



Registered Number: 366182
Charity Registration Number: 14987

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

Trustees' / Directors' Report and Financial Statements

for the period ended 31 December 2012

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NI Registration Number
NILLP24

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Officers and Advisors

Trustees/Directors	Fern Ross - Chairperson Len Morrison Gwen McNeill Bill Nolan (Appointed 19 November 2011) Fiona Larkan (Appointed 7 September 2012) John Foster (Resigned 18 July 2011) Mary Keogh (Resigned 1 October 2011, joined CBM Ireland senior management team) Markus Hesse (Resigned 7 September 2012)
Secretary	David McAllister (Resigned 7 December 2012) Gwen McNeill (Appointed 7 December 2012)
Chief Executive & Senior Management Team	David McAllister – CEO Rebecca Gashaw-Dillon – International Program Manager Irene Clarke – Finance Manager Brenda Clerkin – Communications and Fundraising Manager Mary Keogh – Advocacy Coordinator
Company Number	366182
Charity Number	14987
Registered Office & Business Address	M:Tek Building Armagh Road Knockaconny Co. Monaghan
Auditors	FPM Chartered Accountants Chartered Accountants and Registered 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 Bank of Ireland Church Square Monaghan Town Permanent TSB 56-59 St. Stephens Green Dublin 2

Christian Blind Mission (Ireland)
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Officers and Advisors (continued)

EBS Limited
The EBS Building
2 Burlington Road
Dublin 4

Deutsche Bank
Promenadenstr 6
64625 Bensheim¹
Germany

Solicitors

Morgan McManus Solicitors
The Diamond
Clones
Co. Monaghan

**Members (who are not
directors)**

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

¹ CBM International headquarters is located in Bensheim, Germany

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Trustees'/ Directors' Report
for the period 1 July 2011 to 31 December 2012

The Trustees/Directors (herein referred to as Directors) present herewith the audited financial statements for the 18 month period ending 31 December 2012.

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 Chartered Accountants Ireland. Irish company law requires the directors to prepare financial statements for each financial year (or period longer than a year where permission is received from the Companies Registration Office) 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 2012. 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 2012 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. Christian Blind Mission (CBM) Ireland changed their year-end from 30 June to 31 December and has prepared an 18 month set of accounts from 1 July 2011 to 31 December 2012 with 12 month comparatives to June 2011. The 18 month reporting period is a one off to enable the switching of year end reporting to 31 December. In order to amend the reporting period CBM Ireland's auditors, FPM Chartered Accountants, lodged papers with the Companies Office to adjust the Annual Report Date. The set of accounts contained in this report are therefore prepared for a 'period' (18 months) rather than a 'year'.

Going concern

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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Trustees' / Directors' Report
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Legal status

CBM Ireland is a company incorporated under the Companies Act, 1963 to 2012 and is 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 11 member national associations. As members of CBM International, all eleven 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

The names of the persons who were directors at any time during the 18 month period ending 31 December 2012 are set out below. Unless otherwise indicated they served as directors for the entire period.

Fern Ross-Chairperson
Len Morrison
Gwen McNeill
Bill Nolan (Appointed 19 November 2011)
Fiona Larkan (Appointed 7 September 2012)
John Foster (Resigned 18 July 2011)
Mary Keogh (Resigned 1 October 2011, joined CBM Ireland senior management team)
Markus Hesse (Resigned 7 September 2012)

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.

Principal activities and date of incorporation

CBM Ireland was incorporated on 3 December 2002.

CBM is an international development Christian 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.

CBM Ireland is one of 11 Member Associations that make up the CBM family worldwide providing skills and expertise, raising funds for and awareness of disability issues across the globe². In lower-income regions of the world CBM strives to build the capacity of its local partner organisations. This is done following proven core values and with more than 100 years of experience in the field of disability.

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.

In its mission to improve the quality of life of persons with disabilities, CBM, with partners, reached more than 36 million people from 81 countries in 2011. 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.

² CBM Australia, CBM Canada, CBM Germany, CBM Ireland, CBM Italy, CBM Kenya, CBM New Zealand, CBM South Africa, CBM Switzerland, CBM UK, CBM USA

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Vision, Mission, 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 **Mission** is to improve the quality of life of persons with disabilities in the poorest countries of the world.

Based on its Christian values and over 100 years of professional expertise, CBM Ireland addresses poverty as a cause and a consequence of disability and works in partnership to create a society for all.

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

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.

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Inclusion means equal rights for all. When spoken about in terms of disability, 'inclusion' means the concept of everybody - irrespective of any kind of ability - being accepted into society without pity, restriction or limitation. The exclusion of any individual from society affects not only this person and their family, but also the economic and social development of their entire community - a significant reservoir of human potential is left untapped.

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.

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.

