Staff by Activity	31/03/21	31/03/20
	Number	Number
Generating Funds	10	9
Charitable Activities	70	63
Total staff FTE	80	72

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

Bands	31/03/21	31/03/20
	Number	Number
€0k - €60k	76	66
€60k - €70k	2	5
€70k - €80k	1	-
€80k - €90k	1	1
Total	80	72

Staff costs include salaries and benefits in kind.

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

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

Key management personnel

Key management personnel include senior management received remuneration of €493k (2019/20: €524k) in the year.

8. Directors' expenses

	No of Directors 31/03/21	Total €'000 31/03/21	No of Directors 31/03/20	Total €'000 31/03/20
Reimbursed to Directors	-	-	2	1

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

9. Pension Cost

The total pension cost for the charity was **€188k** (2019/20: €192k). There was €20k outstanding contributions at the balance sheet date (2019/20: €31k).

10. Net Income/(Expenditure)

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

	31/03/21	31/03/20
	€'000	€'000
Auditors' remuneration		
Audit fee	27	24
Operating lease rentals		
Buildings	39	93
Equipment	4	3
Car	5	5
Depreciation	2	3

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

Reconciliation of net income/(expenditure) to net cash flow from operating activities	31/03/21	31/03/20
	€'000	€'000
Net Income/(expenditure) for the period (as per Statement of Financial Activities)	776	(122)
Adjustments for:		
Depreciation charges	2	3
Dividends, interest and rents from investments	(2)	(7)
(Increase)/Decrease in debtors	272	(516)
Increase/(Decrease) in creditors	(414)	144
Net cash (used in)/ provided by operating activities	634	(498)

Analysis of cash and cash equivalents	01/04/20	Change in Year	31/03/21
	€'000	€'000	€'000
Cash in bank and in hand	3,039	600	3,639
Investments	808	37	845
Net Funds	3,847	637	4,484

12. Fixed Assets

Current Year Intangible Fixed Assets	Computer Software in development	Total 31/03/21
	€'000	€'000
Cost:		
Opening balance at 1 April 2020	6	6
Additions	-	-
Disposals	-	-
Revaluation (currency translation)	-	-
Closing balance at 31 March 2021	6	6
Depreciation:		
Opening balance at 1 April 2020	-	-
Depreciation in year	2	2
Disposals	-	-
Revaluation (currency translation)	-	-
Closing balance at 31 March 2021	2	2
Net Book Value at 31 March 2021	4	4
Net Book Value at 31 March 2020	6	6

Current Year Tangible Fixed Assets	Leasehold Improvements	Total 31/03/21
	€'000	€'000
Cost:		
Opening balance at 1 April 2020	58	58
Revaluation (currency translation)	(1)	(1)
Closing balance at 31 March 2021	57	57
Depreciation:		
Opening balance at 1 April 2020	(58)	(58)
Revaluation (currency translation)	1	1
Closing balance at 31 March 2021	(57)	(57)
Net Book Value at 31 March 2021	-	-
Net Book Value at 31 March 2020	-	-

13. Debtors

Amounts falling due within one year	31/03/21	31/03/20
	€'000	€'000
Accrued income – Institutional funding	3,323	3,552

Other debtors and prepayments	349	466
Related company – Christian Aid (Note 21)	77	3
	3,749	4,021

14. Creditors

Amounts falling due within one year	31/03/21	31/03/20
	€'000	€'000
Related company – Christian Aid (Note 21)	-	421
Other creditors	98	82
Payroll taxes	69	78
	167	581

15. Restricted Funds

	Opening balance	Incoming resources	Outgoing expenditure	Transfer	Exchange Translation	Closing balance
	€'000	€'000	€'000	€'000	€'000	€'000
Appeal Funds:						
East Africa Crisis Appeal	-	-	(5)	-	-	(5)
South Asia Floods Appeal	-	3	(3)	-	-	-
Rohingya Crisis Appeal	-	3	(3)	-	-	-
Syria Crisis Appeal	-	1	(1)	-	-	-
Indonesian Tsunami Appeal	-	-	(6)	-	-	(6)
Coronavirus Emergency Appeal	-	170	(161)	-	-	9
Lebanon Crisis Appeal	-	23	(24)	-	-	(1)
Total Appeal Funds:	-	200	(203)	-	-	(3)
Other Restricted Funds:						
Charity gifts	28	35		6	-	69
Denominational Appeals	367	269	(178)		-	458
Other earmarked income	154	5	(19)	(173)		(33)
Total Other Funds:	549	309	(197)	(167)		494
Government and other institutional funds	5,188	6,464	(6,407)	167		5,412
Total Restricted Funds	5,737	6,973	(6,807)	-		5,903

