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Charity Registration Number: 14987

FPM PARTNERSHIP

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Christian Blind Mission (Ireland)
(A Company Limited by Guarantee and not having a Share Capital)

Directors' Report and Financial Statements

for the year ended 31 December 2013

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Feargal McCormack FCA
Paddy Harty FCA
Teresa Campbell FCA
Michelle Hawkins FCA
Janette Burns FCA CTA TEP
Ruairi Martin FCA
Michael Farrell FCA
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Officers and Advisors

Directors	Fern Ross - Chairperson Len Morrison Gwen McNeill Bill Nolan Fiona Larkan
Secretary	Gwen McNeill
Chief Executive	Sarah O'Toole – CEO (appointed March 2014) Reinhold Behr – Interim CEO (appointed July 2013, resigned March 2014) David McAllister – CEO (resigned 02 July 2013)
Company Number	366182
Charity Number	14987
Registered Office & Business Address	M:Tek Building Armagh Road Knockaconny Co. Monaghan
Auditors	FPM Partnership Chartered Accountants and Statutory Auditors Penthouse Suite Block 5 Quayside Business Park Dundalk Co. Louth
Bankers	Allied Irish Banks plc The Diamond, Co. Monaghan & 140 Lower Drumcondra Road, Dublin 9 ESB Limited The EBS Building 2 Burlington Road Dublin 4 Permanent TSB 56-59 St. Stephens Green Dublin 2 Deutsche Bank Promenadenstr 6 64625 Bensheim ¹ Germany KBC Bank Ireland plc Sandwith Street Dublin 2

¹ CBM eV office is located in Bensheim, Germany

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Officers and Advisors (continued)

Solicitors

Morgan McManus Solicitors
The Diamond
Clones
Co. Monaghan

**Members (who are not
directors)**

Patrick Michael Kearney
Sheila Bouchier
Liam Faughnan
John Foster
Cormac O'Ceallaigh

Christian Blind Mission (Ireland)
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Directors' Report
for the year ended 31 December 2013

The Directors present herewith the audited financial statements for the year ended 31st December 2013. The comparative figures are for an 18 month period ending 31st December 2012 due to a change in accounting periods.

Statement of directors' responsibilities for financial statements

The directors are responsible for preparing the report and the financial statements in accordance with applicable law and generally accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland. Irish company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; 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 that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and comply with the Irish Companies Acts, 1963 to 2013. 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 have adopted the provisions of the Companies Act 1963 to 2013 and use as guidance the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 (revised May 2008) in preparing the annual report and financial statements of the Charity.

Going concern

Christian Blind Mission (Ireland), which will be hereafter referred to as CBM Ireland, is internationally associated with CBM International, which works in 80 countries across the globe and last year had an annual turnover in excess of €120 million.

CBM Ireland is dependent on the goodwill of the public and on established relationships built with governments and institutional donors. In order to reduce the risk of significant fluctuations in income, the organisation aims to maintain diverse sources of income, to develop new fundraising activities, to foster public commitment to the developing world, to promote good relations with institutional donors and to retain appropriate financial reserves. With committed grant income, cash reserves at bank and ongoing public income and corporate and trust funds, the directors are satisfied that CBM Ireland has adequate resources to continue for the foreseeable future from the date of approval of these financial statements. Accordingly, it is appropriate to adopt the going concern basis in the preparation of the financial statements.

Books of account

The measures taken by the directors to secure compliance with the company's obligations to keep proper books of account are the use of systems and procedures appropriate to the business and the employment of competent and reliable persons. The books of account are kept at the company's premises at M:TEK Building, Armagh Road, Knockaconny, Co. Monaghan.

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for the year ended 31 December 2013 (continued)

Legal status

CBM Ireland is a company incorporated under the Companies Act, 1963 to 2013 limited by guarantee and not having a share capital. The company is exempt from corporation tax. The objects of the company are charitable in nature with official charitable status, (Charity status no: CHY 14987). All income is applied solely towards the promotion of the charitable objectives of the company.

CBM Ireland is a voluntary member of CBM International (CBMI). CBMI is registered in Zurich and comprises 12 member national associations. As members of CBM International, all twelve member associations including CBM Ireland implement the majority of overseas program activities through one entity known as CBMeV which is a registered company under German law.

Directors & CEO

The names of the persons who were directors at any time during the year ending 31st December 2013 are set out below. Unless otherwise indicated they served as directors for the entire year.

Fern Ross (Chairperson)
Len Morrison
Gwen McNeill
Bill Nolan
Fiona Larkan

Of the 5 current Directors two are male and three are female representing a gender split of 40%/60%. The Chairperson is female. The Board of CBM Ireland is currently recruiting new board members and it is its intention to increase the number of directors from the current 5 to at least 8.

Mr David Mc Allister stepped down from his position as CEO of CBM Ireland during 2013. He has returned to the Democratic Republic of Congo, the country where he was born and spent his first 15 years.

Mr Reinhold Behr, a former CEO of CBM Australia, CBM Germany and current Director of Business Investment and Legal Affairs for CBM International, was appointed as Interim CEO of CBM Ireland in July 2013.

Principal activities and date of incorporation

CBM Ireland was incorporated on 3rd December 2002.

CBM is an international Christian development organisation, committed to improving the quality of life of people with disabilities in low income regions of the world. CBM envisions an inclusive world in which all persons with disabilities enjoy their human rights and achieve their full potential.

Together with a global network of partners, CBM aims to promote inclusion and make comprehensive healthcare, education and rehabilitation services available and accessible to an estimated 500 million persons with disabilities in low and middle income countries. CBM, with partners, reached more than 31 million people from 73 of the poorest countries in 2012 in Africa, Asia, Latin America and the Middle East. They came from all walks of life and from many different cultures - CBM offers support, assistance and capacity building irrespective of religion and actively promotes inclusion of women and girls.

CBM Ireland engages in both development and humanitarian programs and activities.

Vision, Aim and Values

CBM Ireland's **Vision** is an inclusive world in which all persons with disabilities enjoy their human rights and achieve their full potential.

CBM Ireland's Vision and Mission are aligned with CBM International and are based on the Inclusive Development approach.

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Directors' Report
for the year ended 31 December 2013 (continued)

Overcoming barriers

CBM Ireland's **Aim** - together with our partners - is to work with persons with disabilities to help them improve their quality of life by overcoming the barriers which cause exclusion. Some of these are:

- Lack of access to good quality health services
- Lack of access to good quality educational services
- Lack of opportunity to livelihood and economic empowerment
- Exclusion from participation in society due to environmental barriers
- Exclusion from participation in society due to attitudinal barriers

Our core **Values** underpin the way in which we behave and go about our purpose. They are clearly expressed through our thinking, behaviour and decision making - together, they establish our working culture.