Inclusive emergency response is an important aspect of the way CBM Ireland strives to improve the quality of life of persons with disabilities in some of the world's poorest countries.

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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 3 December 2002 represent the founding governance documents of CBM Ireland.

CBM Ireland is governed by a Board of Trustees/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 Trustees/Directors are unpaid and provide their time in a voluntary capacity.

During the period the Board met on 4 occasions, 18 November 2011, 25 May 2012, 7 September 2012 and 7 December 2012.

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 Governance³. 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.

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. Primary amongst these is the proposal to amend the tenure of office for Board of Directors from 3 years to 4 years and the maximum service allowable on the Board to be limited to 8 years (no limit currently). CBM Ireland will submit the proposed amendments to the Memorandum and Articles of Association to the Charities Section of the Revenue Commissioners for pre-approval before they are presented to members for adoption at the next AGM, set for 23 May 2013. Should the proposed amendments be approved by members the revised Memorandum and Articles will be formally submitted for filing with the Companies Registration Office.

The members of the Board of Directors are shown on Pages 1 and 4. New Directors are chosen in consultation with the full Board 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.

During the reporting period John Foster, Mary Keogh and Markus Hesse informed the Board of their intention to resign, on 18 July 2011, 1 October 2011 and 7 September 2012 respectively. John Foster served on the board for 8.5 years and remains a member. Mary Keogh stepped down because she was appointed CBM Ireland's Advocacy Coordinator and is now a member of the Senior Management Team. Markus Hesse is Vice President Finance & Strategy with CBM International based in Germany and he stepped down due to work commitments. Markus served on the Board for 2.5 years. Bill Nolan and Fiona Larkan were appointed to the Board on 19 November 2011 and 7 September 2012. Bill Nolan brings a depth of experience from his work in the Department of Foreign Affairs both in his function at Ambassadorial level in Africa and more recently at Ministerial Secretariat level in Ireland. Fiona Larkan's programme work in Global Health both in Africa and in the Centre for Global Health at Trinity College Dublin brings a high level of expertise to the continuing development of CBM Ireland's medical work overseas.

³ 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 Board is presently in the process of identifying and recruiting 3 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 four sub-committees of the Board all of which report directly back to the full Board;

1. The Audit & Finance Committee which consists of two 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.The Board intend to change the name of this committee to Finance, Audit & Risk Committee and the terms of reference for the committee going forward will now incorporate risk.
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
- Child Protection Policy
- Risk Management Policy
- Financial Procedures Manual
- Travel Policy
- Code of Conduct
- Statement of Integrity
- CBM Ireland Memorandum and Articles of Incorporation

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.

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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 eleven Member Associations 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 the highest decision making authority with respect to all matters. The CBM Assembly of Members appoints the "CBM International" Board. The International Executive Committee (IEC) is a Committee of the International Board composed of the international Senior Leadership Team, Executive Directors (CEOs) of the Member Associations and representatives of the Regional Directors. It plays an essential role in defining and executing the CBM Strategy.

The CBM Assembly of Members is made up of Delegates of the eleven Member Associations (MAs). The "CBM International" Board is appointed by the Assembly. The CBM International Board appoints, supervises and advises the Senior Leadership Team. 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 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
- International Disability and Development Consortium (IDDC)⁵
- Co-Chair of the EU Task Force Working Group of the IDDC (since February 2013)

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

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.

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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
- CBM has signalled its intent to sign the ICTR Statement of Guiding Principles for Fundraising⁶
- The Code of Conduct for the International Red Cross and Red Crescent Movement & NGOs in Disaster Relief
- CBM Ireland intends applying for People in Aid membership during 2013 and once accepted CBM Ireland intends to adopt the People in Aid Code of Good Practice in the Management and Support of Aid Personnel

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

⁶ Irish Charities Tax Reform (ICTR)

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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.

Activities, performance and impact during the reporting period

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 Ireland's program portfolio in the coming years.

In accordance with its mandate and its Strategic Plan 2011-2014, CBM Ireland intervenes and promotes a community based/multi disability approach in its supported projects. Programmes endeavour to deal with both the immediate needs of people with disabilities while building up local capacities and make long term beneficial changes. As per the Strategic Plan the geographical focus/primary target countries for CBM Ireland are Democratic Republic of Congo (DRC), Chad and Central Africa Republic (CAR). These countries are among the poorest of the world and have in many respects been neglected by International Development NGO's and government donors. Services for people with disability are almost non-existent.

During the reporting period the capacity building of local partners and communities to secure access to services and rights for persons with disabilities and their families has been prioritised.

The overall aim of programs in the target countries of DRC, Chad and CAR is:

To improve the lives of persons with disabilities and those at risk of disability by contributing towards their social integration, economic empowerment and livelihood security.

