

CBM Ireland Annual Report

2022 Annual Report & Financial Statements





©G Bugbee/CBM UK

Contents

Message from our Chairperson	3
Message from our CEO	4
Who We Are	5
Our Vision & Mission	7
Organisational Strategy	8
Our core areas of work	9
Where we work	12
The year in numbers & CBM Global Highlights	14
Inclusive Communities	16
Humanitarian Action	18
VIVID	19
Madagascar Emergency: Mosa’s Story	20
Advocacy & GCE	21
Governance	24
Safeguarding	25
Fundraising	26
Looking to the future	27
Reena’s Story	29
Financial Statements	31

Message from our Chairperson



As Chair of CBM Ireland, I’m delighted to share with you our Annual Report 2022.

2022, as the years preceding it, has seen continuing turmoil across the world, as the impact of the COVID 19 continued to be felt, exacerbated by the war in Ukraine which has had effects across the world. Rising food prices and lack of access to basic needs are felt far beyond Ukraine. The world has responded with great commitment in Ukraine which is commendable and serves as a reminder of our shared humanity. However, conflict in places away from the spotlight and a hunger crisis that feels almost unnoticed threaten the lives and wellbeing of people in countries where CBM Ireland continues to strive to break the cycle of poverty and disability.

Our Annual Report 2022 provides a snapshot of our work in some of the poorest communities in the world and our efforts to bring the circumstances of people with disabilities to the attention of duty-bearers who, with political will, can make a real difference. I thank our funders and supporters for their continued commitment to our work.

I wish to take this opportunity to thank our former CEO Sarah O’Toole who has moved on after nine years with CBM Ireland. Sarah’s leadership at an important phase in the development of CBM Ireland contributed massively to the advancement of our ambition to support people living with disabilities to achieve their rights. We wish Sarah well in the future and thank her for all her work.

I would also like to thank Mary Keogh for stepping in to the role of CEO on an interim basis while also continuing her work as Advocacy Director for CBM Global. Her knowledge and commitment has been invaluable. I am delighted to welcome CBM Ireland’s new CEO, Dualta Roughneen, and look forward to working with him in leading CBM Ireland in the pursuit of our vision of an inclusive world where everyone can enjoy their human rights and fulfil their potential.

Eoin McManus
Chair,
CBM Ireland

Message from our CEO



Looking to the future

I was honoured to be appointed as CEO of CBM Ireland and to learn in detail, through this Annual Report for 2022, of the important work with which CBM Ireland is involved.

Having very recently started in the role, I would like to extend my admiration and appreciation to Sarah O’Toole, my predecessor, who has put her heart and soul into CBM Ireland for nine years. I feel like I am stepping into a strong organisation with a mission and approach that resonates with me.

I would also like to thank Mary Keogh who took upon herself the extra work while bridging the gap between Sarah leaving and my commencement. Mary’s commitment is an inspiration.

Looking back, I would like to thank our individual and institutional funders who provided us with €1,269,364 in 2022 that has enabled us to support people living with disabilities in the poorest countries in the world. Your generosity is humbling and incredibly important.

Looking to the future, I hope that we will continue to earn and deserve your trust. The world is a changing and challenging

place. In places where resources are not as plentiful as they are in Ireland, it is significantly more challenging for people with disabilities.

I know it is sometimes hard, living in Ireland, to imagine or understand what these difficulties might look like. From a very practical perspective, how difficult is it to be a wheelchair user when roads are unpaved and footpaths are non-existent? How much more difficult is it again if you do not have a wheelchair?

This is just one example. There are many more obstacles – social, economic, governmental – that play a role. But it underlines why the work of CBM Ireland is important, and why I have joined CBM Ireland. I know that with the support of our funders and working in partnership with organisations led by people with disabilities, our efforts can make a difference in the fight against poverty and exclusion to transform lives in the world’s poorest places.



Dualta Roughneen
Chief Executive Officer,
CBM Ireland



Who we are

CBM works alongside people with disabilities in the world’s poorest places to fight poverty and exclusion and transform lives. Drawing on over 100 years’ experience, we work with the most marginalised in society to break the cycle of poverty and disability and build inclusive communities where everyone can enjoy their human rights and fulfil their full potential.

We work in 11 countries, investing in long-term, authentic partnership with

the disability movement and maximising our impact through a coordinated mix of inclusive community-based programmes, local to global advocacy and delivering inclusion advice to other organisations.

.....

accountability in the communities we serve. We draw on learning and evidence from our community work to inform our advocacy and achieve systemic change for people with disabilities. We share our expertise, advising governments, UN bodies and others on how to ensure inclusion in their own organisations, policies and programmes through our Inclusion Advisory Group. Authentic partnership with the Disability Movement underpins all we do. We’re deeply committed to working alongside people with disabilities and their representative organisations, and

How we work

Our work and world-leading expertise is focused in 4 core areas: disability-inclusive community development, inclusive humanitarian action, inclusive eye health and community mental health. Our programmes across Africa, Asia and Latin America are developed and delivered with local partner organisations to ensure long-term transformation and



Our Vision & Mission

to the principle of “nothing about us without us”. We work with and support organisations of people with disabilities in our programmes, to ensure we meet the needs of, and are accountable to, the individuals and communities we serve. Our advocacy aims to support and amplify the voices of people with disabilities, from community to global level. Our advisory approach is undertaken with the best

technical experts on disability inclusion – people with disabilities themselves.

We maximize our impact by delivering a combination of Field Programmes, Advocacy and External Advisory work, all in partnership with the disability movement:

Field Programmes



Our programmes across Africa, Asia and Latin America are developed and delivered with local partner organisations to ensure long-term transformation and accountability in communities we serve.

External Advisory



We share our expertise, advising governments, UN bodies and others on how to ensure inclusion in their organisations, policies and programmes through our Inclusion Advisory Group.



Advocacy



We draw on learning and evidence from our community work to inform our advocacy and achieve systemic change for people with disabilities.

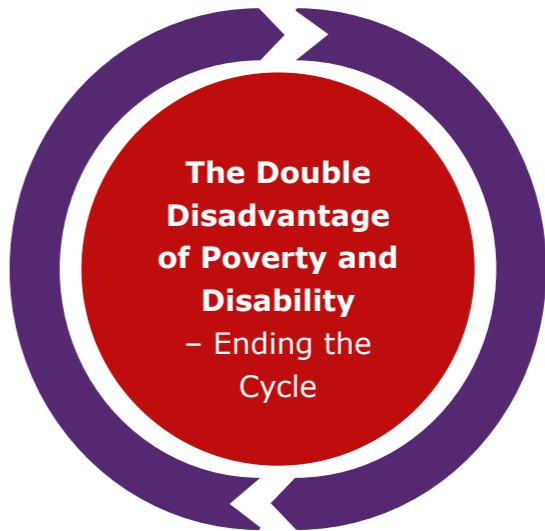
CBM Ireland is a Christian international development organisation, committed to improving the quality of life of persons with disabilities in the poorest countries of the world. Our vision is of an inclusive world where all people with disabilities enjoy their human rights and achieve their full potential.

CBM Ireland is part of the CBM Global federation, working alongside and accountable to people with disabilities in the world’s poorest places. We draw on more than 110 years’ experience to fight poverty and exclusion and transform lives.

We are driven by our mission: Fighting to end the cycle of poverty and disability.

We do this because people with disabilities living in poverty face stigma, violence and discrimination, while also having reduced access to health care, rehabilitation, assistive devices, safe and accessible living environments, education and employment. In emergencies, people with disabilities are often the worst impacted and face a higher risk of being injured or losing their lives during a disaster.

Disability contributes to and deepens poverty due to discrimination, institutional, and attitudinal barriers. A person with disability, and their family, are less likely to have access to rehabilitation, education, skills training and employment opportunities – opportunities which could otherwise reduce poverty.



Extreme poverty causes disability through many factors including a lack of access to adequate nutrition, preventative and curative health care, access to clean water and sanitation, and unsafe working conditions.

Organisational Strategy



CBM Ireland's strategic goal for 2021– 2025 is to be Ireland's established leader in inclusive international development, working in partnership with the disability movement, to deliver quality development programmes and provide inclusion expertise.

The real change we strive for focuses on working with marginalised communities to break the cycle of poverty and disability, treat and prevent conditions that lead to disability and build inclusive communities where everyone can enjoy their human rights and achieve their full potential.

Formulation of this strategic plan was a collaborative effort involving board, senior management and external support. Accompanying this plan is a year by year breakdown of activities so that we can monitor our progress.

Build Capacity & Expertise

Ensure CBM Ireland is equipped with the necessary resources and structures in place to maximise organisational growth and sustainability.

Build Reputation & Influence

Influence the mainstreaming of disability by both government and the wider international development sector.

Build Programme

Increase the reach and impact of our international programmes and grow institutional and grant funding.

Build Donor Giving

Grow a diverse and sustainable individual giving programme, providing the highest standards of donor care.

Build Profile

Raise the profile of CBM Ireland within the sector, amongst decision makers and the giving public.

Our core areas of work

Our work is focused on four core areas:



Community Based Inclusive Development

People with disabilities are routinely excluded from health, education, livelihood opportunities and the chance to fully participate in their communities. We work in partnership with the disability movement at all levels to promote inclusion. Our life-changing community development programmes across Africa, Asia and Latin America improve access to inclusive education, employment, healthcare and improve quality of life for women, men and children with disabilities and their families. We use evidence and learning from our community based work to support the Disability Movement in advocating for inclusive national laws and policies and achieving global change.



Humanitarian Action

People with disabilities are among those most affected by humanitarian crises and often the last to receive help. When disasters strike, we work with local organisations of persons with disabilities and other partners to deliver urgent aid. We promote the participation of people with disabilities in reducing the risk of disasters and preparing and responding to humanitarian crises. We share technical expertise and learning with mainstream humanitarian organisations to help them include people with disabilities in their response, through consultancy, tools and guidance, and advocacy at local, national and international level.