CBM Ireland's Values are:

- Internationalism - We are an international organisation.
- Professionalism - We aim for quality in what we do.
- Integrity - We are good stewards of our resources.
- Communication - We communicate honestly and respectfully.
- Christianity - We aspire to follow the teachings of Jesus.
- Inclusion - We promote and practise inclusion. The physical environment, legislation, communication facilities and our thinking and attitudes all have the potential to exclude and isolate individuals or groups from mainstream society. CBM Ireland will endeavour both within the organisation and externally to identify barriers, and implement solutions which lead to a more inclusive society.

Building an inclusive society

CBM Ireland works in the most disadvantaged societies, irrespective of race, gender or religion. CBM Ireland seeks to:

- Reduce the prevalence of diseases which cause impairments.
- Minimise the conditions which lead to disability.
- Promote equal opportunities for economic empowerment, livelihood security, and full inclusion in all aspects of society for persons with disabilities.

CBM Ireland's approach to Inclusive Development

CBM Ireland works with partners for the empowerment and inclusion of persons with disabilities, improving their lives directly and utilising their skills and resources to develop society as a whole.

CBM Ireland advocates for equal rights of persons with disabilities in society and seeks to support healthcare, educational, rehabilitative and income generation services designed to maximise their quality of life.

CBM Ireland promotes inclusive development on various levels:

- Supporting persons with disabilities in the poorest areas of the world directly to access healthcare, education, training or livelihood support so that they can participate in society on an equal basis with others.
- Advocating for inclusion on a national and global scale, calling upon governments, including Ireland, to implement the UN Convention on the Rights of Persons with Disabilities (CRPD) in a sustainable way so that the social and political change it promises can be mobilised to improve the quality of life of persons with disabilities.
- Advocating for the rights and needs of persons with disabilities as an integral part of Inclusive Emergency Response.

To do this, CBM operates within the frameworks provided by the UN Convention on the Rights of Persons with Disabilities (CRPD) and the Millennium Development Goals (MDGs).

CRPD - sets out a framework for the inclusion of persons with disabilities in all aspects of society and development. The Convention provides the legal basis for the advocacy activities of CBM Ireland and its partners.

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MDGs - a global partnership promoting poverty reduction, education, maternal health, gender equality, and aiming at combating child mortality, AIDS and other diseases.

Inclusive Emergency Response

CBM Ireland works in close partnership with CBM International's Emergency Response Unit (ERU) and local partners to provide effective support to people with disabilities and their families during times of conflict or natural disaster.

When disasters/conflicts happen, CBM Ireland, alongside the ERU and our partners, can identify people living with disabilities among the affected population and meet their immediate needs of food, water, shelter and healthcare. After the initial emergency response, CBM remains in the affected area to support, plan and develop long-term programmes that promote the inclusion of persons with disabilities into all aspects of community life such as:

- Access to health care and rehabilitative services.
- Access to livelihood programs.
- Access to education and vocational training.
- Advocacy to ensure the voices of persons living with disabilities are heard and their needs are acted upon in planning and reconstruction.

Structure, Governance and Management

CBM Ireland

CBM Ireland is a registered charity, CHY 14987 and is constituted as a company limited by guarantee, registered number 366182. The Memorandum and Articles of Association signed on 3rd December 2002 (amended by Special Resolution on 23rd May 2013) represent the founding governance documents of CBM Ireland.

CBM Ireland is governed by a Board of Directors, the maximum number of which can be 12. The Board is responsible for determining the policies and overall strategic direction of the Charity. It has ultimate responsibility for the organisation. It meets regularly on at least three occasions per annum and delegates CBM Ireland's day-to-day operations to the Chief Executive. As a not-for-profit, charitable company the Board of Directors are unpaid and provide their time in a voluntary capacity.

During the year the Board met on 4 occasions, 22nd March, 23rd May, 27th August and 5th December 2013.

The Board of Directors is committed to maintaining the highest standards of corporate governance and has adopted the principles of good corporate governance as outlined in the Irish Development NGO's Code of Corporate Governance². The Directors determined that it was appropriate for CBM Ireland to comply with the Code and every effort will be made by CBM Ireland to ensure it does so. The Board recently introduced a Board Meeting Evaluation Sheet and the results of the evaluation process are used constructively as one mechanism to improve Board effectiveness.

During 2012 CBM Ireland, with the assistance of its solicitors, undertook a full review of its founding Memorandum and Articles of Association and a number of changes and amendments have been proposed. The revised Memorandum & Articles were approved by the Board and Members by Special Resolution on 23rd May 2013 and were filed with the Companies Office in December 2013.

² The Code of Corporate Governance was written and compiled by Dóchas, the representative association of development NGOs in Ireland, in partnership with the Corporate Governance Association of Ireland following a comprehensive period of consultation and dialogue with stakeholders.

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The members of the Board of Directors are shown on Page 1 and 4. New Directors are proposed and elected in consultation with the Members and with a view to ensuring that all the skills and experience needed to govern an organisation like CBM Ireland are fully represented. New Directors are invited to attend a comprehensive induction with both existing board members and senior management which covers all areas of CBM Ireland's programs, finances, operations and activities.

The Board Members are presently in the process of identifying and recruiting additional Board members and has drawn up a detailed list of skills and experiences required for the roles. CBM Ireland is using its own channels and networks to assist the recruitment as well as using the services of Boardmatch Ireland, an independent organisation which specialises in placing qualified people on the boards of the not-for-profit sector. Once suitable candidates have been identified a formal interview will be conducted to establish the candidate's eligibility which will include a commitment to CBM's core values and mission as well as professional experience and expertise across a range of disciplines appropriate to the needs of the organisation. New board members must be able to commit to a minimum of one four year term.

There are 4 sub-committees of the Board all of which report directly back to the full Board:

1. The **Audit, Finance & Risk Committee** which consists of three Board directors.
The Board has scope to co-opt additional external expertise as required. The main objectives of the Committee are:
 - To review the annual audited financial statements of the charity and recommend them to the Board.
 - Take responsibility on behalf of the Board for overseeing all aspects of financial planning, management, assesses internal financial control systems, and monitors risk management
 - Recommends the re-appointment of the external auditor or makes recommendations for a replacement.
2. The **Overseas Programme Committee** which consists of three board members. The Board also has the scope to co-opt additional external expertise as required. Its primary purpose is to safeguard and continuously improve programme quality and impact. The Committee acts as an advisory group to the International Program Department of CBM Ireland on issues such as program quality, results, impact, sectoral priorities and geographic focus.
3. The **Human Resources & Remuneration Committee** which consists of two board members. Its primary function is to determine the organisation's remuneration policy, terms and conditions for the Chief Executive.
4. The **Board Development Committee** which consists of the Chairperson and the CEO. The purpose of this committee is to identify new board members and enhance the capacity of the current board.