16. Unrestricted Funds

	Opening balance	Incoming resources	Expenditure	Transfers	Other gains/ (losses)	Closing balance
	€'000	€'000	€'000	€'000	€'000	€'000
Operational reserve	843			1,080		1,923
Fixed asset reserve	6		(2)			4
Other designated funds	707			(467)		240
Total designated funds	1,556	-	(2)	613	-	2,167
Other unrestricted funds	-	2,757	(2,145)	(613)	1	-
Revaluation on combination	-	-	-	-	-	-
Total unrestricted funds	1,556	2,757	(2,147)	-	1	2,167

At 31 March 2021, €240k was set aside as other designated funds, €50k for anticipated costs for new office, €190k for fundraising development.

17. Analysis of Net Assets

Fund balances as at 31 March 2021 are represented by:	Unrestricted Funds Designated	Unrestricted Funds Other	Restricted Funds	Total
	€'000	€'000	€'000	€'000
Fixed Assets	-	4	-	4
Deposits and cash at bank and in hand	240	1,664	2,580	4,484
Other current assets	-	426	3,323	3,749
Current liabilities	-	(167)	-	(167)
Total net assets	240	1,927	5,903	8,070

18. Leasing Commitments

The company has the following lease commitments:

		31/03/21	31/03/20
		€'000	€'000
Building leases	Within 1 year	32	30
Building leases	2 - 5 years	-	-
Operating leases on equipment	Within 1 year	3	2
Operating leases on equipment	2 - 5 years	3	-
Operating leases on motor vehicles	Within 1 year	6	6
Operating leases on motor vehicles	2 - 5 years	4	10
		48	48

19. Future Commitments

There are no future commitments to projects as at 31 March 2021 (2019/20: none).

20. Other Commitments

There have been no significant capital commitments contracted for by the company or authorised by the Directors but not yet contracted for as at 31 March 2021.

21. Related Party Transactions

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

Christian Aid Ireland receive a share of the profits of Christian Aid Trading Limited.

The company has the following related party transactions with:

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

	CA UK	CA TL
	€'000	€'000
Opening Balance	(421)	3
Transactions during the year		
Income	2,153	
Grants Expenditure	(58)	
Other Expenditure	(1,600)	
Closing Balance	74	3

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

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

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

22. Grant Funding Irish Aid Programme Funding (PGII)

	31/03/21	31/03/20
	€'000	€'000
Income in Year	3,323	3,243
Expenditure:		
Angola	(360)	(471)
Burundi	(72)	-
Central America (Guatemala and El Salvador)	(403)	(309)
Colombia	(584)	(577)
Israel and the occupied Palestinian Territory	(671)	(539)
Sierra Leone	(406)	(405)
Zimbabwe	(453)	(435)
Organisational Development	-	(29)
Monitoring and Evaluation	(71)	(116)
Research	(79)	(43)
Management and Administration Costs	(220)	(201)
Public Engagement	(43)	(47)
Total Expenditure	(3,362)	(3,172)
Net (expenditure)/income	(39)	71
Restricted PGII funds at 1 April	3,152	3,081
Restricted PGII funds at 31 March	3,113	3,152

Irish Aid Humanitarian Programme Plan (HPP)

	31/03/21	31/03/20
	€'000	€'000
Income in year	1,806	1,806
Expenditure		
Emergency grant – Burundi	(411)	(446)
Emergency grant – DRC	(426)	(534)
Emergency grant – Myanmar	(337)	(464)
Emergency grant – South Sudan	(367)	(436)
Organisational Development	(16)	(17)
Monitoring and Evaluation	(14)	(47)
Research	-	(15)
Management and Administration Costs	(141)	(133)
Total Expenditure	(1,712)	(2,092)
Net income/(expenditure)	94	(286)
Restricted HPP funds at 1 April	1,184	1,470
Restricted HPP funds at 31 March	1,278	1,184