©CBM/Rakotoarivony



Inclusive Eye Health

A billion people worldwide live with avoidable blindness or visual impairment due to lack of access to eye health services. For many women, men and children living in poverty, access to straightforward interventions such as cataract surgery or a pair of glasses are out of reach. We work to improve access to inclusive and comprehensive eye health services for all, strengthening national eye health systems, making services affordable and accessible to the poorest and most marginalised people and helping eliminate Neglected Tropical Diseases, even for the most vulnerable groups.



Community Mental Health

People with disabilities are routinely excluded from health, education,



©CBMG

livelihood opportunities and the chance to fully participate in their communities. We work in partnership with the Disability Movement at all levels to promote inclusion. Our life-changing community development programmes across Africa, Asia and Latin America improve access to inclusive education, employment, healthcare and improve quality of life for women, men and children with disabilities and their families. We use evidence and learning from our community based work to support the Disability Movement in advocating for inclusive national laws and policies and achieving global change.



©CBMG

Where We Work

Overview

In 2022, the CBM Global Federation worked in 11 countries across Africa, Asia and Latin America.

We have community-based programmes across four continents, working with local partners to help people break free from the cycle of poverty and disability. Our partners deliver medical services, community-based rehabilitation, access to education, livelihoods training, and emergency humanitarian response. We also work with local governments to ensure disability is central to the services they provide and allocation of resources includes a dedicated disability budget.

Countries We Work In

1. Bangladesh

2. Bolivia

3. Burkina Faso

4. Indonesia

5. Kenya

6. Laos
7. Madagascar

8. Nepal

9. Nigeria

10. Philippines

11. Zimbabwe



Where We Run our Current Programmes

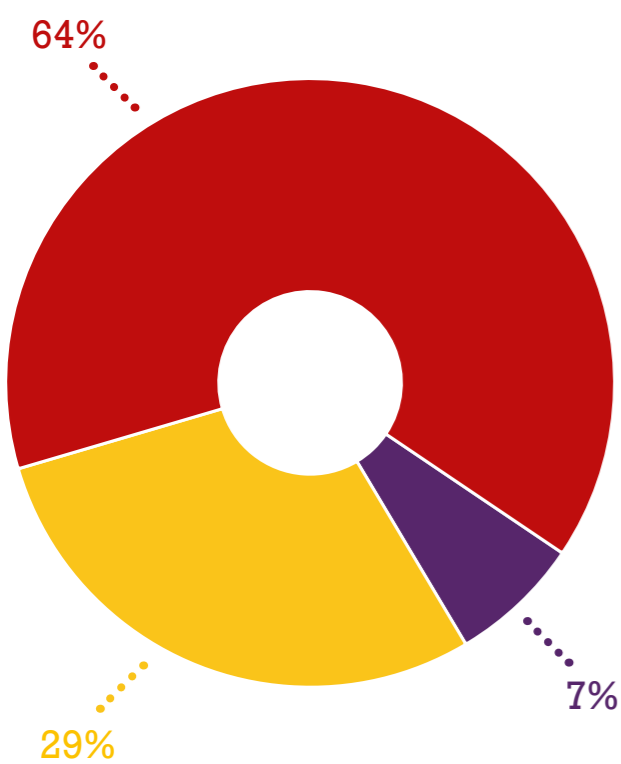
Inclusive Communities: Kilifi County in Kenya, and Chimanimani and Chipinge districts in Zimbabwe

Humanitarian Response: Tharaka Nithi and Meru counties in Kenya, Southern Madagascar

The Year in Numbers

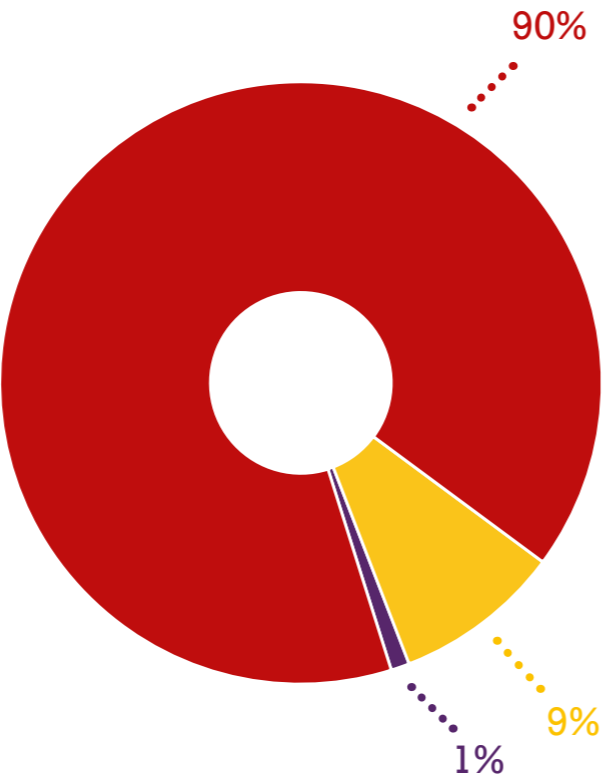
Income

- Donations & Legacies €813,271
- Grants for Government & Others €368,907
- Other Income €87,186



Expenditure

- Charitable activities €1,220,016
- Costs of Generating Funds €125,381
- Governance Costs €10,619



CBM Global Highlights

- Supported projects in 18 countries with 98 partner organisations, reaching over 5.71 million people.
- Over 548,000 supported with medical and rehabilitation services; over 44,800 woman and girls with disabilities and over 49,700 men and boys with disabilities.
- Over 1.76 million people received eye related medical services; over 868,000 woman and girls of which 32,800 have a disability and over 894,000 men and boys of which over 37,600 have a disability.
- Over 125,200 sight restoring cataract surgeries carried out.
- Over 33,900 people provided with community mental health services: over 19,800 woman and girls and over 14,000 men and boys.
- Over 32,300 people empowered through self help groups, peer support groups, and Organisations of Persons with Disabilities; over 25,700 women and girls of which over 5,300 have a disability and over 6,600 men and boys of which over 4,500 have a disability.
- Over 20,000 people with disabilities supported to earn a living: over 14,300 women and girls and over 5,600 men and boys.
- Over 103,800 people reached with disability inclusive emergency relief.
- Over 8,300 children and adults with disabilities enabled to go to school: over 4,000 women and girls and over 4,300 men and boys.

Over **2.56m** people protected from Neglected Tropical Diseases

Inclusive Communities

©CBM/J Crombie

Inclusive Communities is CBM Ireland's two-year programme (2021-2023), which seeks to increase access to rights and participation of people with disabilities in Kenya and Zimbabwe. The programme aims to strengthen the grassroots voices of people with disabilities, including those with psychosocial disabilities, that they will be active and equal participants in family, community and national life.

Inclusive Communities is implemented across two regions: Kilifi County in Kenya, and Chimanimani and Chipinge districts in Zimbabwe. The basic consideration underpinning the programme is that people with disabilities are also more vulnerable to mental health difficulties than people without a disability because of the stresses associated with having a disability in the first place. It is also the case that women and girls with disabilities are statistically the most vulnerable. Unfortunately, people with mental health and psycho-social disabilities are often further marginalised by the disability community itself.

Inclusive Communities brings people with lived experience of mental health conditions and psychosocial disabilities to engage with the public to dispel myths and misconceptions around disability. People with disabilities, particularly mental health and

psychosocial disabilities, are being supported to self-advocate, lobby, engage and hold local government officials accountable to guarantee that government bodies have inclusive structures and work collaboratively with people with disabilities to fulfil their disability mandate.

In Year 1 of the programme, Inclusive Communities in both countries was successful in advocating for disability inclusive initiatives with relevant government bodies. So far, four resolutions have been formally passed in the intervention areas, including the development of a costed Mental Health Action Plan for Kilifi (Kenya). This is a major initiative that will hopefully see dedicated financial resources in the coming years. In Zimbabwe the district government in Chipinge has adopted the National Disability Policy and we are actively collaborating with them to ensure its effective implementation.

The project has already facilitated business skills training for 30 savings groups, bringing 692 savers into cooperatives in both countries, including youth and women with disabilities. The project is linking them to county initiatives to address the financial challenges of persons with disabilities in accessing benefit from basic public services including education, health and other economic services.

A significant amount of work has gone into improving school accessibility during year 1 of the project, with a total of 63 schools having undergone accessibility audits to highlight the upgrades and investments needed to ensure children with disabilities can go to school. Year 2 of the project will see some of these upgrades come to fruition.

CBM Ireland is grateful to our partners in Inclusive Communities. We work in close partnership with the Regional Psychosocial Support Initiative (REPSSI), which is a leading African psychosocial support organisation in Southern Africa, including Zimbabwe and Basic Needs Basic Rights (BNBR), a national organisation supporting people with disabilities. Without their commitment, the programme would not be as successful as it is. We work also with local Organisations of People with Disabilities (OPDs) to ensure that we do not misstep in our strategic and programmatic decisions and ensure that the voices of people with disabilities are not ignored.



Irish Aid

An Roinn Gnóthaí Eachtracha agus Trádála
Department of Foreign Affairs and Trade

©CBM/J Crombie

Humanitarian Action

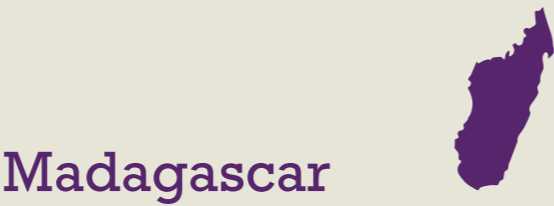
CBM Ireland responds immediately to emergencies worldwide, providing life-saving aid to people with disabilities or injuries and working to rebuild lives and communities. We also work to identify and care for people who have acquired a disability as a result of the disaster. After the initial emergency response, we remain in the affected area to support, plan and develop long-term programmes to help rebuild lives and communities into the future. CBM Ireland responded to two emergencies in Kenya and Madagascar in 2022 .