CBM Ireland works with a number of different local partners in program countries. The main objectives encompassing all activities are:

1. An improvement in 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
2. To strengthen the organisational and programmatic capacity of partner organisations to implement and promote inclusive development programmes and human rights
3. To increase the knowledge, awareness and understanding of HIV/AIDS amongst communities with a particular focus on persons with disabilities and their families.
4. To advocate and campaign for equal rights, inclusion and equal opportunities for persons with disabilities and their families and for the prevention of disability.

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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Principal Programs and Activities

During the reporting period, implementation of the CBM Ireland program work was carried out within the framework of the organisation's Strategic Plan for the period 2011-2014. Throughout our work we continue to prioritise inclusive development and the mainstreaming of gender and HIV/AIDS.

The Democratic Republic of Congo (DRC) and Chad continue to be major focus areas for CBM Ireland development programs. We have also been involved in significant humanitarian interventions in Eastern DRC.

In 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. In addition a comprehensive HIV/AIDS program is implemented with a specific focus on disabled persons and their guardians/families.

CBM Ireland, through its local partner, Heal Africa, has been at the forefront of the emergency response to the devastating upsurges in conflict and subsequent large displacements of local populations. CBM Ireland has funded a range of humanitarian response activities including food, water, shelter, sanitation and Non-Food-Items (NFIs), all targeted at disabled persons and their families who have been displaced from their homes and reside in the many Internally Displaced Persons (IDP) camps in the Eastern DRC area. CBM Ireland's emergency interventions targeted the Mugunga III, Great Lakes and Bulengo IDP camps. 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. David McAllister, CEO of CBM Ireland, led an assessment mission on behalf of the CBM Emergency Response Unit in November 2012 into the camps and this rapid response allowed CBM intervene immediately with life saving funding and services.

The prevailing security situation and regular upsurges in violence has impacted the ability of the humanitarian community as a whole to consistently implement development type programs. Eastern DRC remains host to one of the world's largest humanitarian crises and as such CBM Ireland will continue to support its partners in addressing the needs of the most vulnerable, in particular persons with disabilities, women and children.

CBM Ireland believes it is necessary to continually remind all stakeholders of the paramount need to ensure humanitarian responses are compliant with and take full cognisance of the specific needs of persons with disabilities. In the absence of doing so, a substantial proportion of affected populations can be denied, albeit inadvertently, access to food, non-food, water, sanitation, shelter, education and medical services.

It is hoped that during the upcoming Irish Presidency of the EU (1 January to 30 June 2013) that Irish Aid will be in a position to highlight the crisis in DRC to its European colleagues and to develop a more meaningful European and global response.

In Chad the primary focus was on the medical treatment of eye care problems where a range of eye related diseases have a devastating impact on affected populations. CBM Ireland, through its main implementing partner CRJA, runs medical outreach missions, also known as Ophthalmic Caravans or Mobile Clinics, whereby a team of eye surgeons and relevant back up medical staff spend two weeks at a time in remote isolated locations carrying out an extensive array of eye surgeries, corrective interventions and preventative care thereby restoring sight to blind persons, correcting serious eye sight deficiencies and preventing blindness from occurring. Statistics gathered during the mobile clinics continue to confirm the very high incidence of poor eye health care and in particular the high prevalence of trachoma. This direct intervention is now incorporated into the overall strategy for the prevention of blindness which includes capacity building in the training of cataract surgeons and ophthalmic nurses.

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

Trustees' / Directors' Report
for the period 1 July 2011 to 31 December 2012 continued

In both DRC and Chad CBM Ireland, in conjunction with the CBM International Central Africa Regional Office, has two further objectives in addition to the development and humanitarian programs described above, namely (i) to strengthen the organisational and programmatic capacity of our partner organisations to implement and promote inclusive development programs and human rights and (ii) to advocate and campaign for equal rights, inclusion and equal opportunities for persons with disabilities and their families and for the prevention of disability. As an example of the type of activity involved a CBM Ireland partner workshop took place in Kigali, Rwanda, in November 2012 and covered the critically important topics of Results Based Management/Theories of Change/Effective Monitoring and Evaluation.

CBM Ireland finances its programs and activities in DRC and Chad through a combination of its own resources and funding from Irish Aid.

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.

Following the Haiti earthquake in January 2010, CBM Ireland joined CBM International in providing emergency relief and support for people with disabilities in Haiti. During the period 2010-2011 CBM Ireland supported the local organisation Pazapa based in Jacmel, an area that was completely destroyed by the earthquake, to re-start their schooling program for children with disabilities including the preparation of architectural drawings for their new buildings. The program also provided Community Based Rehabilitation (CBR) services⁸ for the affected community and temporary rehabilitation centres were set up in Jacmel to provide physical rehabilitation services for the victims of the earthquake. Our emergency intervention in Haiti demonstrated the effectiveness and speed of CBM's global emergency response capacity. Immediate life saving assistance and support was provided to persons with disabilities and their families. CBM Ireland's involvement in this programme is now complete.