The full Board retains overall governance responsibility, including the establishment and approval of all general policies under which management operates. The roles, responsibilities and activities of the Board are explicitly outlined in CBM Ireland's Standing Board Policies Manual. This manual is currently being realigned with the revised Memorandum and Articles of Association. In addition to the Standing Board Policies Manual other key CBM Ireland policies which outline and guide conduct and behaviour are:

- CBM International Charter
- Code of Conduct to Protect Children and Vulnerable Persons
- Development Framework Policy
- Partnership Policy
- CBR Policy
- Risk Management Policy and Fraud Policy
- Safety & Security Policy
- Financial Procedures Manual
- Statement of Integrity

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Internal controls over all forms of commitment and expenditure continue to be reviewed and amended as necessary to improve efficiency. Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by both senior management and the board of directors. Various internal control systems are in place to enable CBM Ireland function effectively and efficiently. They include:

- a strategic plan and annual budget approved by the directors;
- regular consideration by the directors of financial results, variances from budgets, and non-financial performance indicators;
- delegation of day-to-day management authority and segregation of duties to the CEO and senior management team;
- identification and management of risks.

The members of CBM Ireland are the current Board of Directors, plus 5 others (listed on Page 2) and their liability is limited to €10.

CBM International

CBM International has 12 Member Associations³ of which CBM Ireland is one. Together, they support one joint international development programme. They create awareness and advocate for the inclusion of persons with disability in all aspects of society, particularly for services for persons with disabilities in low income settings. They mobilise hundreds of thousands of supporters through communication and fundraising campaigns.

The CBM Assembly of Members is made up of Delegates of the 12 Member Associations (MAs). The "CBM International" Board is appointed by the Assembly. The CBM International Board appoints, supervises and advises the Senior Executive Board. The President's main functions are CBM International leadership, CBM Family unity and growth, and CBM representation internationally.

Senior Management

The CBM Ireland senior management team (SMT) is led by the Chief Executive and includes the:

- Finance Manager
- Fundraising and Communications Manager
- Advocacy Coordinator
- International Program Manager

Interaction and communication between the CBM Ireland board and the SMT is channelled via the Chief Executive. On occasion senior managers will make presentations to the board on their respective areas and the Finance Manager and International Program Manager interact regularly with the Finance, Audit & Risk Committee and the Programme Committee respectively.

Memberships and Networks

CBM Ireland is a member of and active within a number of groups and organisations

- CBM International
- Dóchas⁴
- Chair of the Dóchas Disability and Development Working Group
- Member of the Dóchas Humanitarian Aid Working Group
- Member of the Dóchas Results Working Group and Finance Managers Group

³ CBM Australia, CBM Canada, CBM Germany, CBM Ireland, CBM Italy, CBM Kenya, CBM New Zealand, CBM South Africa, CBM Switzerland, CBM UK, CBM USA, CBM France

⁴ The official representative body for Ireland's aid and development agencies

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- International Disability and Development Consortium (IDDC)⁵
- Co-Chair of the EU Task Force Working Group of the IDDC (since February 2013)
- Fundraising Ireland Member

Compliance with sector-wide standards

As part of CBM Ireland's commitment to constantly seek to improve its work, the board of directors and staff monitor and engage with standards and codes which are developed for the sector in Ireland and globally. CBM Ireland is a signatory to the following:

- Irish NGO's Code of Corporate Governance (Dóchas Code)
- Code of Conduct on Images and Messages (Dóchas Code)
- SORP – Statement of Recommended Practice Accounting and Reporting by Charities (revised 2008) is used as guidance in preparing CBM Ireland's financial reports and statements
- Guiding Principles for Fundraising⁶
- INGO Accountability Charter

Health and Safety

CBM Ireland's health and safety policy is to:

- Comply, at a minimum with all applicable legislation and continually improve our health and safety stewardship towards industry best practice
- Ensure our employees are aware of and implement the company's health and safety imperatives
- Ensure that our company provides a healthy and safe workplace for all employees and take due care of all sponsors and visitors to our business premises.
- Require all our company employees to work in a safe manner as mandated by law and best practice
- Ensure that all staff travelling overseas have the necessary travel, health insurance and security clearance
- Ensure CBM Ireland's office is fully accessible

Strategic Plan

CBM Ireland's 4 year Strategic Plan 2011-2014, sets out the broad strategic directions for the organisation and forms the foundation of all programs, operations and activities. The strategy and its contents have been approved by the Board of Directors following a comprehensive consultation and participatory process with a wide section of stakeholders in Ireland and overseas.

CBM Ireland's Strategic Plan 2011-2014 sets out five Strategic Objectives which are then further divided into sub-objectives. The five strategic objectives are as follows:

1. Ensure CBM Ireland's existing and future overseas programmes and partnerships fulfil the mission and vision of reaching and involving persons with disabilities in the world's poorest communities.
2. Ensure disability is mainstreamed in development, by recognising that effective programmes to alleviate poverty must include people with disability, and promoting this message through our development education; advocacy and partnerships with key stakeholders.
3. Define and promote CBM Ireland's brand (mission, values, expertise, experience) while maintaining alignment with CBM's international brand.
4. Strategically engage the Irish public through fundraising, PR and public education to ensure adequate resources to accomplish CBM Ireland's immediate, mid-term and long term mission and vision.

⁵ The IDDC is a global consortium of 26 disability and development NGOs, mainstream development NGOs and disabled peoples organisations (DPOs) supporting disability and development work in more than 100 countries around the world.

⁶ Irish Charities Tax Reform (ICTR)

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5. Create and develop a professional, efficient and passionate workforce and Board, capable of fulfilling our mission, internalising our values and reflecting modern Irish society.

A number of sub-objectives have been developed and agreed for each of the above objectives. Each department within CBM Ireland is responsible for developing its own annual action plan which will contribute to the achievement of the sub-objectives and the overarching objectives. It is the responsibility of senior management and the Chief Executive to ensure this is achieved in a coordinated and systematic manner by aligning all departmental annual action plans in a CBM Ireland business plan for each year.

The current Strategic Plan is due for renewal at the end of 2014 and work commenced in October 2013 to begin formulating the next Strategic Plan. The strategic formulation process is being facilitated by Mr Markus Hesse, Vice President Finance & Strategy CBM International.

Achievements and Performance 2013

The Board's strategy for achieving our objectives is to focus CBM Ireland's work both geographically and thematically. CBM Ireland concentrates its programme of work in selected countries in Central and Eastern Africa, although not exclusively. Together with a network of partners in these countries, CBM Ireland aims to promote inclusion and make comprehensive healthcare, education, rehabilitation and livelihood services available and accessible to persons with disabilities and their families. We also respond to sudden onset emergencies/conflict and natural disasters in the countries where we work as well as beyond through the broader CBM family. Whether the response is developmental or humanitarian CBM Ireland prioritises the issues and particular situations of women and girls and towards this end places significant emphasis on building the gender mainstreaming capacity of its local implementing partners. CBM Ireland has taken a leading role within the CBM family on highlighting the issue of Neglected Tropical Diseases (NTDs)⁷ and this area is expected to become an important part of CBM family program portfolio in the coming years.

In 2013, CBM Ireland supported programmes in Democratic Republic of Congo (DRC), Kenya and Uganda and through the CBM family, provided emergency funding for the Philippines Emergency in December 2013. CBM Ireland finances its programs and activities through a combination of its own resources and funding from Irish Aid and the UK's Department for International Development (DfID).