Kenya

In Kenya people are facing severe drought and food shortages. It is estimated that approximately 2,750 households in Tharaka Nithi county and about 9,000 households in Meru County are currently impacted by the ongoing drought. Access to food and water, either directly or through cash transfers is essential.

People with disabilities, the elderly, widows, single parent or child headed households are at risk. They are most likely to be seriously affected by increasing food prices and the decreasing variety and availability of food and water. Undernutrition, a pre-existing issue in both counties, is now further exacerbated by the current conditions. CBM aims to work with local partner organisations to ensure some of the most vulnerable people in Meru and Tharaka Nithi County, Central Kenya Region can access the support they need to survive this devastating crisis.



Madagascar

Back-to-back droughts in southern Madagascar have left thousands of people in catastrophic conditions, facing desperate hunger. CBM has been working with our partners in the region to provide urgent humanitarian relief to the most vulnerable families, especially those with disabilities.

After the initial emergency response, CBM remains in the affected area to develop long-term programmes to help people rebuild their lives:

- Health care and rehabilitative services
- Livelihood programmes
- 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.

VIVID

In 2022 CBM Ireland completed an innovative programme funded by the European Union’s **EU Aid Volunteers** fund, focused on improving inclusion in volunteer management and humanitarian action.

CBM Ireland led a wide-ranging consortium and worked closely with six organisations **CBM Global, Abilis Foundation, European Disability Forum, Tearfund Ireland, Viatores Christi** and **ASPEm**.

Through close collaboration, the project built a community of practice between organisations in the consortium, sharing expertise internally and with the public.

The project’s aim was to build on the growing evidence of the need to adapt existing programmes to be more inclusive of persons with disabilities. It mirrored the United Nations support for disability-inclusive development as an essential condition for a sustainable future.

Through combining the practices of disability inclusion, volunteering and humanitarian action VIVID tried to bring people with disabilities to the foreground in humanitarian action.

Unfortunately, the project was interrupted by the Covid-19 pandemic which meant that a project that required significant human interaction and co-working was forced online. However, along with our

partners, we were able to deliver some notable successes through adapting approaches to online working and utilising remote working tools. An additional challenge to be overcome was moving to online platforms where accessibility was not readily available for people with disabilities in the early stages of the pandemic.

There was mutual capacity building of consortium partners’ HQ offices to provide equal opportunities for people with disabilities in being a key part of humanitarian response.

A strong community of practice was built where organisations shared their skills and expertise through training, peer mentoring and guidance, allowing them to work better together.

The capacity of organisations to apply for and achieve certification to be able to deploy volunteers with disabilities in an inclusive and accommodating manner was built, increasing opportunities for people with disabilities to contribute to and be involved in humanitarian action.

Organisations were supported and trained to understand the barriers and enablers for ensuring disability inclusion and all outputs to the programme were designed to be accessible.



Directors' Report

Madagascar Emergency:



©CBM/Rakotoarivony

Advocacy



Mosa's Story

Mosa, 45-years-old, lives with a physical and intellectual disability and has difficulty expressing himself. He lives in the Commune of Berano Ville, in the District of Ambaoasary in Madagascar. Because he does not have a crutch, he uses his spade for his daily commute.

Mosa is not able to live on his own, he lives with his mother who takes care of him daily. Despite his disability, however, he helps the family by growing roots and tubers such as cassava and sweet potatoes. Due to the lack of rain because of climate change, their plantation can no longer yield enough crops to support their most basic needs. To survive, they had to sell their house and when there is nothing left to eat in the area, they travel to Amboasary, about 15 km away from the village, hoping to get some food for the day. "We leave early in the morning and arrive late in the evening because I cannot walk fast." Mosa. For his mother, their living conditions are particularly challenging – "It is difficult to take care of Mosa, do the chores and still find a way to get some money for us to survive".



©CBM/Rakotoarivony

CBM Ireland is committed to building a world where all people with disabilities can enjoy their human rights and achieve their full potential. This cannot be achieved alone. Through advocacy we amplify the voices of people with disabilities at various levels.

In 2022, we worked hard to influence key actors in Ireland and in our programme countries. We believe we have influenced the Irish Government's growing commitment to disability inclusion in international development assistance. Ireland's participation at the Global Disability Summit and in the Global Action on Disability (GLAD) is indicative of this growing commitment.

Ireland's Minister with responsibility for disability, Anne Rabbitte TD, attended the 2nd Global Disability Summit in 2022, where CBM Ireland along with the International Disability Alliance engaged with the Government in bringing this about.

We were pleased to see Irish Aid launch a mapping of disability inclusion in their overseas assistance as a sign of commitment

to understanding objectively and in monetary terms how much of Ireland's overseas development assistance is directed towards disability.

We highlighted the need for investing in quality disability data and partnering with and supporting Organisation of Persons with Disabilities (OPDs), which Coalition2030 had underscored at the SDGs' Stakeholders Forum by the Department of Environment, Climate and Communications.

Mental health

CBM Ireland's programme in Kenya and Zimbabwe promotes a unique community-based mental health model. It addresses everyday challenges of people in those communities while they tackle poverty, exclusion and marginalisation. To support this programme and influence wider change, we joined Irish Global Health Network (IGHN)'s Annual Conference bringing speakers from the CBM federation and ensuring inclusive practices such as reasonable accommodation, including sign language, were provided at the event. CBM's global Mental Health director Julian Eaton spoke about mental health as a social justice agenda.



- Dr. Mary Keogh speaking before the Disability Matters Committee, IGHN Conference

Deaf Rights and Sign Language

We hosted Pamela Molina of the World Federation of the Deaf (WFD) in Dublin. She presented CBM-WFD collaborative research on the experience of D/deaf women in accessing healthcare during the Covid-19 pandemic in the Nigerian context at the IGHN Conference.

Humanitarian:

Dr. Mary Keogh presented at the Oireachtas Joint Committee on Disability Matters speaking on the challenges of persons with disabilities in situations of risk and humanitarian emergencies advising how Ireland can promote inclusive practices during the Ukraine conflict.

Together with the European Disability Forum (EDF), we launched a video, *Guidelines on inclusion of people with disabilities in humanitarian action* in 10 languages.

Inclusive Climate Justice:

The key focus of our advocacy work in 2022 has been to highlight the impact of climate change on people with disabilities and their absence from climate dialogue. Research from Bangladesh and Madagascar was presented at a side event during COP27 and later published.

Global Citizenship Education (GCE)/ Development Education (DE)

In 2022, CBM Ireland introduced global citizenship education into our work. With funding from Irish Aid, we embarked on a new journey in the Global Citizenship Education (GCE) sector – a space for diverse actors empowering the public to understand the interconnected world in which they live and the complexities of the global challenges they face and to take action. We aim to bring a GCE approach to the disability sector in

Ireland, and bring a disability perspective involving OPDs in the discussion on sustainable development.

We initiated the first substantive conversation on the inclusion across the Irish Development Education (DE) and GCE sector, highlighting gaps in current practice exist and ways to address them. We did this in association with the Irish Development Education Association (IDEA), the main GCE/DE network who adopted inclusive practices in their programmes and events e.g., providing sign language and reasonable accommodations.

Alongside this, we signed the IDEA Code of Good Practice to promote high quality DE/GCE practices and prepared the first ever mapping of disability inclusion in GCE and DE sector with the support of other actors in the Dochas Disability in Development Working Group.

In solidarity...

We co-signed a letter on the global food crisis as part of an initiative targeting UN Member States gathered for the 2022 UN General Assembly.

We joined the **Climate Action Network (CAN) Europe**, the largest NGO coalition representing over 1700 NGOs in Europe focused on climate change, with the aim of bringing a disability inclusion lens to the work

We endorsed the **Put Children First: End Orphanage Care campaign** underscoring the importance of children with disabilities to live in families and communities.

Governance

CBM Ireland is a registered charity, CHY 14987 and is constituted as a company limited by guarantee, registered number 366182. We are committed to ensuring accountability and transparency with disclosures of all aspects of our charitable work.

As a member of a global federation, CBM Global Disability Inclusion Vereniging, or 'CBM Global', registered in the Netherlands, CBM Ireland works closely with Members in Australia, New Zealand, Switzerland, Kenya and the United Kingdom as well as the Global Secretariat.

CBM Ireland was previously a member of CBM International, and a transition of operations between the old Federation (CBM International) and the new (CBM Global) was completed in 2022.

CBM Ireland is a full member of Dóchas, the umbrella group of International Non-Governmental Organisations in Ireland. CBM Ireland's Chief Executive Officer was Chair of the Board of Directors in 2022. As a member of Dóchas, CBM Ireland is a signatory to their Code of Conduct on Images and Messages, and in 2023 will adopt the Dóchas Guide to Ethical Communications.

We are also an active member of Coalition 2030, an alliance of 75 civil society organisations working together to ensure Ireland keeps its promise to achieve the Sustainable Development Goals.

CBM Ireland's Board has formally adopted the 'Charities Governance Code' as devised by the Charities Regulatory Authority and is fully compliant with the Code.

CBM meets the standards of openness, transparency and integrity required to qualify for the Charities Institute Ireland's Triple Lock Standard.

CBM Ireland's Board of Directors

CBM Ireland's Board is committed to ensuring the organisation delivers on its mission and upholds its core values through strategic direction, leadership and financial oversight. The Board of Directors aim to ensure that the Board is comprised of a mix of skills and experience to provide the necessary oversight and direction to the Chief Executive Officer and the Management Team.