CBM Global Program Strategy (GPS)

The CBM International Program Development Unit and member associations such as CBM Ireland are currently engaged in a process that will allow for a comprehensive analysis and assessment of many of the countries CBM is active in with a specific focus on improving program development & quality and advocacy for the rights of persons with disabilities. A total of 28 countries have been identified through the process with the main objective being to optimise CBM's core competencies and to maximise the effectiveness of its global reach.

Technical Assistance

CBM has exemplary technical capacity in Disability Inclusive Programming spearheading a number of innovative proactive approaches globally. We believe these opportunities can be further developed through establishing partnerships with traditional NGOs and disability mandated NGOs to provide technical expertise in routine programming and emergency interventions.

Senior Management

During the reporting period Ben Gobin, International Program Manager, left the organisation and in January 2012 was replaced by Rebecca Gashaw-Dillon. Rebecca has extensive overseas development experience with a particular knowledge and expertise on central and eastern Africa.

⁸ Community-based rehabilitation (CBR) focuses on enhancing the quality of life for people with disabilities and their families, meeting basic needs and ensuring inclusion and participation. CBR was initiated in the mid-1980s but has evolved to become a multi-sectoral strategy that empowers persons with disabilities to access and benefit from education, employment, health and social services. CBR is implemented through the combined efforts of people with disabilities, their families, organizations and communities, relevant government and non-government health, education, vocational, social and other services.

Christian Blind Mission (Ireland)
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Trustees'/ Directors' Report
for the period 1 July 2011 to 31 December 2012 continued

Advocacy

In October 2011 CBM Ireland appointed its first Advocacy Coordinator, Mary Keogh. Mary Keogh previously served on the board of CBM Ireland, a post she relinquished upon appointment as a staff member. Mary is a PhD fellow and has worked at both a national and international level on disability rights. She has worked with the International Disability Rights Monitor (IDRM) and was responsible for coordinating the 2007 IDRM Regional Report for Europe. She has worked with Concern Worldwide and Mobility International USA as a technical expert on their Building an Inclusive Development Community. She was also a member of the Disability Legislative Consultative Group that made recommendations to the Irish government on the Disability Bill which became the Disability Act 2005.

In Ireland, CBM focused its advocacy on campaigning, networking and lobbying for policies and initiatives for the inclusion of disability into Irish international co-operation policies and funding as required by the UN Convention on the Rights of People with Disabilities. CBM Ireland places an emphasis on strategic advocacy. In October 2011 CBM Ireland organised an international conference in Dublin which featured the Special Adviser on International Disability Rights to the US State Department. Also in 2011, CBM Ireland hosted a session in the Irish parliament on Disability and Development featuring a keynote speaker from the World Health Organisation. In June 2012, CBM Ireland took over the chair of the Dóchas Disability and Development Working Group and continues to hold this role. As chair CBM Ireland will work with the members of the Working Group to influence Irish government policy on development cooperation. During the period CBM Ireland hosted a bilateral meeting with the Irish Congress of Trade Unions and a delegation from Tanzania who are working on disability and employment. In December 2012 we organised a well attended event in Dublin for International Disability Day to highlight the work of CBM Ireland in Democratic Republic of Congo.

CBM Ireland, in conjunction with a number of Dochas working groups are currently working to influence the Irish EU Presidency (January-June 2013) and Beyond 2015 – a global campaign aiming to influence the creation of a post 2015 development framework that succeeds the current UN Millennium Development Goals. CBM Ireland's Advocacy Coordinator participated in a panel discussion in the European Parliament in December 2012 on inclusive development and will be speaking at a round-table event in the European Parliament in February 2013. Also in February 2013 CBM Ireland's Advocacy Coordinator was elected to co-Chair the EU Task Force of the International Disability and Development Consortium (IDDC)

Fundraising and Communications

It is encouraging that in spite of the economic climate in Ireland we have been successful in recruiting new donors. We welcome our new supporters and enjoyed a very positive response to our new donor campaigns during the reporting period. It is a pleasure to acknowledge the continued support of our loyal supporters in which we realised an increase of 5% in donations and gifts from our existing supporters in the calendar year 2012 compared to 2011. It is of great importance that costs are closely analysed and we are pleased that the increase in donations was also accompanied by a decrease in fundraising costs in the calendar year 2012 compared to 2011.

Due to CBM's long term partner relationships in numerous countries and the highly skilled professional capacity of its international Emergency Response Unit (ERU) we are well placed to respond whenever an emergency or sudden onset crisis develops. During the reporting period we witnessed an excellent response to our Emergency Appeal for East Africa in January 2012 and also the Sahel Region in April 2012.