The overall aim of programs supported during 2013 was:

'Supporting the provision of services to prevent and treat conditions, which lead to impairment and disability and providing inclusive education and rehabilitation services to improve the quality of life of individuals with disability'

Democratic Republic of Congo

i. Supported with funding from Irish Aid Civil Society Fund

In Democratic Republic of Congo (DRC) the development program focuses on improving the lives of persons with disabilities and those at risk of disability by providing a comprehensive range of health, rehabilitation, education and livelihood services to persons with disabilities and their families. Persons with disabilities generally have poor health, limited education, fewer economic opportunities and higher rates of poverty than people without disabilities. The program strategy is based on a holistic approach of 'Integrated Inclusive Development' based on World Health Organisation (WHO) model of Community Based Rehabilitation (CBR) – providing comprehensive Care, Treatment and Rehabilitation for persons with disabilities and those at risk of disability. CBR is implemented through the combined efforts of people with disabilities, their families, organisations and communities, relevant government and non-government, health, education, vocational, social and other services.

⁷ Neglected tropical diseases (NTDs) are a group of chronic disabling infections affecting more than 1 billion people worldwide, mainly in Africa and mostly those living in remote rural areas, urban slums or conflict zones. Beyond their negative impact on health, NTDs contribute to an ongoing cycle of poverty and stigma that leaves people unable to work, go to school or participate in family and community life.

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Through its local partners Heal Africa in Goma and Synergie Simama (SYSI) in Bunia the program focused on alleviating physical limitation – mobility, vision, hearing – of the target group, with specific focus on women and children by providing reconstructive surgery and rehabilitation, preventive and curative services. Assistive devices such as hearing and walking aids were an integrated component of the rehabilitation to enable individuals achieve mobility and self-help. The program trained a targeted number of focal community members to promote and advocate for accessibility of services to persons with disabilities and increase community awareness to reduce stigma and social exclusion.

Challenges:

The prevailing insecurity and sporadic fighting in DRC has had a significant effect on program implementation. The process of baseline data gathering for program strategic planning faced significant challenges. The continual displacement of the population from their homes to the many Internally Displaced Persons (IDP) Camps in the Eastern DRC area made identification of persons with disabilities very difficult in the sprawling Internally Displaced Camps in the various communes.

Persons with disabilities are exceptionally vulnerable in conflict situations, as they have limited capacity to reach safety and are easily separated from family and community members.

To ensure staff and stakeholders safety, activity plans were frequently adjusted according to prevailing risk assessments.

Summary of Main Achievements:

1. The program year started with strengthened partner engagement focusing on finalising the revised Results Framework (RF). Three partner consultation meetings, two project monitoring visits and one RF training were conducted between November 2012 and May 2013.
2. Heal Africa referral hospital for Eastern DRC based in Goma and SYSI scaled up activities in the second quarter of 2013 after facing an extensive influx of emergency cases due to a series of overlapping conflicts in DRC. People with disabilities in Goma are identified through Heal Africa Hospital where the entry point for care and treatment is initiated.
3. Community Activists were trained on CBR approach, HIV/AIDS, Child Protection and social communication and disability.
4. School fees were paid for Children with Disability (CWD) and the children were integrated in a mainstream school with classrooms and facilities improvised for accessibility.
5. Mobile Ophthalmology outreach was conducted in 4 outlying districts in Ituri where cataract operations and other eye related treatments were undertaken.
6. 20 persons were sponsored for training in tailoring, embroidery, knitting, welding and carpentry.

CBM Ireland has also provided medical equipment and supplies to the Heal Africa hospital in Goma. This hospital has a high quality surgical capacity as well as specialising in the much need area of orthopaedics. The medical equipment supplied supports medical care, treatment and rehabilitation for people with disabilities.

ii. Supported with funding from UK Department for International Development (DIFID)

During 2013, DIFID, through The Liverpool School of Tropical Medicine provided funding for a co-ordinated mapping strategy that will allow parallel mapping activities for Neglected Tropical Diseases (NTD's) in 8 provinces in the Democratic Republic of Congo where over 40 million people may be at risk of exposure to these diseases. The fund aims to control and eliminate NTD's through mobilising and directing resources, advocating for innovation, integration and cost-effective programmes. The results from the mapping activities will inform the optimal targeting of treatments in schools and communities in all provinces in DRC. Given the vast experience of CBM in DRC, the current contract was awarded to CBM to undertake the financial management of the funds contributed by the Centre for Neglected Tropical Diseases and the facilitation of an NTD stakeholders meeting which took place in February 2013. This work was carried out in co-operation with the CBM Co-ordination Office in Kinshasa and is due to be completed by March 2014.

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Kenya – Garissa County of Northern Kenya

CBM Ireland's support to programs responding to the recent Horn of Africa and Sahel food security crises prioritised the targeting of women and children living with disabilities. In addition to the provision of life saving assistance CBM Ireland continues to support post emergency sustainable food production activities in both regions. The project aims at improving food security and nutrition, access to water and sanitation, targeting persons with disabilities and children with special needs among the Somali pastoralist community of Garissa County, North Eastern Kenya. The project commenced during 2012 for a period of 12 months. The project was implemented through Northern Nomadic Disabled Organisation (NONDO) – a non-governmental organisation formed by Persons with Disabilities from Northern Kenya.

Philippines Emergency – Typhoon Haiyan

Following the devastating typhoon that struck the Philippines in November 2013, CBM Ireland joined CBM International in providing immediate life saving assistance and support to persons with disabilities and their families. From late November to early December 2013, CBM has distributed food and survival supplies to 6,800 families through local partners on the ground and to ensure that persons with disabilities are not forgotten particularly in the most affected area of Panay Island.

CBM is now working on the next phase of recovery ensuring that reconstruction efforts will be inclusive. It is now crucial to 'build back better' ensuring accessibility is considered and that people with disabilities will be active players in making their communities more resilient.

Kenya – Mengo Hospital Eye Clinic

CBM Ireland supported the Mengo Eye Hospital – a separate unit within the Mengo General Hospital located in the centre of Kampala, Uganda and serves a population of 2-3 million people. In reference to the CBR matrix, the programme focuses on medical care and prevention. It has an outpatient clinic providing professional diagnosis and treatment of common eye diseases, laser treatment for diabetic eye diseases and glaucoma. The eye unit has a paediatric clinic for all children's eye care, an optical unit and low vision department. The eye department was established in 1989 and is run as a partnership between Mengo Hospital and CBM.

Advocacy

Mary Keogh continues to hold the post of Advocacy Coordinator with CBM Ireland. 2013 was a busy year for CBM Ireland's advocacy work. First and foremost, Ireland hosted the EU presidency and CBM Ireland made a contribution to this presidency at domestic and EU level by participating in a number of task groups and also participating in round table discussions on inclusive development in the European Parliament in Ireland. CBM Ireland in partnership with Dochas Working Group on Disability International Development published a document on Achieving Global Disability Inclusion. This document was well received and formed the basis of a conference which CBM Ireland took the lead in organising in May 2013. The conference invited development experts from bilateral agencies working on disability inclusive development to share their experiences on inclusive development. Ireland's Minister for Trade and Development was in attendance and gave the opening address at the conference.