CBM Ireland's Board consists of six directors, all of whom contributed their time and expertise on a voluntary basis. They met four times in 2022 – virtually, in line with Government guidelines - to ensure the highest standards of corporate governance and operational effectiveness.

The Board of Directors has five committees: The Audit, Finance and Risk Committee; The Overseas Programme Committee; The Human Resources and Remuneration Committee; The Fundraising, Advocacy and Communications Committee; and The Governance and Policy Committee, each of whom met twice in 2022.

Safeguarding

It is our responsibility at CBM to make sure that all children and adults who engage with our advocacy, advisory work, development, and humanitarian field programmes are safeguarded to the greatest extent possible.

At CBM, we believe that every child and adult has the right to be protected from all forms of harm, abuse, neglect, and exploitation, regardless of age, gender, sexuality, sexual orientation, religion, ethnic origin or whether they have a disability. CBM has a zero tolerance toward all forms of abuse and takes seriously any safeguarding concern or allegation involving CBM Global staff, representatives, and partners.

This means that we will:

- Take proactive steps to prevent abuse, including child abuse, financial abuse, emotional or psychological abuse, neglect, physical abuse, sexual abuse, and verbal abuse.
- Respond to every reported concern and where there is indication of a possible violation of this policy, a thorough investigation will be initiated, and appropriate disciplinary action taken as required.
- Hold all CBM staff and representatives up to the same standards and procedures, regardless of their position within the organisation.

This means CBM will put in place systems and procedures to ensure that our staff, representatives, programmes and operations do no harm to children, adults-at-risk and programme participants; that we do not expose them to the risk of harm, abuse, neglect or discrimination; and that all safeguarding concerns or allegations raised in relation to CBM are appropriately responded to in a timely manner and reported to the appropriate authorities.

Safeguarding Focal Persons

CBM Ireland has two Safeguarding Focal Persons – one staff member (our Programme Manager), and one on the Board of Directors (our Board Chair). The role of the Safeguarding Focal Person is to:

- Provide support to colleagues to prevent and respond to safeguarding incidents and concerns
- Receive safeguarding incident reports
- Escalate incident reports appropriately and seek additional support as needed when managing incidents.
- Raise awareness and promote best practices in safeguarding through trainings and regular briefings.

Directors' Report

©CBM/Diemer

Fundraising

CBM Ireland raise funds through the generosity of loyal and kind supporters throughout Ireland. In 2022 our supporters helped successfully raise €813,272 and once again, we are humbled by their generosity. These gifts were given by our loyal regular monthly supporters, in response to monthly appeals such as the Madagascar & Kenya food crisis, as legacy donations, and through a small number of major individual contributions.

We were particularly overwhelmed by the continued response from supporters as we dealt with a third year of Covid-19 and the impact of the Ukraine war on the cost of living. The impact of the pandemic and war have been felt by everyone across the world, and our supporters showed true empathy for the people and communities CBM serve.

We were thankful that the Galway Garden Festival was up and running again in 2022 and we would like to highlight the continued support of Eamonn O'Donoghue and other members of the festival committee to the work of CBM.

We would like to thank our many other donors, whose support was pivotal in a challenging year. Donors like Electric Aid, who remain steadfast in their support

of CBMs work over the years. Also, Foundation d'Harcourt who supported CBM Ireland's Inclusive Communities programme which is an initiative that aims at increasing access to rights and participation of people with disabilities on personal, community and societal levels. Finally thank you to Coalition 2030 and the Dublin City Council Staff World Development Fund in their generous support of other CBM activities throughout 2022.

To ensure our fundraising activities comply with best practice, CBM Ireland is signed up to the Charities Institute Ireland Triple Lock Standard, the Guidelines for Charitable Organisations on Fundraising from the Public and the Dóchas Code of Conduct on Images and Messages.



Looking to the Future

CBM Ireland's strategic goal for 2021–2025 is to be Ireland's established leader in inclusive international development, working in partnership with the disability movement, to deliver quality development programmes and provide inclusion expertise.

The real change we strive for focuses on working with marginalised communities to break the cycle of poverty and disability, treat and prevent conditions that lead to disability and build inclusive communities where everyone can enjoy their human rights and achieve their full potential.

Strategic Goals

BUILD CAPACITY & EXPERTISE:

Ensure CBM Ireland is equipped with the necessary resources and structures in place to maximise organisational growth and sustainability

Key to CBM Ireland's growth is how we ensure our organisation meets governance and regulatory standards, and how we promote good governance and demonstrate accountability and transparency. We commit to continued high levels of governance, regulatory adherence, accountability and transparency. In an ever-changing landscape we must also leverage resources to maximise organisational sustainability and growth. We cannot deliver on our mission without a strong, supported team in place. Our HR activities and performance management system equips us to attract, develop and retain talent, building a strong foundation to deliver our strategy.

BUILD REPUTATION & INFLUENCE:

Influence the mainstreaming of disability by both government and the wider international development sector

Directors' Report

CBM Ireland will continue in its efforts to effect real change through its efforts to influence government and the wider international development and humanitarian sector to mainstream disability in policy and programming. In support of this goal, we will also work with government and the sector to provide the necessary expert and technical expertise to support mainstreaming of disability into both development programming and humanitarian action.

BUILD PROGRAMME:

Increase the reach and impact of our international programmes and grow institutional and grant funding.

Design and delivery of quality programmes is central to CBM Ireland's strategy. In order to deliver this, we will continue to work closely with our in-country teams and partners, with increased collaboration with Organisations of Persons with Disabilities (OPDs). Increased institutional and grant funding will be sought to support growth of our programme portfolio both in development work and humanitarian action.

BUILD DONOR GIVING:

Grow a diverse and sustainable individual giving programme, providing the highest standards of donor care.

We will seek new ways of attracting new supporters across various platforms, in particular digital whilst improving the efficiency and effectiveness of our traditional fundraising activities, notably direct mail. Our individual supporters are so important to us, and we will continue to provide the highest levels of donor care and stewardship.

BUILD PROFILE:

Raise the profile of CBM Ireland within the sector, amongst decision makers and the giving public.

Sharing our stories of change will reinforce our vision amongst key decision makers who can effect real change and also raise CBM Ireland's profile with the giving public. Integrating our communications across all platforms, in particular digital will support our programme, advocacy and fundraising efforts.

Reena's Story



CBM's partnership with the national eye care program began in 1982. What started in a small hut with one doctor has now become one of the major eye care institutions in the world, providing services to patients across Nepal and South Asia.

One child whose life has been changed by access to eye care is Reena. A young girl living in a remote village of Nepal, 11-year-old Reena struggled to see, with a severe cataract blocking sight in her right eye.

When Reena's mother abandoned her and her seven brothers and sisters, life took a turn for the worse. Her father, an alcoholic, didn't look after his children. Left to fend for herself, Reena's basic

needs were neglected. There was no one to help her when her cataract turned white and the little she had been able to see through that eye slowly turned to darkness.

When a local woman noticed Reena needed help, she went to her sister Meena. When Meena's sister told her about the little girl in her village who had no one to care for her, she offered to take her into her home.

When Meena met Reena, she noticed her "white eye" and felt sad that the little girl had to live with an eye that was damaged. She wanted to help her but didn't know what was wrong with her eye or if it could be fixed.

Upon meeting Reena, Village elder Pashuran (a friend of the family) offered to take Reena and her to the CBM supported Biratnagar Eye Hospital to see if her eye could be fixed.

Her eyes were screened. When Doctor's discovered she had a mature cataract, she was booked in for surgery the very next day to remove it. Surgery was a success and within 24 hours Reena's patch was removed and she could see again.

Directors' Report

Financial Statements

.....

Director's Report	32
Statement of Directors' Responsibilities	48
Independent Auditors Report	49
Statement of Financial Activities	53
Balance Sheet	54
Statement of Cash Flows	55
Notes to the Financial Statement	56

Directors' Report

The directors present their annual report and financial statements for the year ended 31 December 2022. The directors confirm that the Annual Report and Financial Statements of the charity comply with the current statutory requirements, charity's governing document and the provisions of the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102 Charities SORP)

Legal Status

Christian Blind Mission (Ireland) ("CBM Ireland") is a company incorporated under the Companies Act 2014 limited by guarantee and not having a share capital. The company has been granted charitable tax status under Section 207 and 208 of the Taxes Consolidation Act 1997. 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 registered charity with the Charities Regulatory Authority of Ireland (registered charity number: 20050405).

In August 2020, CBM Ireland became a member of a new Federation, CBM Global Disability Inclusion Vereniging, registered in the Netherlands, commonly known as "CBM Global". CBM Global links six member organisations around the world and integrates global programme and policy efforts to

maximise impact for people with disabilities. CBM Ireland was previously a member of CBM International and a transition phase up to December 2021 is now complete.

Directors

The names of the persons who were directors at any time during the financial year under review, are set out below. Unless otherwise indicated, the directors served for the entire year. Eoin McManus (Chair), Vivienne Brennan, Mark Finan, Morgan McElligott, James O'Dowd, Linda Ryan. Of the six directors, two are female and four are male.

Principal activities and date of incorporation

CBM Ireland was incorporated on 15 January 2003.

CBM Ireland is a Christian international development organisation, committed to improving the quality of life of people with disabilities in low income regions of the world. CBM Ireland 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 Ireland 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.

They came from all walks of life and from many different cultures. CBM Ireland offers support, assistance and capacity building irrespective of religious beliefs and actively promotes inclusion of women and girls. CBM Ireland engages in both development and humanitarian programs and activities.