CBM Ireland carried out three mailings related to humanitarian crises to existing supporters and income received was as follows:

Emergency mailing "East Africa Follow Up": Total Income €158k
Emergency mailing "Sahel Emergency": Total income €47k

We wish to sincerely thank kind friends of CBM Ireland such as Eamonn O Donoghue and the committee members of the Claregalway Garden Festival for inviting CBM Ireland to participate in yet another successful and enjoyable event and their generous donation afterwards. Also to those supporters who continue to attend special events that CBM organise on occasion; the organisation remains forever grateful.

Christian Blind Mission (Ireland)
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Trustees'/ Directors' Report
for the period 1 July 2011 to 31 December 2012 continued

A sincere thank you to our supporters who made regular gifts through standing orders and direct debits. This income provides a source of stability and allows us to plan for CBM Ireland's existing and new programmes.

One very important aspect of our Overseas Programme is the sourcing and shipping of high quality medical equipment for the numerous hospitals that CBM Ireland assist in Africa. In order to raise the required funds for the shipping of this important equipment we made specific appeals to our supporters and we were very heartened with the generous response to our Container Shipment Mailings in July and August 2012. Total income raised was €123k. This enabled us to send a total of 4 containers during 2012 to Chad and DRC.

CBM Ireland's Overseas Program and Fundraising/Communication departments will continue to cultivate awareness and commitment amongst its regular supporters. We also intend to integrate the new Advocacy Coordinator position into fundraising and communication activities in order to create greater impact with donors and at policy level by providing in-depth knowledge on issues pertaining to disability.

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 in principle to contributing €1,050,000 to CBM Ireland's country programs in Democratic Republic of Congo (DRC) and Chad for a three year period, 2012-2015. The first €150,000 was released to CBM Ireland in December 2012 and pending the re-submission of Revised Results Frameworks in April 2013 by CBM Ireland agreement on the remaining funding is expected to be finalised. 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 both the Civil Society and Emergency & Recovery Departments.

Reserves Policy

CBM Ireland's available resources at the end of the period were €407,756 (end of previous reporting year €633,628). 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.

The SORP 'Accounting and Reporting by Charities' requires that a statement confirming that the major risks to which the charity is exposed, as identified by the directors, has been reviewed and that systems or procedures have been established to mitigate those risks is included in the directors' Annual Report. CBM Ireland meets this requirement and has a detailed documented Risk Management Strategy and Risk Register.

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.

SORP 2007 requires a charity to focus on 'major risks' defined as those risks which have a high likelihood of occurring and would, if they occurred, have a severe impact on operational performance, achievement of aims and objectives or could damage the reputation of the charity, changing the way directors, supporters or beneficiaries might deal with the charity.

Christian Blind Mission (Ireland)
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Trustees' / Directors' Report
for the period 1 July 2011 to 31 December 2012 continued

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

- 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

Identifying Risks

The directors have considered risk for the charity in terms of the wider environment in which the charity operates – the financial climate, society and its attitudes, the natural environment and changes in the law, technology and knowledge. The directors acknowledge that the risks that a charity might face are both financial and non financial. In identifying the risks facing the charity the directors along with the Senior Management Team (SMT) of CBM Ireland consider the following:

- The charity's objectives, mission and strategy
- The nature and scale of the charity's activities
- The success factors that need to be achieved
- External factors that might affect the charity such as legislation and regulation, and the charity's reputation with its major funders and supporters
- Past mistakes and problems that the charity has faced
- Comparison with other charities working in the area or of similar size

The directors have adopted the classification for risk, detailed below, as a helpful process for ensuring key areas of risk arising from both internal and external factors are considered and identified:

1. Governance Risks
2. Operational Risks
3. Financial Risks
4. External / Environmental Risks
5. Compliance with law and regulation

Risks associated with each area have been identified by the directors and the Senior Management Team (SMT) of CBM Ireland. The directors and SMT then use a scoring system to determine the likelihood of occurrence and the severity of impact on the charity. This results in an effective mapping of the risks. The directors and SMT also take into account events that are rare or unprecedented, where the rules are unknown or rapidly changing or where risks are driven by external factors beyond their control. These risks which have very high impact and very low likelihood of occurrence are now accepted by many as having greater importance than those with a very high likelihood of occurrence and an insignificant impact.

Christian Blind Mission (Ireland)
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Trustees'/ Directors' Report
for the period 1 July 2011 to 31 December 2012 continued

Where major risks are identified, the directors in conjunction with SMT identify appropriate action to be taken to ensure that these risks are mitigated and managed such as:

- The risk may need to be avoided by ending that activity
- The risk could be transferred to a third party
- The risk could be shared with others
- The charity's exposure to the risk can be limited
- The risk can be reduced or eliminated by establishing or improving control procedures
- The risk may need to be insured against
- The risk may be accepted as being unlikely to occur and/or of low impact and therefore will just be reviewed annually

The directors and SMT 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 period are set out in the Statement of Financial Activities on page 22.