Irish Aid Emergency Response Funds Scheme (ERFS)

	31/03/21	31/03/20
	€'000	€'000
Income in year	444	667
Expenditure		
Emergency grant – Bangladesh	(235)	-
Emergency grant – Democratic Republic of Congo	-	(334)
Emergency grant – Ethiopia	(125)	-
Emergency grant – Myanmar	-	(94)
Emergency grant – Nepal	-	(71)
Emergency grant – Malawi	-	(113)
Management and Administration Costs	(22)	(38)
Total Expenditure	(382)	(650)
Net income	62	17
Restricted ERFS funds at 1 April	414	397
Restricted ERFS funds at 31 March	476	414

EuropeAid Violence to Peace

	31/03/21	31/03/20
	€'000	€'000
Funding received	216	136
Matchfunding from CAI	167	-
Income in the year	383	136
Expenditure		
Colombia	(30)	(111)
El Salvador	(182)	(257)
Management and Administration Costs	-	(16)
Total Expenditure	(212)	(384)
Net income/(expenditure)	171	(248)
Restricted EuropeAid funds at 1 April	(12)	236
Restricted EuropeAid funds at 31 March	159	(12)

United Nations Peace Building Fund (UNPBF)

	31/03/21	31/03/20
	€'000	€'000
Funding received	316	312
Income accrued	-	309
Income in the year	316	621
Expenditure		
Myanmar	(358)	(190)
Colombia	(124)	-
Management and Administration Costs	(28)	(13)
Total Expenditure	(510)	(203)
Net (expenditure)/income	(194)	418
Restricted UNPBF funds at 1 April	418	-
Restricted UNPBF funds at 31 March	224	418

At the year end, the above and other institutional donor balances of **€162k** complete the closing balance of Government and Other Institutional Funds of **€5,412k** (see Note 15).

23. Ultimate Controlling Party

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

COMBINED STATEMENT OF FINANCIAL ACTIVITIES £

For the year ended 31 March 2021

Please note that combined accounts are prepared in both Sterling and Euro. The Euro figures are presented on pages 41-58, and the sterling figures are presented on pages 59-72.

	Notes	2021 Unrestricted Funds £'000	2021 Restricted Funds £'000	2021 Total Funds £'000	2020 Total Funds £'000
Income and endowments from:					
Donations and legacies					
- Donations	4	1,870	450	2,320	2,567
- Legacies		559	-	559	259
Institutional Grants	5	-	5,611	5,611	5,689
Charitable Activities:					
Other Trading Activities		14	-	14	37
Investments		2	-	2	6
Other					-
TOTAL		2,445	6,061	8,506	8,558
Expenditure on:					
Raising Funds	6	842	-	842	891
Charitable Activities:	6				
- Development		275	4,164	4,439	5,592
- Humanitarian		-	1,908	1,908	1,428
- Campaigning, Advocacy and Education		795	-	795	839
TOTAL		(1,912)	(6,072)	(7,984)	(8,750)
Net income/(expenditure)		533	(11)	522	(192)
Other recognised (losses)/gains		(123)	(8)	(131)	303
Net movement in funds		410	(19)	391	111
Reconciliation of funds:					
Funds brought forward	15/16	1,823	4,697	6,520	6,409
Total funds carried forward	15/16	2,233	4,678	6,911	6,520

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

The notes on pages 62 to 72 form part of these financial statements.

BALANCE SHEET £

For the year ended 31 March 2021

	Notes	31 March 2021 £'000	31 March 2020 £'000
Intangible Fixed Assets	12	4	5
Tangible Fixed Assets	12	-	-
Current Assets			
- Debtors	13	3,221	3,588
- Investments	11	721	721
- Cash at bank and in hand	11	3,108	2,712
Total current assets		7,050	7,021
Liabilities			
Creditors falling due within one year	14	(143)	(506)
Net current assets		6,907	6,515
Total net assets		6,911	6,520
The funds of the charity:			
Restricted income funds	15	4,678	4,697
Unrestricted funds	16	2,233	1,823
Total charity funds		6,911	6,520

The notes on pages 62 to 72 form part of these financial statements.