Going Concern

The Organisation meets its day-to-day working capital requirements through its cash balances and investments. The current economic conditions continue to create uncertainty over the ability of the Organisation to maintain the level of donations received. The Organisation's forecasts and projections, taking account of reasonably possible changes in income activity show that the Organisation is able to operate for the foreseeable future. After making enquiries, the directors have a reasonable expectation that the Organisation has adequate resources to continue in operational existence for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

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 15 January 2003 (amended by Special Resolution on 29 June 2020, still under review) represent the founding governance documents of CBM Ireland. CBM Ireland is governed by a Board of Directors, the maximum number of which can be ten. The Board is responsible for determining the policies and overall strategic direction of the Charity. It has ultimate responsibility for the organisation. It generally meets on four 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 year the Board met on four occasions in February, June, September and December. Each board committee (listed below) met on two occasions during 2022. All meetings continued to be held virtually following on from Covid-19 restrictions.

The Board of Directors is committed to maintaining the highest standards of corporate governance and in 2020 undertook a process to ensure compliance with the Charities Regulatory Authority of Ireland's Governance Code. The members of the Board of Directors are shown on Page 1. 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. It is CBM's policy that 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 programmes, finances, operations and activities. In addition, Directors attend regular training on governance and other relevant sector themes.

For board recruitment, CBM Ireland uses its own channels and sector networks to assist the recruitment of Board Members 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 are identified, a formal interview is conducted to establish the candidate's eligibility, which includes a commitment to CBM's core values and mission and 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 five committees of the Board, all of which report directly back to the full Board. Committees consist of an average of three board members. The Board has scope to co-opt additional expertise to each Committee as required.

1. Audit, Finance and Risk Committee

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; and
- Recommend the re-appointment of the external auditor or makes recommendations for a replacement.

2. Overseas Programme Committee

Its primary purpose is to safeguard and continuously improve programme quality and impact. The Committee acts as an advisory group to the International Programme Department of CBM Ireland on issues such as programme quality, results, impact, sectorial priorities and geographic focus.

3. Human Resources and Remuneration Committee

Its primary function is to determine the organisation's remuneration policies,

terms and conditions for staff and conduct the Chief Executive's annual performance appraisal.

4. Fundraising, Advocacy and Communications Committee

Its purpose is to assist the Board in the effective implementation of its strategic priorities in the areas of Fundraising, Advocacy and Communications.

5. Governance and Policy Committee

Its purpose is to ensure that there is a robust and effective process for evaluating the performance of the Board, Board Committee and individual directors and to ensure that the Board fulfils its legal, ethical, and functional responsibilities.

The members of CBM Ireland are the current Board of Directors plus five others, and their liability is limited to €10.

COVID 19

The Covid-19 pandemic continued to impact our work in 2022. The team worked in a hybrid manner during the year, continuing to adapt to the effects of the pandemic, again showing great skill and commitment to those we serve.

Board support was vital in helping us navigate through the impact of Covid, while maintaining high standards of good governance. Risk, programme and financial management were the priorities. Covid-related mitigation actions were developed, and regular financial reviews undertaken.

In 2022, Covid-19 continued to exacerbate the marginalisation of

people with disabilities in the world's poorest places. They are too often those hardest hit and the last to receive help in an emergency. Our community-based approach to our programmes, meant that our local partners and community workers were able to respond quickly to adapt projects and develop new activities to meet the immediate needs of those we serve. We were overwhelmed by the continued generosity of our supporters, and their messages of support sustained us through another challenging year.

CBM Global

CBM Ireland is a member of a new Federation, CBM Global Disability Inclusion Vereniging, registered in the Netherlands, commonly known as "CBM Global". CBM Global links six member organisations around the world and integrates global programme and policy efforts to maximise impact for people with disabilities. CBM Ireland was previously a member of CBM International and a transition phase took place during 2021 to transfer respective operations between the old Federation (CBM International) and the new (CBM Global), in line with an agreed Transition Agreement.

CBM Global has six Member organisations; CBM Ireland, CBM UK, CBM Switzerland, CBM Kenya, CBM Australia and CBM New Zealand. Together, we work alongside people with disabilities in the world's poorest places to fight poverty and exclusion and transform lives. Drawing on over 100 years' experience, CBM Global works with the most marginalised in society to break the cycle of poverty and disability and build inclusive

communities where everyone can enjoy their human rights and fulfil their full potential.

We invest in long-term, authentic partnership with the Disability Movement and maximise our impact through a coordinated mix of inclusive community-based programmes, local to global advocacy and deliver inclusion advice to other organisations.

CBM Global's work and world-leading expertise is focussed in four core areas: disability-inclusive community development, inclusive humanitarian action, inclusive eye health and community mental health.

The CBM Global Board is appointed by the Members and supervises and advises the Executive Management. The Executive Management works in collaboration with the Members to define and articulate the values, vision and mission of the Federation, and to promote a culture that encourages high quality performance, joint planning and learning. The Executive Management and the Members ensure smooth and quick decision making and a close link between the different Members and the programmatic work of the Federation.

Senior management

The CBM Ireland senior management team (SMT) is led by the Chief Executive. 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 interact regularly with the Board Committees.

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:

- 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 principal risks and uncertainties facing CBM Ireland are as follows:

Loss of key staff, skills and experience:

CBM Ireland is reliant on a small team of staff to deliver on its strategy. When a staff member leaves, it can impact the entire team, providing support until they are replaced. The current recruitment market is highly competitive, so staff retention is crucial. CBM Ireland undertakes annual staff performance appraisals and mid-year review meetings with all staff to address any issues of concern on part of the employer or employee.

Financial Stability: CBM Ireland is entirely dependent on the goodwill of the public, governments and cofunders. The fundraising environment remains very challenging. In order to reduce the risk of significant fluctuations in income, CBM Ireland aims to develop and maintain diverse sources of income while maintaining appropriate levels of reserves. The company has also developed detailed financial procedures and reporting systems to mitigate risks of error and/or fraud which are reviewed on a regular basis.

The Directors and senior management team 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.

Memberships and networks

CBM Ireland is a member of, and is active within, several groups and organisations:

- CBM Global Disability Inclusion
- Charities Institute Ireland
- Coalition 2030
- Dóchas - full member plus active membership of several Working Groups; Disability in International Development, Development Education/ Global Citizenship Education, Humanitarian Action, Results and the Safeguarding Task Group. CBM Ireland's Chief Executive is a Board member of Dóchas and is its current Chair.
- Irish Development Education Association (IDEA)
- Climate Action Network (CAN) Europe

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:

- Charities Institute of Ireland Triple Lock Standard
- Charities Governance Code
- Charities Regulator Guidelines

for Charitable Organisations on Fundraising from the Public

- Dóchas Charter
- Dóchas Code of Conduct on Images and Messages
- Dóchas Safeguarding Code
- INGO Accountability Charter
- Statement of Recommended Practice (SORP) Accounting and Reporting by Charities (revised 2008) is used as guidance in preparing CBM Ireland's financial reports and statements.
- IDEA Code of Good Practice

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.

Objectives and Activities

Vision, aim and values

CBM Ireland's vision is an inclusive world in which all people with disabilities enjoy their human rights and achieve their full potential. Its mission is to fight to end the cycle of poverty and disability. Both vision and mission are aligned with CBM Global and are based on the Inclusive Development approach.

Overcoming barriers

Our aim - together with our partners - is to work alongside people with disabilities in the world's poorest places to fight poverty and exclusion and transform lives. We work with the most marginalised in society to break the cycle of poverty and disability and build inclusive communities where everyone can enjoy their human rights and fulfil their full potential.

Values

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.

- We champion inclusion
- We strive for justice
- We pursue excellence
- We embrace partnership
- We live with integrity

Key Areas of Expertise

Our work and world-leading expertise is focussed in four core areas. In each of these, we maximise our impact through authentic partnerships and a combination of community development programmes, advisory services and advocacy at local, national and international levels.

- Disability Inclusive Community Development
- Inclusive Eye Health
- Community Mental Health
- Humanitarian Action

Our programmes across Africa, Asia and Latin America are developed and delivered with local partner organisations to ensure long-term transformation and accountability in communities we serve. We draw on learning and evidence from our community work to inform our advocacy and achieve systemic change for people with disabilities. We share our expertise, advising governments, UN (United Nations) bodies and others on how to ensure inclusion in their own organisations, policies and programmes through our Inclusion Advisory Group.

How We Work

The following principles and approaches underpin CBM Ireland's work.

- Authentic partnership with the Disability Movement underpins all we do.
- Our inclusion expertise as a dual mandate organisation promotes disability inclusion in both development and humanitarian contexts.
- Our multiplier approach combines

programme, advisory and advocacy work to maximise impact.

- We seek to rebalance power.

We are deeply committed to working alongside people with disabilities and their representative organisations, and to the principle of "nothing about us without us". We work with and support organisations of people with disabilities in our programmes, to ensure we meet the needs of, and are accountable to, the individuals and communities we serve. Our advocacy aims to support and amplify the voices of people with disabilities, from community to global level. Our advisory approach is undertaken with the best technical experts on disability inclusion - people with disabilities themselves.

CBM Ireland operates within the frameworks provided by the UN Convention on the Rights of Persons with Disabilities (CRPD) and the Sustainable Development Goals (SDGs).

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.

SDGs - The Sustainable Development Goals (SDGs) are a universal set of goals, targets and indicators that UN Member States are expected to use to frame their agendas and political policies up to 2030.

Achievements and Performance 2022

The Board's strategy for achieving our Programme objectives is to focus CBM Ireland's work both geographically and thematically. CBM Ireland concentrates its

Programme of work in selected countries in sub-Saharan Africa, although not exclusively. Together with a network of implementing 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 the sudden onset of humanitarian emergencies, such as armed conflict and natural disaster, in the countries where CBM Global are working.

In 2022 our programmatic focus areas were mental health, eye health, community-based inclusive development, advocacy and humanitarian aid, with the aim that all of our projects are inclusive and accessible. We particularly value our partnerships with organisations of persons with disabilities (OPDs) at international, national and local levels.