Subsequent Events

There have been no significant events affecting the company since the period end.

Research and development

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

Focus for Financial Year ended 31st December 2013

Against the backdrop of a severe national recession and a global financial crisis CBM Ireland will endeavour to maintain existing programs and operations and subject to funding will seek to expand activities in DRC, Chad 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. Our staff will continue to interact with their counterparts in Irish Aid's Civil Society and Emergency and Recovery Departments. An overall increase in humanitarian funding from a number of sources is a target for the organisation.

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. Along with our peer organisations we will attempt to maximise the opportunities presented by Ireland's presidency of the EU during the first half of 2013. 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.

CBM Ireland recognises the critical importance of good corporate governance and towards this end we intend to appoint 3 additional board members with a range of specific skills and experience during 2013 to bring our number up to 8.

Transactions involving directors

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 period ended 31 December 2012.

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

Trustees' / Directors' Report
for the period 1 July 2011 to 31 December 2012 continued

Auditors

The auditors FPM Chartered Accountants 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 Chartered Accountants as CBM Ireland's auditors will be proposed at the forthcoming Annual General Meeting.

On behalf of the board

Fern Ross
Trustee



Date:

23/5/2013

Gwen McNeill
Trustee

Gwen McNeill

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

Statement of Trustees responsibilities for the members' financial statements

The Trustees (who are also Directors for the purpose of Company Law) 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 Trustees 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 Trustees 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 Trustees confirm that they have complied with the above requirements in preparing the financial statements.

The Trustees 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 2012 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 Trustees 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 Trustees 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
Trustee



Gwen McNeill
Trustee



Date:

23/5/2013

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 18 month period ended 31 December 2012 which comprise the income and expenditure account, 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 Trustees' responsibilities the company's Trustees 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 2012. 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 Trustees' 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 Trustees' remuneration and Trustees' transactions is not disclosed and, where practicable, include such information in our report.

We read the Trustees' 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.



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Teresa Campbell FCA
Janette Burns FCA CTA TEP
Ruairi Martin FCA
Michael Farrell FCA
Allison Burnside FCA FABRP

Karen Coulter FCA
Brenda O'Hare FCA



VAT Registration
Numbers:
GB 517 8082 37
IE 952 893 1V

NI Registration Number
NILLP24

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Activities in the United Kingdom 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 Trustees' 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 2012 and of its deficit and cash flows for the period then ended; and
- have been properly prepared in accordance with the Companies Acts 1963 to 2012.

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 Trustees' report is consistent with the financial statements.


Michael Farrell (Senior Statutory Auditor)
For and on behalf
FPM Chartered Accountants
Chartered Accountants & Registered Auditors
Penthouse Suite
Block 5, Quayside Business Park
Dundalk
Co. Louth

Date:

This is certified a true copy.

On behalf of the board

Fern Ross
Trustee



Gwen McNeill
Trustee



Date:

Gwen McNeill
Secretary



Date:



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

Statement of Financial Activities
for the period ended 31 December 2012

		Unrestricted Funds	Restricted Funds	Total 2012 €	Total 2011 €
Incoming Resources	Notes 2	1,389,149	1,494,285	2,883,434	2,371,171
Charitable Activities	3	(730,278)	(1,489,653)	(2,219,931)	(1,806,705)
Cost of Generating Funds		(546,619)	(24,866)	(571,485)	(327,467)
Administration Services & Governance		(317,890)	-	(317,890)	(180,967)
Total resources expended		(1,594,787)	(1,514,519)	(3,109,306)	(2,315,139)
Net movement in funds	16	(205,638)	(20,234)	(225,872)	56,032

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
Trustee



Gwen McNeill
Trustee



Date:

23/5/2013

The notes on pages 25 to 35 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 2012

		2012	2011
	Notes	€	€
Fixed Assets			
Tangible assets	9	6,910	3,863
Current Assets			
Debtors	10	7,570	3,936
Cash at bank and in hand		1,851,654	2,360,526
		-----	-----
		1,859,224	2,364,462
Creditors: amounts falling due within one year	11	(164,962)	(130,781)
Net current assets		1,694,262	2,233,681
		-----	-----
Total assets less current liabilities		1,701,172	2,237,544
		-----	-----
Creditors: amounts falling due after more than one year	12	(1,141,994)	(1,246,092)
Deferred income	14	(151,422)	(357,824)
		-----	-----
Total charity funds		407,756	633,628
		=====	=====
Funds			
Designated funds		300,000	300,000
General fund		107,756	333,628
		-----	-----
Total charity funds	15	407,756	633,628
		=====	=====

On behalf of the board

Fern Ross
Trustee

Date:

23/5/2013

Gwen McNeill
Trustee

Gwen McNeill

The notes on pages 25 to 35 form an integral part of these financial statements.