In 2013 at a policy level there was also positive developments on disability inclusive development domestically and internationally. In Ireland the Irish government published its new policy on international development 'One World, One Future' which had a number of references to including persons with disabilities. This was a great success for disability inclusive development. CBM Ireland along with other organisations welcomed the new policy and throughout 2013 worked with members of the Dochas Working Group on International Disability and International Development to assess how best to support the new policy. At international level, CBM Ireland attended the UN High Level meeting in New York on Disability and presented at a side event at the UN.

Fundraising and Communications

CBM Ireland raises funds primarily through the generosity of loyal and generous supporters throughout Ireland. Although 2013 was a particularly challenging year for many charitable organisations and our voluntary income was down 7% year on year, together with our supporters we successfully raised €1,217,800. We wish to sincerely thank our supporters who made and continue to make regular gifts, through standing

Christian Blind Mission (Ireland)
(A Company Limited by Guarantee and not having a Share Capital)

Directors' Report
for the year ended 31 December 2013 (continued)

orders and direct debits, in this difficult economic climate. This income provides a source of stability and allows us to plan for CBM Ireland's existing and new overseas programmes.

In 2013 CBM Ireland responded to humanitarian emergencies in DRC and in the Philippines through the highly skilled capacity of CBM International Emergency Response Unit (ERU) and our long term partner relations in these countries. Our mailing campaign in January 2013, in response to the crisis in Goma, DRC, raised approximately €84,000 and our campaign for the emergency in the Philippines, in November, raised approximately €89,000.

In December 2013, CBM Ireland launched a new website to reflect better our organisation and our supporters' needs. Our website satisfies the requirements (level A) of the Web Content Accessibility Guidelines (WCAG) 2.0. It uses features designed to remove barriers for users with disabilities, including those who are blind or have low vision, hearing disabilities, physical disabilities or limited mobility, and those who require adjustments due to characteristics associated with ageing or limiting environments.

We wish to sincerely thank kind friends of CBM Ireland, Eamonn O' Donoghue, Padraigin O' Donoghue, and the committee members of the Claregalway Garden Festival for inviting CBM Ireland to participate in yet another successful and enjoyable event in July 2013. We would also like to thank those supporters who continue to attend special events that CBM organise on occasion, and for those who have organised events to support our programmes and the people we serve.

Irish Aid

CBM Ireland values greatly the funding received from and the broader relationship it has with Irish Aid, which is part of the Irish Government's Department of Foreign Affairs.

Under its Civil Society funding stream Irish Aid committed funds to CBM Ireland's country programs in Democratic Republic of Congo (DRC). The change to results-based programme management necessitated the development of agreed baselines and a better understanding of our 'theory of change'. CBM Ireland therefore put the key focus for 2013 on the development of a results-based management framework to ensure a strong and coherent programme with a clear added value for our beneficiaries.

The relationship with Irish Aid is one of considerable importance and value to CBM Ireland not just because of funding but also as a means of engaging in and influencing the national and international debate around disability, human rights policy and inclusive development. CBM Ireland will continue to place priority importance on its relationship with Irish Aid. In doing so CBM Ireland staff will regularly interact and communicate with Irish Aid staff in the Civil Society Department and through participation in the various Dochas working groups.

Reserves Policy

CBM Ireland's resources at the end of the year were €371,277 (end of previous reporting period €407,756). The Board reviews Reserves on an annual basis so as to ensure that sufficient funds are available to allow for spending on programmes and fundraising activity to continue without disruption in the case of a fall in income. All reserves are currently held in cash. The policy of CBM Ireland is to hold a minimum of 1 years overseas funding of CBM Ireland's commitments and 3 months operating costs as a reserve.

Risk Management

The directors of CBM Ireland recognise their responsibility to regularly review and assess the risks faced by the organisation in all areas of its work and plan for the management of those risks. Risk is an everyday part of charitable activity and managing it effectively is essential if the directors are to achieve their key objectives and safeguard CBM Ireland's funds and assets.

Risk is defined by CBM Ireland as the uncertainty surrounding events and their outcomes that may have a significant impact, either enhancing or inhibiting on any area of the charity's operations.

By managing risk effectively the directors of CBM Ireland can help ensure that:

Christian Blind Mission (Ireland)
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Directors' Report
for the year ended 31 December 2013 (continued)

- Significant risks are known and monitored, enabling directors to make informed decisions and take timely action
- The charity makes the most of opportunities and develops them with the confidence that any risks will be managed
- Forward and strategic planning are improved
- The charity's aims are achieved more successfully

The directors of CBM Ireland have incorporated risk management into their management processes and have adopted a clear risk management policy that helps them ensure that:

- The identification, assessment and management of risk is linked to the achievement of the charity's objectives
- All areas of risk are covered
- A risk exposure profile can be created that reflects the directors' views as to what levels of risk are acceptable
- The principal results of risk identification, evaluation and management are reviewed and considered
- Risk management is ongoing and embedded in management and operational procedures

The principle risks and uncertainties facing CBM Ireland are as follows:

- **Income instability:** Like all organisations CBM Ireland has been affected by the challenging economic conditions and the recent revelations regarding salary top-ups in Section 38 companies. CBM Ireland is entirely dependent on the goodwill of the public and on Governments and co-funders. The fundraising environment remains very challenging. In order to reduce the risk of significant fluctuations in income, CBM Ireland aims to maintain diverse sources of income while maintaining appropriate levels of reserves.
- **Major fraud and error:** Significant errors or fraud could severely damage the company's reputation as well as resulting in the loss of resources. The company has developed detailed financial procedures and reporting systems to mitigate this risk which are reviewed on a regular basis.
- **Achievement and demonstration of programme impact:** It is important that the company demonstrates the effective use of donor funds by being able to measure the impact of its programming activities. Significant work and training was undertaken during 2013 in the development of appropriate systems which will continue to be developed during 2014.
- **Security and welfare of CBM Ireland personnel while overseas:** CBM Ireland has comprehensive security management policies and insurance in place in order to ensure that this risk is appropriately managed.

The directors and senior management recognise that risk management is an on-going process ensuring that new risks are identified and addressed as they arise and that previously identified risks and/or their significance may have changed.

Results

The results for the year are set out in the Statement of Financial Activities on page 19.

Subsequent Events

The directors in their meeting on 27th February 2014 have appointed a new CEO for CBM Ireland to commence employment as of 31st March 2014. The Board wish to thank the interim CEO for the excellent services provided in this transition period.

Apart from the above, there have been no other significant events affecting the company since the year end.

Research and development

The company did not engage in any research and development during the year.