In 2022 our projects and activities were financed through a combination of fundraising from the general public, funding from the Irish Government through Irish Aid's Civil Society Fund and the European Union, and grants from **Electric Aid, ASTI, RTE One World Fund, Fondation d' Harcourt and the DCC Staff World Fund.**

Irish Aid

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 national and international discourse on disability, human rights policy and disability inclusive development. CBM Ireland will continue to prioritise 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 Dóchas Working Groups.

VIVID: Technical Assistance in Humanitarian Response, Ensuring Valuable International Volunteering and Inclusion of persons with Disabilities

Funded by the EU Aid Volunteers Initiative, CBM Ireland led this project's consortium, working closely with six organisations: Abilis Foundation (Finland), ASPEM (Italy), CBM Global (Netherlands), European Disability Forum (Belgium), Tearfund Ireland (Ireland) and Viatores Christi (Ireland).

The project's overall objective was to strengthen consortium members' capacity to provide needs-based disability-inclusive humanitarian responses and develop inclusive volunteer programmes. The project began in January 2020 and continued throughout 2021 and 2022.

The entire project was implemented in the midst of the Covid-19 pandemic, with project partners responding flexibly, adapting activities to ensure achievement of outcomes and contributing towards enhanced knowledge and capacity to manage disability inclusive humanitarian action and volunteering programmes.

CBM Ireland, as the lead consortium member, ensured that all activities within the project lifetime effectively met the needs of consortium members by launching the project with the completion of a partner assessment.

Through close collaboration, the project built a community of practice between organisations in the consortium, sharing expertise internally and with the public. The project has enhanced consortium members' capacity and understanding of disability inclusion in humanitarian action, increased the capacity of consortium partners to run disability-inclusive volunteering programmes and raised awareness among the consortium and an external

audience about opportunities for people with disabilities in volunteering and development work. The resources developed by the consortium created a repository open for all present and future actors in the sector.

These results were achieved through following activities: Training in EU grant compliance, Inclusive Project Cycle Management and Deinstitutionalisation; workshop on CHS and Disability Charter; conference on volunteer management, which will include guidance for development of policies required for certification and mentoring for volunteer sending organisations on cross-cultural disability issues and sending personnel with disabilities and inclusive security training. Coaching and mentoring on inclusion, online volunteering and seminars, consortium meetings, generating evidence, lessons learned, and dissemination events will be conducted on regular basis.

Inclusive Communities in Kenya and Zimbabwe

In the aftermath of Cyclone Idai, which hit Zimbabwe in 2020, CBM Ireland undertook to continue to focus on the

mental health and psycho-social support needs and gaps arising from the Cyclone. During 2021, In Kenya, CBM Ireland worked to ensure that persons with disabilities and their families were equally protected during the Covid-19 outbreak and to build the long term resilience and preparedness of persons with disabilities towards the COVID -19 outbreak.

As a development of the work in both countries CBM Ireland developed a joint programme for Kenya and Zimbabwe, called Inclusive Communities, and in 2021 Irish Aid committed €740,000 to cover a two-year period encompassing 2021 to 2023. The programme, with additional funding support from CBM Switzerland and Fondation d' Harcourt, commenced operations in October 2021 and will conclude in 2023. Inclusive Communities, seeks to increase access to rights and participation of people with disabilities in in Kenya and Zimbabwe. The programme aims to strengthen the grassroots voices of people with disabilities, including those with psychosocial disabilities, and that they will be active and equal participants in family, community and national life.

The following was achieved during 2022:

- 40 people with various disabilities were empowered on self-advocacy.
- An estimated number of 4,500 in Kenya and 2,500 in Zimbabwe were reached through Community Road shows highlighting the importance of disability and for disability awareness.
- 100 local government staff were trained on disability inclusion,

psychosocial support and mental health.

- 25 Organisations of People with Disabilities have undergone the capacity strengthening and trained in various skills: communication, management and leadership, records keeping, resource mobilization, budgeting, business plans negotiation and entrepreneurial skills.
- 35 VSLA groups received seed funding to engage in various Income generating activities such as backyard bakeries, broilers and goat rearing.
- 3 Health Facilities were renovated.
- 121 medical staff trained in disability inclusion, rights-based approaches and mental health.
- 298 people with disabilities received home-based rehabilitation and psychosocial support.
- 244 learners with disabilities received dignity kits.
- 86 teachers reported that they are implementing learning from disability inclusion and MHPSS training in their teaching.
- 70 Mainstream NGO staff members trained on disability inclusion.

Drought Response in Kenya

A devastating climate change-induced drought is affecting the Horn of Africa. The situation has been worsened by the impact of COVID-19, conflict and insecurity in the region, as well as the expected aggravation of food insecurity and malnutrition due to war on Ukraine,

which has massively disrupted the global symbiosis of food and other essential supply in that region. In Kenya, more specifically 3.5 million people are facing starvation and the drought has been declared a national emergency. In 2022, CBM Ireland responded with a drought response project in Tharaka Nithi and Meru Counties in Kenya with Red Cross Kenya as the implementing partner, who has been at the forefront of emergency response in Kenya for decades. The project supported 1735 households with cash transfer assistance and 568 households were provided with food baskets. Additionally, the project provided assistive, mobility devices to persons with disabilities and older people affected by the drought through conducting 9 integrated medical outreaches.

Youth First Kenya

In 2022, with funding support from Fondation d'Harcourt, CBM Ireland initiated a three year-project designed to increase access to rights and participation of youth affected by mental illness or psychosocial disabilities by building their resilience to promote inclusion at personal, community and societal levels in Kilifi County, Kenya. It is focused on pupils in primary schools, preparing them for their transition to secondary schools.

The Kenya team rolled out the Youth First Kenya resilience program across 6 schools with the students, teachers and county/ sub county education officers largely reporting positive benefits from the trainings and practices of the curriculum. The project promoted participation of students with lived experience of disability in extracurricular activities and

trained 20 teachers and county education officers on mental health and disability inclusion.

Inclusive Eye Health in Nigeria and Zimbabwe

In 2022, CBM Ireland supported two eye health projects in North-West region in Nigeria and Manicaland and Harare provinces in Zimbabwe. With funding from Electric Aid, the project procured Ophthalmic equipment for Sekuru Kaguvi Hospital and Sakubva Eye Unit in Zimbabwe and the ECWA Eye Hospital in Nigeria.

Advocacy for Disability Inclusive Development and Humanitarian Action

In 2022, CBM Ireland joined diverse networks and alliances in mainstream development sector to enhance our profile and promote disability inclusion, e.g.:

- Secured membership of Climate Action Network (CAN) Europe – the largest NGO coalition representing over 1700 NGOs in Europe.
- Signed IDEA Code of Good Practice- an essential set of 12 codes corresponding to the educational and organisational commitment towards promoting high quality DE/GCE practices.
- People's Vaccine Alliance to promote disability inclusion in the conversation of COVID-19 vaccine equality in the Global South.
- Endorsed the Put Children First: End Orphanage Care campaign underscoring the rights of children with disabilities to live in families and communities.
- Joined Dóchas Development Education (DE/GCE) Working Group

Our key events and actions in influencing the Government and the Sector include:

- We took lead on producing the draft UNCRPD Shadow report for Dóchas Disability Working Group.
- Ireland's Minister responsible for disability Anne Rabbitte attending the 2nd Global Disability Summit 2022 was a success of our influencing work.
- Ireland's interest and participation in international platforms and forums e.g., GLAD Network indicates signs of their commitment to the sector.
- CBM has contributed substantially to the Irish Aid-launched mapping of good practices on disability inclusion.
- CBM Ireland co-signed a letter on the global food crisis as part of an initiative targeting UN Member States gathered for the 2022 UN General Assembly.
- In the run up to the Budget CBM Ireland joined others in calling for an increase in ODA via various media channels and social media campaigns. Dóchas highlighted those working in the area including ourselves.
- Coalition2030: We joined C2030's pre-budget campaign demanding enhanced allocation for the Global South and inclusive development demanding 0.7% of GNI in the ODA. Official Development Assistance (ODA) increased to over €1.2 billion. This is an increase of €177 million on 2022.
- Inclusive SDGs: We highlighted

the need for investing on quality disability data and partnering with and supporting OPDs (Organization of Persons with Disabilities), which Coalition2030 had highlighted at the Stakeholders Forum meeting organised by the Department of Environment, Climate and Communications which is leading the process.

- Irish Global Health Network: CBM Ireland was one of the lead partners to the Network's Annual Conference. Apart from having a stand at the event site, Sarah O'Toole spoke along with the Irish Aid DG Michael Gaffey. CBMG colleagues Mary Keogh and Julian Eaton also presented in the key sessions.
- We hosted Pamela Molina, Executive Director of the World Federation of the Deaf (WFD) to present CBMG-funded research in Nigeria. We also had meetings with Irish Aid, TCD, Irish Deaf Society etc. whilst Pamela Molia was hosted.
- UN Security Council: CBM Ireland's work on promoting disability inclusion in the UN Security Council is handed over to CBM-Switzerland as Switzerland got elected to the SC's E10.
- **Inclusive Climate Justice:** The key focus of our advocacy work in 2022 has been climate change. Some highlights include:
 - *Designed a Climate Action project (EFICA) funding application which as funded by CBM Australia.*

- *Climate Research: Worked alongside CBMG on the research project focusing OPDs in Climate Action in Bangladesh and Madagascar, which was presented at COP27 side event.*
- *Presented CBM's work on inclusive climate justice at the NUIG Disability Summer School.*
- *Presented a paper on inclusive climate justice at the DSAI Conference.*
- *On 28 April, a CBM delegation was invited by the Houses of Oireachtas Joint Committee on Disability Matters to give evidence on the challenges of persons with disabilities in situations of risk and humanitarian emergencies. Mary Keogh along with Catherine Naughton (EDF) spoke while Sarah O'Toole and Mahbub Kabir joined the delegation.*
- *Jointly with EDF, CBM Ireland launched a video on IASC Guidelines on inclusion of OPDs in humanitarian action in 10 languages including Ukrainian.*

Inclusion Advisory

- We secured a contract for inclusion advisory services with Trócaire with a value of €20,000.
- We have completed a piece of advisory work for Misean Cara
- CBM Ireland's Advocacy and Inclusion Advisory Manager attended CBMG's Inclusion Advisory Groups (IAG) workshop in Philippines.

