

Charity Registration No. 14987

Company Registration No. 366182 (Republic of Ireland)

**CHRISTIAN BLIND MISSION (IRELAND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

CHRISTIAN BLIND MISSION (IRELAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mark Finan James O'Dowd Linda Ryan Vivienne Brennan Eoin McManus Morgan McElligott Ciara Cribben	(Appointed 22 February 2023)
Secretary	James O'Dowd	
Charity number	14987	
Charity regulator number	20050405	
Company number	366182	
Registered office	176 Ivy Exchange Parnell Street Dublin 1 Co. Dublin Ireland	
Business address	176 Ivy Exchange Granby Place Dublin 1 Co. Dublin Ireland	
Auditor	UHY Farrelly Dawe White Limited FDW House Blackthorn Business Park Coes Road Dundalk Co. Louth Ireland	
Bankers	Allied Irish Bank The Diamond Co. Monaghan Barclays Bank Plc Leicester Leicestershire LE872BB	
Solicitors	Cormac O' Ceallaigh & Co. Solicitors 388 North Circular Road Phibsborough Dublin 7	

CHRISTIAN BLIND MISSION (IRELAND)

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CHRISTIAN BLIND MISSION (IRELAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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).

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
Ciara Cribben (appointed 22 February 2023)

Of the seven current directors, three 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.

CHRISTIAN BLIND MISSION (IRELAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

1. 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.

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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 (listed on Page 1) 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.

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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 co-funders. 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.

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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 (3) - 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 Vice 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 Practices

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.

2. 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.

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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.

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3. 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

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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 project 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 in extracurricular activities and trained 20 teachers and county education officers on mental health and disability inclusion.

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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.:

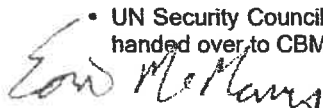
- Secured membership of Climate Action Network (CAN) Europe – the largest NGO coalition representing over 1700 NGOs in Europe.
- Signed IDEA Code of Good Practice- an essential set of 12 codes corresponding to the educational and organisational commitment towards promoting high quality DE/GCE practices.
- 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 attended 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 was here.
- UN Security Council: CBM Ireland's work on promoting disability inclusion in the UN Security Council is handed over to CBM-CH as Switzerland got elected to the SC's E10.



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FOR THE YEAR ENDED 31 DECEMBER 2022

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- Inclusive Climate Justice: The key focus of our advocacy work in 2022 has been climate change. Some highlights include:
 - Irish Aid Climate Action project (EFICA) funding application: We were unsuccessful at the last stage. However, CBM Australia took over and decided to fund the project.
 - 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.
 - Mahbub presented on CBM's work on inclusive climate justice at the NUIG Disability Summer School.
 - Mary and Mahbub presented a paper on inclusive climate justice at the DSAI Conference.
- On 28 April, 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, we launched a video on IASC Guidelines on inclusion of OPDs in humanitarian action in 10 languages including in 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
- Mahbub 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 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.

4. Financial Review

Results for the year

The results for the year are set out in the Statement of Financial Activities on page 16.

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, Padraigin 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.

CHRISTIAN BLIND MISSION (IRELAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

5. 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

Auditor

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

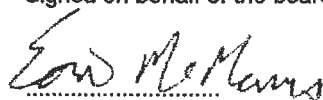
Statement of relevant audit information

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

Signed on behalf of the board



Eoin McManus

Director

Dated: 17/05/2023



Vivienne Brennan

Director

Dated: 17/05/2023

CHRISTIAN BLIND MISSION (IRELAND)

STATEMENT OF DIRECTOR'S RESPONSIBILITIES FOR THE YEAR ENDED 31 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.

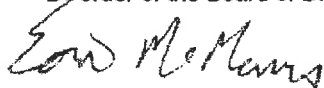
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined 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.

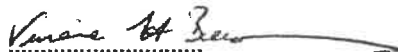
Signed on behalf of the board

By order of the Board of Directors



Eoin McManus
Director

Date: ..17/05/2023.....



Vivienne Brennan
Director

Date: ..17/05/2023.....

CHRISTIAN BLIND MISSION (IRELAND)

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.

Basis for 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 our 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.

CHRISTIAN BLIND MISSION (IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF CHRISTIAN BLIND MISSION (IRELAND)

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.