Christian Blind Mission (Ireland)
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Directors' Report
for the year ended 31 December 2013 (continued)

Focus for Financial Year ended 31st December 2014

CBM Ireland will endeavour to maintain existing programmes and operations and subject to funding will seek to expand activities in DRC and surrounding countries. An ongoing focus over the coming twelve months will be building the capacity of our implementing partners in the area of results based management, theories of change and impact monitoring and evaluation. It is very important to CBM Ireland that as an organisation we can clearly demonstrate to our stakeholders the real, sustainable and positive impact of our work.

CBM Ireland's relationship with Irish Aid is an important and valued one. We will continue to work with Irish Aid's Civil Society Department to ensure funding opportunities are maximised to deliver quality programmes for persons with disabilities.

Campaigning for the rights of persons with disabilities and for genuine and real inclusive development will remain a central feature of CBM Ireland's work nationally and internationally. The focus for 2014 will be to work with members of the Dochas Working Group to develop a consortium to work on disability inclusive development and secondly to continue working on post 2015. We will also continue to emphasize to the Irish Government the importance of immediately signing the UN Convention on the Rights of Persons with Disabilities.

Formulation and development of the next Strategic Plan will continue during 2014 resulting in a strategic map and objectives 2015 to 2018.

Transactions involving directors

Other than that disclosed in Note 7, no director has any interest in the company as it is limited by guarantee and there were no contracts in relation to the affairs of the company in which the directors had any interest, as defined in the Companies Act 1990, at any time during the year ended 31st December 2013.

Political Contributions

There were no political contributions in 2013, and as a result no disclosures are required under the Electoral Act, 1997.

Auditors

The auditors FPM Partnership have expressed their willingness to continue in office in accordance with the provisions of section 160(2) of the Companies Act, 1963. A resolution to reappoint FPM Partnership as CBM Ireland's auditors will be proposed at the forthcoming Annual General Meeting.

On behalf of the board



Fern Ross
Director

Date: 8 May 2014



Gwen McNeill
Director

Date: 8 May 2014

Christian Blind Mission (Ireland)
(A Company Limited by Guarantee and not having a Share Capital)

Statement of Directors responsibilities for the members' financial statements

The Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish company law requires the Directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Refer to the Charities SORP issued in March 2005 (revised in May 2008) for guidance; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Directors confirm that they have complied with the above requirements in preparing the financial statements.

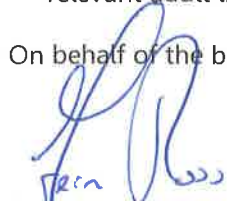
The Directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 1963 to 2013 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the charity.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Directors are aware:

- There is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware, and
- The Directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

On behalf of the board



Fern Ross
Director

Date: 8 May 2014



Gwen McNeill
Director

Date: 8 May 2014

Christian Blind Mission (Ireland)
(A Company Limited by Guarantee and not having a Share Capital)

**Independent Auditors' Report to the members of
Christian Blind Mission (Ireland)**

We have audited the financial statements of Christian Blind Mission (Ireland) for the year ended 31 December 2013 which comprise the Statement of Financial Activities, the balance sheet, the cash flow statement and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As described in the statement of Directors' responsibilities the company's Directors are responsible for the preparation of the financial statements in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by Chartered Accountants Ireland (Generally Accepted Accounting Practice in Ireland).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland and are properly prepared in accordance with the Companies Acts 1963 to 2013. We also report to you whether in our opinion: proper books of account have been kept by the company and whether the information given in the Directors' Report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit and whether the financial statements are in agreement with the books of account.

We also report, to the members if, in our opinion, any information specified by law regarding Directors' remuneration and Directors' transactions is not disclosed and, where practicable, include such information in our report.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

FPM PARTNERSHIP

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Michael Farrell FCA
Allison Burnside FCA FABRP

Karen Coulter FCA
Brenda O'Hare FCA
Seamas Keating ACA MABRP



Registered
Tax
Consultants



VAT Registration
Number:
IE 952 893 1V

FPM Accountants LLP &
FPM Partnership are part
of the FPM Group and
trade as FPM.

FPM is the trading name of FPM
Partnership, which is regulated by
Chartered Accountants Ireland,
and is authorised to carry on
investment business in the Republic
of Ireland.

Christian Blind Mission (Ireland)
(A Company Limited by Guarantee and not having a Share Capital)

Independent Auditors' Report to the members of
Christian Blind Mission (Ireland)

It also includes an assessment of the significant estimates and judgements made by the Directors' in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 31 December 2013 and of its deficit and cash flows for the year then ended; and
- have been properly prepared in accordance with the Companies Acts 1963 to 2013.

We have obtained all the information and explanations, which we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

In our opinion the information given in the Directors' report is consistent with the financial statements.



Michael Farrell (Senior Statutory Auditor)

For and on behalf

FPM Partnership

Chartered Accountants & Statutory Auditors

Penthouse Suite

Block 5, Quayside Business Park

Dundalk

Co. Louth

Date: 8 May 2014

This is certified a true copy.


On behalf of the board

Fern Ross
Director



Gwen McNeill
Director

Date: 8 May 2014


Gwen McNeill
Secretary

Date: 8 May 2014

Date: 8 May 2014

Christian Blind Mission (Ireland)
(A Company Limited by Guarantee and not having a Share Capital)

Statement of Financial Activities
for the year ended 31 December 2013

		Unrestricted Funds	Restricted Funds	Total 12 Months 2013 €	Total 18 Months 2012 €
Incoming Resources	Notes 2	907,435	1,174,415	2,081,850	2,883,434
Resources Expended:					
Charitable Activities	3	(562,168)	(979,806)	(1,541,974)	(2,219,931)
Cost of Generating Funds		(253,352)	(127,805)	(381,157)	(571,485)
Administration Services & Governance		(195,198)	-	(195,198)	(317,890)
Total resources expended		<u>(1,010,718)</u> =====	<u>(1,107,611)</u> =====	<u>(2,118,329)</u> =====	<u>(3,109,306)</u> =====
Net movement in funds	16	(103,283)	66,804	(36,479)	(225,872)

There are no recognised gains or losses other than those included in the results above and therefore no statement of recognised gains and losses has been presented.

On behalf of the board


Fern Ross
Director


Gwen McNeill
Director

Date: 8 May 2014

Date: 8 May 2014

The notes on pages 22 to 32 form an integral part of these financial statements.

Christian Blind Mission (Ireland)
(A Company Limited by Guarantee and not having a Share Capital)


Balance Sheet
as at 31 December 2013

		12 Months		18 Months	
	Notes	€	€	€	€
Fixed Assets					
Tangible assets	9		9,130		6,910
Current Assets					
Debtors	10	9,438		7,570	
Cash at bank and in hand		1,572,483		1,851,654	
		<u>1,581,921</u>		<u>1,859,224</u>	
Creditors: amounts falling due within one year	11	(176,358)		(164,962)	
Net current assets			1,405,563		1,694,262
Total assets less current liabilities			<u>1,414,693</u>		<u>1,701,172</u>
Creditors: amounts falling due after more than one year	12		(1,041,994)		(1,141,994)
Deferred income	14		(1,422)		(151,422)
Total charity funds			<u>371,277</u>		<u>407,756</u>
Funds					
Designated funds	15		300,000		300,000
Unrestricted Funds	15		7,132		110,415
Restricted Funds	15		64,145		(2,659)
Total charity funds	15		<u>371,277</u>		<u>407,756</u>

On behalf of the board


Fern Ross
Director

Date: 8 May 2014


Gwen McNeill
Director

Date: 8 May 2014

The notes on pages 22 to 32 form an integral part of these financial statements.