Global Citizenship Education (GCE)/ Development Education (DE)

- Formally joined the GCE sector by launching and completing an Irish Aid-supported Development Education project.
- Due to our influencing, Irish Development Education Association (IDEA)- the largest GCE/DE membership association ensured accessibility at their Annual Conference.
- Applied for EU funding (DEAR project) with a European consortium focusing inclusive and gender transformative climate action in Europe and the Global South – a landmark action for both of our climate and GCE work.

Financial Review

Results for the year

The results for the year are set out in the Statement of Financial Activities on page 51.

Fundraising and communications

CBM Ireland raises funds primarily through the generosity of loyal and kind supporters throughout Ireland. In 2022 our supporters helped successfully raise €813,272 and once again, we are humbled by their generosity. These gifts were given by our loyal regular monthly supporters, in response to several appeals, as legacy donations, and through a small number of major

individual contributions. We were particularly overwhelmed by the continued response from supporters as we dealt with a third year of Covid-19 and also the impact of the Ukraine war on the cost of living. The impact of the pandemic and war has been felt by everyone across the world, and supporters showed true empathy for those we serve in their support, kind messages and feedback we received throughout 2022.

We were happy that the Galway Garden Festival was able to go ahead again in 2022 following the lifting of Covid restrictions. We look forward to again working closely with Eamonn O'Donoghue, Pádraigín O'Donoghue and the committee members of the festival in 2023.

To ensure that our fundraising activities comply with best practice, CBM Ireland is signed up to the Charities Institute Triple Lock Standard, the Guidelines for Charitable Organisations on Fundraising from the Public and the Dóchas **Code of Conduct on Images and Messages**.

Reserves policy

CBM Ireland's available resources at the end of the year were €662,930 (end of previous reporting period €749,583). The Board reviews reserves on an annual basis 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 retain sufficient reserves to satisfy its operational commitments and overseas programme costs for three months, to ensure the

continuation of the work of CBM. All restricted, deferred grant income will be used for relevant programme expenditure.

Subsequent events

The Ukraine war and the resulting high inflation continues to pose a risk to donor income. The Senior Management Team continue to monitor donor income as part of their ongoing risk assessments. Sarah O'Toole, who was CEO (Chief Executive Officer) for the past 9 years left CBM in March 2023. Whilst she will leave a large gap, the Board has hired an external agency to support them in the recruitment process for the new CEO and it is hoped they will be in place by mid-2023.

Research and development

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

Plans for the future

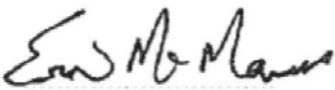
CBM Ireland's Strategic Vision for 2021 to 2025 is to be Ireland's established leader in inclusive international development, working in partnership with the disability movement, to deliver quality development programmes and provide inclusion expertise. Over the next five years CBM Ireland has adopted the following strategic goals:

- Establish CBM Ireland as a key member of CBM Global, with the necessary resources and structures in place to maximise organisational growth and sustainability.

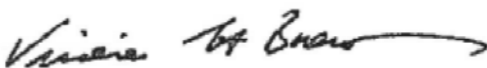
- Influence the mainstreaming of disability by both government and the wider international development sector.
- Increase the reach and impact of our international programmes.
- Grow a diverse and sustainable individual giving programme, providing the highest standards of donor care.
- Raise the profile of CBM Ireland within the sector, amongst decision makers and the giving public.

located at the company’s office at 176 Ivy Exchange, Granby Place, Dublin 1.

Signed on behalf of the board:



Eoin McManus
Director
Dated: 17th May 2023



Vivienne Brennan
Director
Dated: 17th May 2023

Auditor

In accordance with the Companies Act 2014, section 383(2), UHY Farrelly Dawe White Limited continue in office as auditor of the company.

Statement of relevant audit information

So far as the directors are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of the information.

Accounting records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are



Directors' Statement of Directors' Responsibilities

For the year ended 31st December 2022

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for

the company financial statements and then apply them consistently;

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

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also

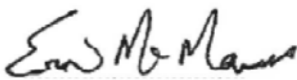
responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

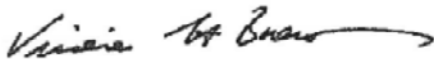
- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant

audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board:



Eoin McManus
Director
Dated: 17th May 2023



Vivienne Brennan
Director
Dated: 17th May 2023

Independent Auditor's Report

To the Directors of Christian Blind Mission Ireland

Opinion

We have audited the financial statements of Christian Blind Mission (Ireland) (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting

policies. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its surplus for the year then ended;
- have been properly prepared in

accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, as modified by the Charities SORP (FRS 102); and

- have been prepared in accordance with the requirements of the Companies Act 2014.

Opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled out other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events

or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial

statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that in our opinion:

- the information given in director's report, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the director's report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit. In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

Responsibilities of directors for the financial statements

As explained more fully in the statement of directors' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance

with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA’s website at: <https://www.iaasa.ie/getmedia/84d8add3-3eec-49fa-999f-15287dc083d0/ISA-Ireland-700.pdf> . This description forms part of our auditor’s report.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the company’s members, as a body, in

accordance with section 391 of the Companies Act 2014. 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 auditor’s 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.

Thomas McDonagh

for and on behalf of UHY Farrelly Dawe White Limited
Chartered Certified Accountants
Statutory Auditor
FDW House
Blackthorn Business Park
Coes Road
Co. Louth
17th May 2023

Statement of Financial Activities

Including Income and Expenditure Account
For The Year Ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €	Total Funds 2021 €
Income from:					
Donations and legacies	3	683,204	64,688	747,892	923,926
Charitable activities	3	65,380	456,092	521,472	807,061
Total Income:		748,584	520,780	1,269,364	1,730,987
Expenditure on:					
Raising funds	5	123,444	4,423	127,867	119,200
Charitable activities	6	626,450	591,081	1,217,531	1,405,047
Governance costs	7	5,797	4,822	10,619	5,594
Total Resources expended:		755,691	600,326	1,356,017	1,529,841
Net (outgoing)/incoming resources before transfers		(7,107)	(79,546)	(86,653)	201,146
Transfers between funds		(79,546)	79,546	—	—
Net (expenditure)/income for the year/ Net movement in funds		(86,653)	—	(86,653)	201,146
Fund balances at 1 January 2022		749,583	—	749,583	548,437
Fund balances at 31 December 2022		662,930	—	662,930	749,583

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

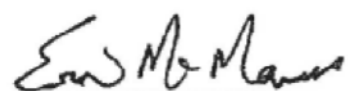


Balance Sheet

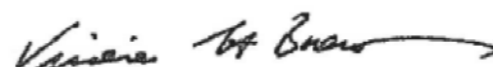
As at 31 December 2022

		2022		2021	
	Notes	€	€	€	€
Fixed Assets					
Tangible assets	12		15,115		20,479
Current assets					
Debtors	13	125,119		75,202	
Cash at bank and in hand		1,059,302		1,222,159	
		1,184,421		1,297,361	
Creditors: amounts falling due within one year					
	15	(536,606)		(568,257)	
Net current assets			647,815		729,104
Total assets less current liabilities			662,930		749,583
Income funds					
Unrestricted funds			662,930		749,583
			662,930		749,583

The financial statements were approved by the Directors on 17th May 2023



Eoin McManus
Director
Dated: 17th May 2023



Vivienne Brennan
Director
Dated: 17th May 2023

Statement Of Cash Flows

As for year ended 31 December 2022

		2022		2021	
Notes	€	€	€	€	
Cash flows from operating activities					
Cash (absorbed by)/ generated from Operations	23		(161,732)		158,649
Investing activities					
Purchase of tangible fixed assets		(1,125)		(3,542)	
Net cash used in investing activities					
			(1,125)		(3,542)
Financing activities					
Repayment of borrowings				(225)	
Net cash used in financing activities					
					(225)
Net (decrease)/increase in cash and cash Equivalents					
			(162,857)		154,882
Cash and cash equivalents at beginning of year					
			1,222,159		1,067,277
Cash and cash equivalents at end of year					
			1,059,302		1,222,159

Directors' Notes to the Financial Statement

As for year ended 31 December 2022

1. Accounting Policies

Charity information

These financial statements comprising the Statement of Financial Activities, Statement of Financial Position, Statement of Cash Flows and the related notes constitute the individual financial statements of Christian Blind Mission (Ireland) for the year ended 31 December 2022.

Christian Blind Mission (Ireland) is a company limited by guarantee incorporated in Republic of Ireland. 176 Ivy Exchange, Parnell Street, Dublin 1, is the registered office and it is the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

1.1 Accounting convention

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial statements have been prepared in accordance with

the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in euro, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest €.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Charity continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of general objectives of the charity and which have not been designated for other purposes. Unrestricted funds consist of funds received which the company can spend based at its own discretion to enable it to achieve its objectives.

Designated funds comprise of unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the Directors report. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charges against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Incoming resources

Investment income:

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

Grants:

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Revenue grants from Irish Aid are credited to income when they are received. Institutional funding received from Irish Aid and other sundry sources are credited directly to the appropriated

fund. If there are any restrictions on the timing of 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 received. Income is treated as being general and unrestricted unless a donor has specified the manner in which the donations 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 income at the fair value and corresponding resources expended once distributed.