Christian Blind Mission (Ireland)
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Cashflow Statement
for the period ended 31 December 2012

	Notes	2012 €	2011 €
Net Incoming Resources		(225,872)	56,032
Depreciation		5,028	5,235
(Increase)/Decrease in debtors		(3,634)	3,696
(Decrease) in creditors		(267,426)	(60,963)
Net cash inflow from operating activities		(491,904)	4,000
		=====	=====
Cashflow Statement			
Net cash inflow from operating activities		(491,904)	4,000
Capital expenditure	19	(8,075)	(1,755)
Financing	19	(8,893)	256,389
(Decrease)/Increase in cash in the period		(508,872)	258,634
		=====	=====
Reconciliation of net cashflow to movement in net funds	20		
(Decrease)/Increase in cash in the period		(508,872)	258,634
Cash Inflow/(Outflow) from movement in debts and lease financing		8,893	(256,389)
Change in Net funds resulting from cashflows		(499,979)	2,245
		=====	=====
Net funds at 1 July 2011	20	1,107,900	1,105,655
		=====	=====
Net funds at 31 December 2012	20	607,921	1,107,900
		=====	=====

On behalf of the board

Fern Ross
Trustee

Date: 23/5/2013



Gwen McNeill
Trustee

Gwen McNeill

The notes on pages 25 to 35 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 period ended 31 December 2012

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 2012. 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)
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Notes to the financial statements
for the period ended 31 December 2012

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 trustees' 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.

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Notes to the financial statements
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Continued

2. Income

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

	2012	2011
	€	€
Donations and Gifts	2,021,362	1,434,040
Irish Government:		
- Civil Society Funding (CSF)	194,682	640,000
- Emergency Preparedness and Post Recovery Fund	-	86,163
Liverpool University LF Mapping Grant	72,338	-
Gifts in kind	360,290	-
Other Grants/Income	48,402	73,719
Tax Rebate	96,793	84,674
Investment Income	89,567	52,575
	2,883,434	2,371,171
	=====	=====

Income received during the period is split as follows:

	2012	2011
	€	€
Income		
Restricted Income	1,494,285	1,572,918
Unrestricted Income	1,389,149	798,253
	2,883,434	2,371,171
	=====	=====

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

3. Charitable Activities

During the 18 months ended 31 December 2012 an amount of €2,219,931 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.

	2012	2011
	€	€
Overseas Programme	1,532,571	1,304,369
Promoting Awareness, Advocacy & Development Education	402,755	286,472
Programme Support, Monitoring & Evaluation	284,605	215,864
	<u>-----</u>	<u>-----</u>
Total Charitable Activities	2,219,931	1,806,705

	2012	2011
	€	€
Overseas Programme Countries:		
Democratic Republic of Congo	1,019,848	635,870
Chad	236,366	129,655
Haiti	144,841	206,082
Tanzania	-	141,782
Kenya	51,878	94,669
Zambia	-	40,444
Rwanda	-	54,707
Other	79,638	1,160
	<u>-----</u>	<u>-----</u>
	<u>1,532,571</u>	<u>1,304,369</u>
	<u>=====</u>	<u>=====</u>

4. Net Movement in Funds

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

	2012	2011
	€	€
Depreciation	5,028	5,235
Directors remuneration	-	-
Audit of financial statements	8,125	5,510
Investment income receivable	(89,567)	(52,575)
	<u>-----</u>	<u>-----</u>

5. Employees

Number of Employees

The average monthly numbers of employees (excluding the Trustees) during the period were:

2012	2011
8	7
<u>-----</u>	<u>-----</u>

Christian Blind Mission (Ireland)
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Notes to the financial statements
for the period ended 31 December 2012

Continued

	18 months 2012 €	12 months 2011 €
Employment Costs		
Wages	467,346	301,491
Social welfare costs	49,255	32,288
Pension and healthcare costs	40,892	16,233
	-----	-----
	557,493	350,012
	=====	=====

No staff member received an annual salary in excess of €100,000. Remuneration includes salaries and benefits in kind but excludes pension.

6. Trustees' emoluments

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

7. Transactions with Trustees

There were no related party transactions with the trustees during the period.

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 €25,934 (2011: €12,905).