CHRISTIAN BLIND MISSION (IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF CHRISTIAN BLIND MISSION (IRELAND)

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

17-5-2023

CHRISTIAN BLIND MISSION (IRELAND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €	Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €
Income from:							
Donations and legacies	3	683,204	64,688	747,892	847,475	76,451	923,926
Charitable activities	3	65,380	456,092	521,472	64,259	742,802	807,061
Total income		748,584	520,780	1,269,364	911,734	819,253	1,730,987
Expenditure on:							
Raising funds	5	123,444	4,423	127,867	114,689	4,511	119,200
Charitable activities	6	626,450	591,081	1,217,531	435,683	969,364	1,405,047
Governance costs	7	5,797	4,822	10,619	3,011	2,583	5,594
Total resources expended		755,691	600,326	1,356,017	553,383	976,458	1,529,841
Net (outgoing)/incoming resources before transfers		(7,107)	(79,546)	(86,653)	358,351	(157,205)	201,146
Transfers between funds		(79,546)	79,546	-	(157,205)	157,205	-
Net (expenditure)/income for the year/ Net movement in funds		(86,653)	-	(86,653)	201,146	-	201,146
Fund balances at 1 January 2022		749,583	-	749,583	548,437	-	548,437
Fund balances at 31 December 2022		662,930	-	662,930	749,583	-	749,583

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


CHRISTIAN BLIND MISSION (IRELAND)

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 €	€	2021 €	€
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 17/05/2023



Eoin McManus
Director



Vivienne Brennan
Director

Company Registration No. 366182

CHRISTIAN BLIND MISSION (IRELAND)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 €	€	2021 €	€
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			<u>1,059,302</u>		<u>1,222,159</u>

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS FOR THE 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 consists 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.

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

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.

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

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.

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

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
	<u> </u>	<u> </u>

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Income

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	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 Society Funding (CSF)	-	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

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5 Cost of generating funds

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €	Total 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
	<u>31,853</u>	<u>-</u>	<u>31,853</u>	<u>29,733</u>

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €	Total 2021 €
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
	<u>23,269</u>	<u>4,423</u>	<u>27,692</u>	<u>29,433</u>

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Cost of generating funds (Continued)

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €	Total 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)	-
	<u>68,322</u>	<u>-</u>	<u>68,322</u>	<u>60,034</u>
Total cost of generating funds	<u>123,444</u>	<u>4,423</u>	<u>127,867</u>	<u>119,200</u>

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 2022 €	Total 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
	<u>626,450</u>	<u>591,081</u>	<u>1,217,531</u>	<u>1,405,047</u>

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Governance costs

	Unrestricted 2022 €	Restricted 2022 €	Total 2022 €	Total 2021 €
Audit & accountancy	4,822	4,822	9,644	4,500
Legal fees	-	-	-	666
Board and committee meeting expenses	975	-	975	428
	<u>5,797</u>	<u>4,822</u>	<u>10,619</u>	<u>5,594</u>

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
Total	<u>385,290</u>	<u>502,116</u>

9 EU Programme expenditure

	2022 €	2021 €
Italy	-	13,716
Finland	-	28,499
Netherlands	-	48,337
Belgium	-	42,729
	<u>-</u>	<u>133,281</u>

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

10 EU Programme Expenditure (Ireland)

	2022	2021
	€	€
Tearfund (Ireland)	-	48,758
Viatores Christi (Ireland)	-	33,434
	<u>-</u>	<u>82,192</u>

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Employees	<u>8</u>	<u>9</u>

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
	<u>378,575</u>	<u>387,956</u>

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Employees

(Continued)

The number of employees whose annual remuneration was €60,000 or more were:

	2022 Number	2021 Number
€60,000 - €70,000	-	-
€70,001 - €80,000	-	1
€80,001 - €90,000	1	-
€90,001 - €100,000	-	-
€100,001 - and above	-	-
	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2022	31,749	27,770	3,596	63,115
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2022	19,050	25,354	3,596	48,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 31 December 2022	12,699	2,416	-	15,115
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	15,874	4,510	95	20,479
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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

14 Finance lease commitments

At 31 December 2022, the charity had annual commitments under one lease of a building as follows:

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

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 security		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
		<u>536,806</u>	<u>568,257</u>

16 Deferred income

	2022	2021
	€	€
Other deferred income	<u>414,462</u>	<u>261,384</u>

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

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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 €
(Deficit)/surplus for the 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 17-5-2023.