1.5 Resources expended

All expenditure is accounted for on an accrual basis and has been included under expense categories that aggregate all costs for allocation to activities. 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.

Fundraising costs are those incurred in seeking voluntary contributions and do

not include the costs of disseminating information in support of charitable activities. Support costs are those costs incurred directly in support of expenditure on the object of the company and include project management carried out at the Companies offices. Governance costs are those incurred in connection with the administration of the company and compliance with constitutional and regulatory requirements.

Leasing

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term. CBM Ireland entered into a 10-year lease term, on their premises in Dublin in 2016.

Pensions

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

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid of payable by the bank.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases

Short leasehold property	10% Straight line
Plant and equipment	25% Straight line
Fixtures and fittings	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity’s balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an

intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

1.10 Taxation

No charge to taxation arises as the company has been granted an exemption under Sections 207 and 208 of the Taxes Consolidation Act 1997.

1.11 Employee benefits

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Foreign exchange

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Statement of Financial Activities.

2. Operating surplus/(deficit)

	2022	2021
	€	€
Operating surplus/(deficit) is stated after charging/(crediting):		
Depreciation of property, plant and equipment	6,489	9,315
Loss/(gain) on foreign currencies	(121)	22

3. Income

	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Total 2021 €
Income from donations and legacies				
Total voluntary income	683,204	64,688	747,892	923,926
	683,204	64,688	747,892	923,926
Income from charitable activities				
Irish government - Civil	—	332,720	332,720	358,135
EU grant income	—	(47,885)	(47,885)	294,016
Tax rebate	65,380	—	65,380	60,717
Electric Aid	—	17,240	17,240	82,651
Foundation D'Harcourt	—	86,207	86,207	—
Other grants/income	—	67,810	67,810	11,542
	65,380	456,092	521,472	807,061
Total Income	748,584	520,780	1,269,364	1,730,987



4. State Funding

During the year the charity received state funding to support costs of the organisation.

Irish Aid

Name of Grant: Civil Society Fund CSF04-21

This grant supports our Community Based Inclusive Development (CBID) project 'Inclusive Communities: increasing access to rights and participation of people with disabilities on personal, community and societal levels, in Kenya and Zimbabwe'.

Term: 12 months

	€
Deferred from previous periods:	250,510
Amount awarded in the year:	370,000
Total amount included in income for the period	332,720
Amount repayable at the year end	13,000
Amount deferred to future periods	274,662

5. Cost of generating funds

	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €	Total Funds 2021 €
Administrative costs				
Finance - gross payroll	7,760	—	7,760	7,139
Finance pension	—	—	—	113
Outsourced Finance	—	—	—	829
Executive gross payroll costs - 20% of salary	18,233	—	18,233	17,789
CEO pension/healthcare	2,284	—	2,284	2,218
Payroll/fin admin outsourced	184	—	184	175
HR consultancy	790	—	790	767
Training	1,050	—	1,050	314
Travel and subsistence	7	—	7	133
Recruitment	1,545	—	1,545	208
FX costs	—	—	—	48
	31,853	—	31,853	29,733
Support services				
Insurance	457	457	914	812
Consumables	717	—	717	544
Postage	3,588	—	3,588	2,883
Stationery	864	—	864	388
Bank and visa charges	1,806	—	1,806	1,986
Software support	3,284	—	3,284	2,838
Repairs and maintenance	394	—	394	930
Telephone and mobiles	882	—	882	765
Electricity	822	—	822	760
Rent and service charges	3,966	3,966	7,932	8,212
Depreciation - Property, plant and equipment	3,314	—	3,314	6,140
Leasehold amortisation	3,175	—	3,175	3,175
	23,269	4,423	27,692	29,433

	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €	Total Funds 2021 €
Fundraising costs				
Fundraising gross payroll	14,940	—	14,940	11,382
Donor supporter staff	10,438	—	10,438	15,736
Donor temps	—	—	—	—
Donor acquisitions	28,391	—	28,391	22,541
Donor cultivation	8,245	—	8,245	6,486
Digital recruitment	2,732	—	2,732	2,991
Database Training	—	—	—	48
Event Costs	188	—	188	—
Fundraising investment costs (Major donor/legacy)	—	—	—	188
Regular givers - acquisition and retention	—	—	—	258
CRM Upgrade	3,420	—	3,420	—
CBM brand PR/marketing and web development	89	—	89	404
Currency loss/(gain)	(121)	—	(121)	—
	68,322	—	68,322	60,034
Total cost of generating fund	123,444	4,423	127,867	119,200

CBM Ireland use an internal apportionment policy to allocate costs between Charitable activities (Note 5) and Cost of generating funds as per Charities SORP guidelines.

6. Charitable activities expenditure

	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €	Total Funds 2021 €
Overseas programme	—	385,290	385,290	635,396
Promotion awareness, advocacy and development education	315,548	60,200	375,748	328,906
Programme support, monitoring and evaluation	310,902	145,591	456,493	440,745
	626,450	591,081	1,217,531	1,405,047

7. Governance costs

	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €	Total Funds 2021 €
Audit & accountancy	—	4,822	9,644	4,500
Legal fees	—	—	—	666
Board and committee meeting expenses	315,548	975	—	428
	5,797	4,822	10,619	5,594

8. Overseas programme countries

	2022 €	2021 €
Madagascar	—	80,054
India	—	13,360
Indonesia	—	11,831
Ethiopia	—	261,898
Zimbabwe	161,799	79,785
Kenya	223,491	55,188
	385,290	502,116

9. EU Programme expenditure

	2022 €	2021 €
Italy	—	13,716
Finland	—	28,499
Netherlands	—	48,337
Belgium	—	42,729
	—	133,281

10. EU Programme Expenditure (Ireland)

	2022 €	2021 €
Tearfund (Ireland)	—	48,758
Viatores Christi (Ireland)	—	33,434
	—	82,192

11. Employees

Number of employees	2022	2021
The average monthly	Number	Number
Employees	8	9
Employment costs	2022	2021
	€	€
Wages and salaries	333,094	339,286
Social security costs	36,794	36,999
Other pension costs	8,687	11,671
	378,575	387,956
The number of employees whose annual remuneration was €60,000 or more were:		
	2022	2021
	Number	Number
€60,000 - €70,000	—	—
€70,001 - €80,000	—	1
€80,001 - €90,000	1	—
€90,001 - €100,000	—	—
€100,001 - and above	—	—

Key management compensation

Key management includes all members of the Company Management. The compensation paid or payable to key management for employee services is shown below:

	2022	2021
	€	€
Salaries and other short-term employee benefits	114,659	118,450

No directors are remunerated for their role on the board.

12. Tangible fixed assets

	Short Leasehold Property	Plant and Equipment	Fixtures and Fittings	Total
	€	€	€	€
Cost				
At 1 January 2022	31,749	26,645	3,596	61,990
Additions	—	1,125	—	1,125
At 31 December 2022	31,749	27,770	3,596	63,115
Depreciation and impairment				
At 1 January 2022	15,875	22,135	3,501	41,511
Depreciation charged in the year	3,175	3,219	95	6,489
At 31 December 2022	19,050	25,354	3,596	48,000
Carrying amount				
At 31 December 2022	12,699	2,416	—	15,115
At 31 December 2021	15,874	4,510	95	20,479

13. Debtors

Amounts falling due within one year:	2022	2021
	€	€
Other debtors	114,156	61,381
Prepayments and accrued income	10,963	13,821
	125,119	75,202

14. Finance lease commitments

	2022 €	2021 €
Within one year	31,980	31,980
Within two and five years	85,280	34,980
	117,260	66,960

CBM Ireland entered into a 10-year lease term on 30 August 2016 in relation to their premises with an option to revise and terminate the lease after 5 years. The 2021 lease commitment reflects the remaining term of the lease ending 30 August 2026.

15. Creditors: amounts falling due within one year

	Notes	2022 €	2021 €
Other taxation and social		10,300	9,943
Deferred income	16	414,462	261,384
Trade creditors		68,741	73,547
Other creditors		1,773	37
Accruals		41,330	223,346
		536,606	568,257

16. Deferred income

	2022 €	2021 €
Other deferred income	414,462	261,384

Deferred income consists of institutional funding received from Irish Aid and other sundry sources where there are restrictions on the timing of expenditure.

17. Retirement benefit schemes

Defined contribution schemes

The company operates a defined contribution pension scheme in respect of employees. The scheme and its assets are held by individual managers separate to the company.

The pension charge represents contributions from the company and amounted to €8,687 (2021: €11,671).

18. Contingent liabilities

Should any part of the Irish Aid grant not be spent, the company must refund Irish Aid.

19. Controlling party

The company is ultimately controlled by the Board of Directors acting in concert.

20. Capital commitments

The company had no material capital commitments at the year end 31 December 2022.

21. Company status

The company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €10 towards the assets of the company in the event of liquidation.

22. Related party transactions

There were no related party transactions during the year.

23. Cash generated from operations

	2022 €	2021 €
Within one year	(86,653)	201,146
Adjustments for:		
Depreciation and impairment of tangible fixed assets	6,489	9,315
Movements in working capital:		
(Increase) in debtors	(49,917)	(55,805)
(Decrease)/increase in creditors	(184,729)	221,589
Increase/(decrease) in deferred income	153,078	(217,596)
Cash (absorbed by)/generated from operations	(161,732)	158,649

24. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 17th May 2023



©Stuart Harris

+353 (0)1 873 0300 info@cbm.ie

CBM Ireland

176 Ivy Exchange, Granby Place, Dublin
1, D01 A8X6

CHY 14987

CRA NO: 20050405

All photographs copyright of CBM