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

Rev Dr Liz Hughes

Mrs Hazel Baird

Date:

STATEMENT OF CASH FLOWS £

For the year ended 31 March 2021

	Notes	31 March 2021	31 March 2020
		£'000	£'000
Cash flows from operating activities	11	525	(664)
Net cash (used in)/provided by operating activities		525	(664)
Dividends, interest and rents from investments		2	6
Purchase of assets		-	(5)
Net cash provided by investing activities		2	1
Change in cash and cash equivalents in the reporting period		527	(663)
Cash and cash equivalents at the beginning of the reporting period		3,433	3,793
Change in cash and cash equivalents due to exchange rate movements		(131)	303
Cash and cash equivalents at the end of the reporting period	11	3,829	3,433

NOTES TO THE FINANCIAL STATEMENTS £

For the year ended 31 March 2021

1. General Information

Please see note 1 on page 44 for the General Information.

2. Accounting Policies

Please see note 3 on page 44 for the Accounting Policies.

3. Taxation

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

4. Donations

	Unrestricted 31/03/21	Restricted 31/03/21	Total 31/03/21	Total 31/03/20
	£'000	£'000	£'000	£'000
Annual Appeals:				
Christian Aid Week	282	-	282	515
Regular Gifts	357	-	357	433
Church Partnerships	211	-	211	220
General Donations	1,016	27	1,043	954
Denominational Appeals	4	245	249	130
Humanitarian Appeals:				
Hurricane Matthew Appeal	-	-	-	1
East Africa Crisis Appeal	-	-	-	5
South Asia Floods Appeal	-	2	2	25
Rohingya Crisis Appeal	-	2	2	7
Syria Crisis Appeal	-	1	1	2
Kerala Floods Crisis Appeal	-	-	-	1
Indonesian Tsunami Appeal	-	-	-	111
Cyclone Idai Appeal	-	-	-	160
DRC – Ebola Outbreak Appeal	-	-	-	3
Coronavirus Emergency Appeal	-	153	153	-
Lebanon Crisis Appeal	-	20	20	-
Total Donations	1,870	450	2,320	2,567

Total donations of **£2,320k** (2019/20: £2,567k) include **£153k** of tax recoverable through gift aid and tax efficient giving (2019/20: £173k).

5. Institutional Grants

	Unrestricted 31/03/21	Restricted 31/03/21	Total 31/03/21	Total 31/03/20
	£'000	£'000	£'000	£'000
Government Grants – Irish Aid	-	4,827	4,827	4,937
EuropeAid	-	195	195	120
United Nations Peace Building Fund (UNPBF)	-	274	274	532
Other institutions	-	315	315	100
Total Institutional Grants	-	5,611	5,611	5,689

6. Total Expenditure

	Grants to partner organisations	Staff costs	Other direct costs	Allocation of support costs	2021 Total	2020 Total
	£'000	£'000	£'000	£'000	£'000	£'000
Raising Funds	-	610	188	44	842	891
Charitable Activities						
- Development	2,900	1,400	130	9	4,439	5,592
- Humanitarian	1,908	-	-	-	1,908	1,428
- Campaigning, Advocacy and Education	-	583	172	40	795	839
Total Charitable Activities	4,808	1,983	302	49	7,142	7,859
Total Resources Expended	4,808	2,593	490	93	7,984	8,750

Total charitable activities expenditure analysed by region:

	31/03/21	31/03/20
	£'000	£'000
Africa	2,602	3,314
Latin America and the Caribbean	1,222	1,219
Asia and the Middle East	1,519	1,460
Ireland and the UK	1,799	1,866
Total grants to partner organisations	7,142	7,859

Grant expenditure analysed by region:

	31/03/21	31/03/20
	£'000	£'000
Africa	2,215	2,900
Latin America and the Caribbean	1,096	1,093
Asia and the Middle East	1,325	1,271
Ireland and the UK	172	155
Total grants to partner organisations	4,808	5,419

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

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

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

Allocation of support costs:

	Basis of Allocation	31/03/21	31/03/20
		£'000	£'000
Human resources	Headcount	28	51
Information resources	Headcount	65	121
Supporter Relations	Headcount	-	-
		93	172

Governance Costs amounting to **£59k** incurred in the year to 31 March 2021 have been re-allocated across other categories of expenditure as required under Charities SORP FRS102.