Christian Blind Mission (Ireland)
(A Company Limited by Guarantee and not having a Share Capital)

Cashflow Statement
for the year ended 31 December 2013

		12 Months 2013	18 Months 2012
	Notes	€	€
Net Incoming Resources		(36,479)	(225,872)
Depreciation		3,571	5,028
(Increase) in debtors		(1,868)	(3,634)
(Decrease) in creditors		(136,865)	(267,426)
Net cash inflow from operating activities		(171,641)	(491,904)
		=====	=====
Cashflow Statement			
Net cash inflow from operating activities		(171,641)	(491,904)
Capital expenditure	19	(5,791)	(8,075)
Financing	19	-	(8,893)
(Decrease)/Increase in cash in the period		(177,432)	(508,872)
		=====	=====
Reconciliation of net cashflow to movement in net funds	20		
(Decrease)Increase in cash in the period		(177,432)	(508,872)
Cash Inflow/(Outflow) from movement in debts and lease financing		-	8,893
Change in Net funds resulting from cashflows		(177,432)	(499,979)
		=====	=====
Net funds at 1 January 2013	20	607,921	1,107,900
Net funds at 31 December 2013	20	430,489	607,921
		=====	=====

On behalf of the board


Fern Ross
Director

Date: 8 May 2014


Gwen McNeill
Director

Date: 8 May 2014

The notes on pages 22 to 32 form an integral part of these financial statements.

Christian Blind Mission (Ireland)
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements
for the year ended 31 December 2013

1. Statement of accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

1.1 Basis of preparation

The audited financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 1963 to 2013. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

The accounts have been prepared with reference to the recommendations of the revised Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued by the Charity Commissioners in 2005 (revised in May 2008).

1.2 Income Policy

Investment Income

Income earned on funds held on deposit is treated as unrestricted income.

Grants

Revenue grants are credited to incoming resources when they are received. Grants for the purpose of capital expenditure are released over the related assets' useful life. Institutional funding received from Irish Aid and other sundry sources are credited directly to the appropriate fund. If there are any restrictions on the timing of the expenditure, recognition is deferred.

Gifts and donations

Gifts and donations are included in full in the Statement of Financial Activities upon receipt. Income from the public represents donations received during the period. The charity can reclaim tax on certain donations and this tax income is credited to the statement of financial activities in the year in which it is receivable. Income is treated as being general and unrestricted, unless a donor has specified the manner in which the donation is to be spent, in which case it is treated as restricted income.

Gifts in Kind

Donated goods for onward transmission to beneficiaries (chiefly medical equipment and supplies) are included in the Statement of Financial Activities as incoming resources and corresponding resources expended once distributed. They are valued using 2008 NHS catalogues where possible or at an average of 3 other sourced prices.

1.3 Resources expended policy

All expenditure is accounted for on an accrual basis and has been analysed between direct charitable expenditure, cost of generating funds and administrative service & governance costs. Governance costs are those costs incurred in the strategic management of the charity and on compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time.

Christian Blind Mission (Ireland)
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements
for the year ended 31 December 2013

Continued

1.4 Fund Accounting

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the Charity. A designated fund is a form of unrestricted fund. Designated funds consist of amounts of unrestricted funds allocated by charity directors' for a specific purpose.

1.5 Tangible fixed assets

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings & equipment - 25% Straight Line

Computer Equipment & Software - 25% Straight Line

1.6 Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate or the contracted rate and the exchange differences are dealt with in the Income and Expenditure account.

1.7 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.8 Taxation

No charge to taxation arises as the Company has been granted exemption under Sections 207 and 208 of the Taxes Consolidation Act 1997. The charity is not registered for VAT and accordingly, all its expenditure is recorded inclusive of any VAT incurred.

1.9 Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the period.

Christian Blind Mission (Ireland)
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements
for the year ended 31 December 2013

Continued

2. Income

The total income of the company for the year has been derived from its principal activity wholly undertaken in Ireland.

	12 Months 2013	18 Months 2012
	€	€
Donations and Gifts	1,157,156	2,021,362
Irish Government:		
- Civil Society Funding (CSF)	125,934	194,682
Liverpool University LF Mapping Grant	624,931	72,338
Gifts in kind	53,155	360,290
Other Grants/Income	20,000	48,402
Tax Rebate	60,643	96,793
Investment Income	40,031	89,567
	2,081,850	2,883,434
	=====	=====

Income received during the year is split as follows:

	12 Months 2013	18 Months 2012
	€	€
Income		
Restricted Income	1,174,415	1,494,285
Unrestricted Income	907,435	1,389,149
TOTAL INCOME	2,081,850	2,883,434
	=====	=====

Christian Blind Mission (Ireland)
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements
for the year ended 31 December 2013

Continued

3. Charitable Activities

During the year ended 31 December 2013 an amount of €1,541,974 was allocated to Direct Charitable expenditure. Direct Charitable expenditure includes transfers of funds and goods overseas, programme development, monitoring & evaluation and salaries relating directly to overseas programmes. It also includes direct expenditure on promoting awareness, advocacy and development education in Ireland.

	12 Months 2013	18 Months 2012
	€	€
Overseas Programme	1,131,735	1,532,571
Promoting Awareness, Advocacy & Development Education	252,949	402,755
Programme Support, Monitoring & Evaluation	157,290	284,605
	-----	-----
Total Charitable Activities	1,541,974	2,219,931
	=====	=====

	12 Months 2013	18 Months 2012
	€	€
Overseas Programme Countries:		
Democratic Republic of Congo	987,315	1,019,848
Chad	-	236,366
Haiti	-	144,841
Philippines	24,464	-
Kenya	115,026	51,878
Other	4,930	79,638
	-----	-----
	1,131,735	1,532,571
	=====	=====

4. Net Movement in Funds

Net movement in funds is stated after charging / (crediting):

	12 Months 2013	18 Months 2012
	€	€
Depreciation	3,571	5,028
Directors remuneration	-	-
Audit of financial statements	6,996	8,125
Investment income receivable	(40,031)	(89,567)
	-----	-----

5. Employees

	2013	2012
Number of Employees		
The average monthly numbers of employees (excluding the Directors) during the period were:	7	8
	=====	=====

Christian Blind Mission (Ireland)
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements
for the year ended 31 December 2013

Continued

	12 Months	18 Months
	2013	2012
	€	€
Employment Costs		
Wages	301,798	467,346
Social welfare costs	32,188	49,255
Pension and healthcare costs	19,939	40,892
	-----	-----
	353,925	557,493
	=====	=====

No staff member received an annual salary in excess of €90,000. Remuneration includes salaries and benefits in kind but excludes pension.