Christian Blind Mission (Ireland)
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Notes to the financial statements
for the period ended 31 December 2012

Continued

9. Tangible fixed assets

	Fixtures, Fittings & Equipment €	Computer Equipment & Software €	Total €
Cost			
At 1 July 2011	98,380	59,690	158,070
Additions	5,614	2,461	8,075
	-----	-----	-----
At 31 December 2012	103,994	62,151	166,145
	-----	-----	-----
Depreciation			
At 1 July 2011	96,479	57,728	154,207
Charge for the period	3,154	1,874	5,028
	-----	-----	-----
At 31 December 2012	99,633	59,602	159,235
	-----	-----	-----
Net Book Values			
At 31 December 2012	4,361	2,549	6,910
	=====	=====	=====
At 30 June 2011	1,901	1,962	3,863
	=====	=====	=====

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

10. Debtors

	2012 €	2011 €
Debtors	1,399	450
Prepayments and accrued income	6,171	3,486
	-----	-----
	7,570	3,936
	=====	=====

All debtors are due within one year.

Christian Blind Mission (Ireland)
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Notes to the financial statements
for the period ended 31 December 2012

Continued

11. Creditors: amounts falling due within one year

	2012	2011
	€	€
<i>Loans & other borrowings</i>		
Monaghan County Enterprise loan	1,739	5,235
Net obligations under finance leases and hire purchase contracts	-	1,299
CBMI Loan	100,000	-
<i>Other creditors</i>		
Creditors	36,419	65,781
Other creditors	3,167	3,994
Accruals	9,647	27,690
<i>Taxation creditors</i>		
PAYE	6,498	16,432
PRSI	7,492	10,350
	164,962	130,781
	=====	=====

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Notes to the financial statements
for the period ended 31 December 2012

Continued

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

	2012 €	2011 €
Monaghan County Enterprise loan	-	4,098
Christian Blind Mission International	1,141,994	1,241,994
	<u>1,141,994</u>	<u>1,246,092</u>
	=====	=====

Loans

Repayable in one year or less, or on demand (Note 11)	101,739	5,235
Repayable between one and two years	200,000	4,098
Repayable between two and ten years	941,994	1,241,994
	<u>1,243,733</u>	<u>1,251,327</u>
	=====	=====

**Net obligations under finance leases
& hire purchase contracts**

Repayable within one year	-	1,299
Repayable between one and two years	-	-
	<u>-</u>	<u>1,299</u>
	=====	=====

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				
Monaghan County Enterprise Loan	1,739	-	-	1,739
Christian Blind Mission International Loan	100,000	200,000	941,994	1,241,994
	<u>101,739</u>	<u>200,000</u>	<u>941,994</u>	<u>1,243,733</u>
	=====	=====	=====	=====
At end of year	101,739	200,000	941,994	1,243,733
	=====	=====	=====	=====

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Notes to the financial statements
for the period ended 31 December 2012

Continued

14. Deferred Income

	2012	2011
	€	€
At 1 July 2011	357,824	341,113
Increase in period	150,000	231,259
	-----	-----
Released in period	507,824 (356,402)	572,372 (214,548)
	-----	-----
At 31 December 2012	151,422	357,824
	=====	=====

15. Equity Reserves

	Unrestricted Funds	Restricted Funds	Designated Fund	Total
	€	€	€	€
At 1 July 2011	316,053	17,575	300,000	633,628
Retained (deficit) for the period	(205,638)	(20,234)	-	(225,872)
	-----	-----	-----	-----
At 31 December 2012	110,415	(2,659)	300,000	407,756
	=====	=====	=====	=====

16. Reconciliation of movement in funds

	2012	2011
	€	€
(Deficit)/Surplus for the period	(225,872)	56,032
Opening funds	633,628	577,596
	-----	-----
Closing funds	407,756	633,628
	=====	=====

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
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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 2012, due to Christian Blind Mission International is €1,241,994.

At 31 December 2012, an amount of €1,399 (2011: €318) was due from Christian Blind Mission International. At 31 December 2012, an amount of £1,203 (2011: £2,381) was owed to Christian Blind Mission UK. All transactions between the charities are negotiated on an arm's length basis.

19. Gross cashflows

	2012	2011
	€	€
Capital expenditure		
Payments to acquire tangible assets	(8,075)	(1,755)
	<u>(8,075)</u>	<u>(1,755)</u>
	=====	=====
Financing		
New long-term loans	-	265,000
Other new short-term loans	(8,893)	(8,611)
	<u>(8,893)</u>	<u>256,389</u>
	=====	=====

20. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank	2,360,526	(508,872)	1,851,654
	<u>2,360,526</u>	<u>(508,872)</u>	<u>1,851,654</u>
	=====	=====	=====
Debt due within one year	(6,534)	(95,205)	(101,739)
Debt due after one year	(1,246,092)	104,098	(1,141,994)
	<u>(1,252,626)</u>	<u>8,893</u>	<u>(1,243,733)</u>
	=====	=====	=====
Net Funds	<u>1,107,900</u>	<u>(499,979)</u>	<u>607,921</u>
	=====	=====	=====

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

Notes to the financial statements
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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 (2011: 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. Approval of financial statements

The financial statements were approved by the Board on 23/5/13.