Analysed as follows:

	31/03/2021	31/03/20
	£'000	£'000
Board expenses	1	2
Professional Costs	31	23
Governance staff costs	27	26
	59	51

7. Staff costs and Employee Benefits

Under section 9.28 of the Charities SORP 2015, we include any expenditure on staff working for the charity whose contracts are with and are paid by a related party. These costs were previously paid via a grant to Christian Aid and were accounted for within the total grants figure.

Staff Costs and Employee Benefits	31/03/21	31/03/21	31/03/21	31/03/20
	£'000	£'000	£'000	£'000
	International*	Ireland	Total	Total
Salaries	609	1,602	2,211	2,108
National Insurance Contributions	42	171	213	204
Pension contributions	57	111	168	167
	708	1,884	2,592	2,479

Full Time Equivalents	31/03/21	31/03/20
Average staff numbers	Number	Number
Headcount (Ireland & UK)	44	40
Headcount (HPP and Country Programmes)*	120	152
	164	192
FTE (Full Time Equivalent) (Ireland &UK)	39	40
FTE (Full Time Equivalent) (HPP and Country Programmes)*	41	32
	80	72

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

Staff by Activity	31/03/21	31/03/20
	Number	Number
Generating Funds	10	9
Charitable Activities	70	63

Total staff FTE	80	72
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The number of employees whose costs for the year fell within the following bands is:

Bands	31/03/21	31/03/20
	Number	Number
£0k - £60k	79	71
£60k - £70k	-	-
£70k - £80k	1	1
Total	80	72

Staff costs include salaries and benefits in kind.

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

The total salary of the Chief Executive Officer, Mrs Rosamond Bennett, is £71,627 per annum per annum. She also receives a 9% contribution to a defined contribution pension scheme, and the use of a car for Christian Aid Ireland business. This falls within the £70k-£80k band above.

Key management personnel

Key Management personnel include senior management and received remuneration of £441k (2019/20: £457k) in the year.

8. Directors' expenses

	No of Directors 31/03/21	Total £'000 31/03/21	No of Directors 31/03/20	Total £'000 31/03/20
Reimbursed to Directors	-	-	2	1

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

9. Pension Cost

The total pension cost for the charity was **£168k** (2019/20: £167k). There were £17k outstanding contributions at the balance sheet date (2019/20 £28k).

10. Net Income/(Expenditure)

Net income/expenditure is stated after the following charges:

	31/03/21	31/03/20
	£'000	£'000
Auditors' remuneration		
Audit fee	25	20
Operating lease rentals		
Buildings	34	90

Equipment	4	3
Car	5	5
Depreciation	1	3

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

Reconciliation of net income/(expenditure) to net cash flow from operating activities	31/03/21	31/03/20
	£'000	£'000
Net income/(expenditure) for the period (as per Statement of Financial Activities)	522	(192)
Adjustments for:		
Depreciation charges	1	3
Investment income	(2)	(6)
(Increase)/Decrease in debtors	367	(593)
Increase/(Decrease) in creditors	(363)	124
Net cash (used in)/provided by operating activities	525	(664)

Analysis of cash and cash equivalents	01/04/20	Change in Year	31/03/21
	£'000	£'000	£'000
Cash in bank and in hand	2,712	396	3,108
Investments	721	-	721
Net Funds	3,433	396	3,829

12. Fixed Assets

Intangible Fixed Assets	Computer Software in development	31/03/21
	£'000	£'000
Cost:		
Opening balance at 1 April 2020	5	5
Additions	-	-
Disposals	-	-
Closing balance at 31 March 2021	5	5
Depreciation:		
Opening balance at 1 April 2020	-	-
Depreciation in year	(1)	(1)
Disposals	-	-
Closing balance at 31 March 2021	(1)	(1)
Net Book Value at 31 March 2021	4	4
Net Book Value at 31 March 2020	5	5