6. Directors' emoluments

The Directors and members of the Board receive no remuneration for their services as Directors and members of the Board. Directly incurred expenses are reimbursed, if claimed.

7. Transactions with Directors

Fern Ross is a director of Christian Blind Mission (Ireland) and a director and shareholder of Effista Limited. During the year ended 31 December 2013, Christian Blind Mission (Ireland) acquired services from Effista Limited in relation to software support for accounting software of €431 (2012: €431). At 31 December 2013, CBM Ireland owed Effista Limited €nil (2012: €431).

8. Pension costs

The company operates a defined contribution pension scheme in respect of the senior employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to €14,330 (2012: €25,934).

Christian Blind Mission (Ireland)
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements
for the year ended 31 December 2013

Continued

9. Tangible fixed assets

	Fixtures, Fittings & Equipment €	Computer Equipment & Software €	Total €
Cost			
At 1 January 2013	103,994	62,151	166,145
Additions	4,399	1,647	6,046
Disposals	-	(340)	(340)
At 31 December 2013	108,393	63,458	171,851
Depreciation			
At 1 January 2013	99,633	59,602	159,235
Charge for the year	2,275	1,296	3,571
Eliminated on disposal	-	(85)	(85)
At 31 December 2013	101,908	60,813	162,721
Net Book Values			
At 31 December 2013	6,485	2,645	9,130
At 31 December 2012	4,361	2,549	6,910

All fixed assets are held by the charity for use in meeting its charitable objectives.

10. Debtors

	12 Months 2013 €	18 Months 2012 €
Debtors	356	1,399
Prepayments and accrued income	9,082	6,171
	9,438	7,570

All debtors are due within one year.

Christian Blind Mission (Ireland)
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements
for the year ended 31 December 2013

Continued

11. Creditors: amounts falling due within one year

	12 Months 2013 €	18 Months 2012 €
<i>Loans & other borrowings</i>		
Monaghan County Enterprise loan	-	1,739
CBMI Loan	100,000	100,000
<i>Other creditors</i>		
Creditors	52,028	36,419
Other creditors	1,049	3,167
Accruals	18,877	9,647
<i>Taxation creditors</i>		
PAYE	2,005	6,498
PRSI	2,399	7,492
	176,358	164,962

Christian Blind Mission (Ireland)
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Notes to the financial statements
for the year ended 31 December 2013

Continued

12. Creditors: amounts falling due after more than one year

	12 Months 2013	18 Months 2012
	€	€
Christian Blind Mission International	1,041,994	1,141,994
	1,041,994	1,141,994
	=====	=====
Loans		
Repayable in one year or less, or on demand (Note 11)	100,000	101,739
Repayable between one and two years	200,000	200,000
Repayable between two and ten years	841,994	941,994
	1,141,994	1,243,733
	=====	=====

Christian Blind Mission International holds a charge over the assets and property of Christian Blind Mission (Ireland).

13. Details of Borrowings

Maturity Analysis	Within 1 Year	Between 1 & 2 Years	Between 2 & 10 Years	Total
	€	€	€	€
Repayable by instalments				
Christian Blind Mission International Loan	100,000	200,000	841,994	1,141,994
	-----	-----	-----	-----
At end of year	100,000	200,000	841,994	1,141,994
	=====	=====	=====	=====

Christian Blind Mission (Ireland)
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Notes to the financial statements
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Continued

14. Deferred Income

	12 Months 2013	18 Months 2012
	€	€
At 1 January 2013	151,422	357,824
Increase in period	-	150,000
	-----	-----
Released in period	151,422 (150,000)	507,824 (356,402)
	-----	-----
At 31 December 2013	1,422	151,422
	=====	=====

15. Equity Reserves

	Unrestricted Funds	Restricted Funds	Designated Fund	Total
	€	€	€	€
At 1 January 2013	110,415	(2,659)	300,000	407,756
Retained (deficit) for the year	(103,283)	66,804	-	(36,479)
	-----	-----	-----	-----
At 31 December 2013	7,132	64,145	300,000	371,277
	=====	=====	=====	=====

16. Reconciliation of movement in funds

	12 Months 2013	18 Months 2012
	€	€
(Deficit)/Surplus for the year	(36,479)	(225,872)
Opening funds	407,756	633,628
	-----	-----
Closing funds	371,277	407,756
	=====	=====

17. Contingent liabilities

The company has a contingent liability to repay Monaghan County Enterprise grants should certain conditions under which they were awarded cease to be met.

In addition, should any part of the Irish Aid grants not be spent, the company must refund Irish Aid.

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Notes to the financial statements
for the year ended 31 December 2013

Continued

18. Related party transactions

The company has a loan from Christian Blind Mission International (interest free until 31/12/2015 and to be repaid by 31/12/2020). The balance on the loan at 31 December 2013, due to Christian Blind Mission International is €1,141,994 (2012: €1,241,994).

At 31 December 2013, an amount of €356 (2012: €1,399) was due from Christian Blind Mission International. At 31 December 2013, an amount of €329 was owed to Christian Blind Mission EV and £nil (2012: £1,203) was owed to Christian Blind Mission UK. All transactions between the charities are negotiated on an arm's length basis.

19. Gross cashflows

	12 Months 2013 €	18 Months 2012 €
Capital expenditure		
Payments to acquire tangible assets	(6,046)	(8,075)
Disposals of tangible assets	255	-
	<u>(5,791)</u>	<u>(8,075)</u>
	=====	=====
Financing		
Other new short-term loans	-	(8,893)
	<u>-</u>	<u>(8,893)</u>
	=====	=====

20. Analysis of changes in net funds

	Opening balance €	Cash flows €	Closing balance €
Cash at bank	1,851,654	(279,171)	1,572,483
	<u>1,851,654</u>	<u>(279,171)</u>	<u>1,572,483</u>
	=====	=====	=====
Debt due within one year	(101,739)	1,739	(100,000)
Debt due after one year	(1,141,994)	100,000	(1,041,994)
	<u>(1,243,733)</u>	<u>101,739</u>	<u>(1,141,994)</u>
	=====	=====	=====
Net Funds	607,921	(177,432)	430,489
	<u>607,921</u>	<u>(177,432)</u>	<u>430,489</u>
	=====	=====	=====

Christian Blind Mission (Ireland)
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements
for the year ended 31 December 2013

Continued

21. Company Limited by Guarantee

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €10. At the date of this report the number of members is 10 (2012: 10)

22. Comparative Figures

Some comparative amounts may have been revised for presentational purposes only. This will have no effect on the results for the period.

23. Financial Commitments

At 31 December 2013 the charity had annual commitments under one (2012: nil) leases of buildings as follows:

	12 Months	18 Months
	2013	2012
	€	€
Repayable within one year	19,013	-
Repayable between one and two years	4,753	-
	<u>23,766</u>	<u>-</u>
	<u>=====</u>	<u>=====</u>

24. Approval of financial statements

The financial statements were approved by the Board on 8 May 2014.