Tangible Fixed Assets	Leasehold Improvements	31/03/21
	£'000	£'000
Cost:		
Opening balance at 1 April 2020	49	49
Closing balance at 31 March 2021	49	49
Depreciation:		
Opening balance at 1 April 2020	(49)	(49)
Closing balance at 31 March 2021	(49)	(49)
Net Book Value at 31 March 2021	-	-
Net Book Value at 31 March 2020	-	-

13. Debtors

Amounts falling due within one year	31/03/21	31/03/20
	£'000	£'000
Accrued income – Institutional funding	2,837	3,169
Other debtors	298	416
Related company – Christian Aid (Note 21)	86	3
	3,221	3,588

14. Creditors

Amounts falling due within one year	31/03/21	31/03/20
	£'000	£'000
Related company – Christian Aid (Note 21)	-	363
Other creditors	84	73
Payroll Taxes	59	70
	143	506

15. Restricted Funds

	Opening balance	Incoming resources	Outgoing expenditure	Exchange Translation	Transfers	Closing balance
	£'000	£'000	£'000	£'000	£'000	£'000
Appeal Funds:						
East Africa Crisis Appeal	-	-	(5)	-	-	(5)
Sierra Leone Mudslides Appeal	-	-	(2)	-	-	(2)
South Asia Floods Appeal	-	2	(3)	-	-	(1)
Rohingya Crisis Appeal	-	2	(2)	-	-	-
Syria Crisis Appeal	-	1	(1)	-	-	-
Indonesian Tsunami Appeal	-	-	(5)	-	-	(5)
Coronavirus Emergency Appeal	-	153	(143)	-	-	10
Lebanon Crisis Appeal	-	20	(21)	-	-	(1)
Total Appeal Funds:	-	178	(182)	-	-	(4)
Other Restricted Funds:						
Charity gifts	23	32	-	-	5	60
Denominational Appeals	315	236	(157)	(1)	-	393
Other earmarked income	-	4	(16)	-	(23)	(35)
Total Other Funds:	338	272	(173)	(1)	(18)	418
Government and other institutional funds	4,359	5,611	(5,717)	(7)	18	4,264
Total Restricted Funds	4,697	6,061	(6,072)	(8)	-	4,678

16. Unrestricted Funds

	Opening balance	Incoming resources	Expenditure	Transfers	Other gains/(losses)	Closing balance
	£'000	£'000	£'000	£'000	£'000	£'000
Operational reserve	1,187	-	-	837	-	2,024
Fixed asset reserve	5	-	(1)	-	-	4
Other designated funds	631	-	-	(426)	-	205
Total designated funds	1,823	-	(1)	411	-	2,233
Other unrestricted funds	-	2,445	(1,911)	(411)	(123)	-
Revaluation on combination	-	-	-	-	-	-
Total unrestricted funds	1,823	2,445	(1,912)	-	(123)	2,233

At 31 March 2021, £205k was set aside as other designated funds, £43k for anticipated costs for new office, £162k for fundraising development.

17. Analysis of Net Assets

Fund balances as at 31 March 2021 are represented by:	Unrestricted Funds Designated	Unrestricted Funds Other	Restricted Funds	Total
	£'000	£'000	£'000	£'000
Fixed Assets		4	-	4
Deposits and cash at bank and in hand	205	1,783	1,841	3,829
Other current assets		384	2,837	3,221
Current liabilities		(143)		(143)
Total net assets	205	2,028	4,678	6,911

18. Leasing Commitments

The company has the following lease commitments:

		31/03/21	31/03/20
		£'000	£'000
Building leases	Within 1 year	28	28
Building leases	2 – 5 years	-	-
Operating leases on equipment	Within 1 year	3	2
Operating leases on equipment	2 – 5 years	2	-
Operating leases on motor vehicles	Within 1 year	5	5
Operating leases on motor vehicles	2 – 5 years	4	9
		42	44

19. Future Commitments

There are no future commitments to projects as at 31 March 2021 (2019/20: none).

20. Other Commitments

There have been no significant capital commitments contracted for by the company or authorised by the Directors but not yet contracted for as at 31 March 2021.

21. Related Party Transactions

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

Christian Aid Ireland receive a share of the profits of Christian Aid Trading Limited.

The company has the following related party transactions with:

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

Related Party Transactions	CA UK	CA TL
	£'000	£'000
Opening Balance An intercompany creditor (Note 14)/Debtor (Note 13)	(363)	3
Transactions during the year		
Income	1,863	
Grants Expenditure	(51)	
Other Expenditure	(1,366)	
Closing Balance An intercompany creditor (Note 14)/Debtor (Note 13)	83	3

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

Grant expenditure to CA UK represents restricted grant to overseas partner.

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

22. Grant Funding

Irish Aid Programme Funding (PGII)

	31/03/21	31/03/20
	£'000	£'000
Income in Year	2,875	2,811
Expenditure:		
Angola	(323)	(411)
Burundi	(63)	-
Central America (Guatemala and El Salvador)	(361)	(274)
Colombia	(519)	(505)
Israel and the occupied Palestinian Territory	(597)	(473)
Sierra Leone	(359)	(360)
Zimbabwe	(408)	(388)
Organisational Development	-	(25)
Monitoring and Evaluation	(63)	(98)
Research	(71)	(38)
Management, Administration Costs and FX differences	(194)	(174)
Public Engagement	(39)	(41)
Total Expenditure	(2,997)	(2,787)
Net (expenditure)/income	(122)	24
Restricted PGII funds at 1 April	2,644	2,620
Restricted PGII funds at 31 March	2,522	2,644

Irish Aid Humanitarian Programme Plan (HPP)

	31/03/21	31/03/20
	£'000	£'000
Income in year	1,567	1,555
Expenditure		
Emergency grant – Burundi	(367)	(387)
Emergency grant – DRC	(378)	(464)
Emergency grant – Myanmar	(299)	(403)
Emergency grant – South Sudan	(329)	(379)
Organisational Development	(15)	(15)
Monitoring and Evaluation	(12)	(41)
Research	-	(15)
Management and Administration Costs	(128)	(117)
Total Expenditure	(1,528)	(1,821)
Net income/(expenditure)	39	(266)
Restricted HPP funds at 1 April	979	1,245
Restricted HPP funds at 31 March	1,018	979

Irish Aid Emergency Response Funds Scheme (ERFS)

	31/03/21	31/03/20
	£'000	£'000
Income in year	385	571
Expenditure		
Emergency grant – Bangladesh	(211)	-
Emergency grant – Democratic Republic of Congo	-	(306)
Emergency grant – Ethiopia	(113)	-
Emergency grant – Myanmar	-	(84)
Emergency grant – Nepal	-	(64)
Emergency grant – Malawi	-	(98)
Management and Administration Costs	(27)	(33)
Total Expenditure	(351)	(585)
Net income/(expenditure)	34	(14)
Restricted ERFS funds at 1 April	334	348
Restricted ERFS funds at 31 March	368	334

EuropeAid Violence to Peace

	31/03/21	31/03/20
	£'000	£'000
Funding received	195	120
Matchfunding from CAI	18	-
Income in the year	213	120
Expenditure		
Colombia	(27)	(97)
El Salvador	(163)	(219)
Management and Administration Costs	(1)	(16)
Total Expenditure	(191)	(332)
Net income/(expenditure)	22	(212)
Restricted EuropeAid funds at 1 April	-	212
Restricted EuropeAid funds at 31 March	22	-

United Nations Peace Building Fund (UNPBF)

	31/03/21	31/03/20
	£'000	£'000
Funding received	274	266
Income accrued	-	266
Income in the year	274	532
Expenditure		
Myanmar	(324)	(161)
Colombia	(107)	-
Management and Administration Costs	(25)	(11)
Total Expenditure	(456)	(172)
Net (expenditure)/income	(182)	360
Restricted UNPBF funds at 1 April	360	-
Restricted UNPBF funds at 31 March	178	360

At the year end, the above and other institutional donor balances of **£156k** complete the closing balance of Government and Other Institutional Funds of **£4,264k**. (see note 15).

23. Ultimate Controlling Party

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