

# Annual Report

and Financial Statements



2020



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Opposite: 12 year old Shamilla and teacher, Hajarah outside of the Sure Prospects Primary school in Entebbe district, Uganda.

©CBM/ Saudha Nakandha



# Message from our Chairperson

As Chair of CBM Ireland, I'm delighted to share with you our Annual Report 2020.

This past year was a truly challenging time for all of us. We have been overwhelmed by the generosity of our supporters, at a time when many have faced their own personal challenges and experienced great personal loss. This support has enabled us to respond effectively to reach the most marginalised in society.

For girls, boys, women and men living with disabilities in the poorest communities in the world, life is still hard. The pandemic has shown us that those most vulnerable continue to be left behind. CBM Ireland remains committed to breaking

the cycle of poverty and disability and transforming lives.

This Annual Report outlines our key activities and achievements in 2020, none of which would be possible without the support of our key partners, supporters and the wider development sector. We look forward to continuing this important work, to ensure we realise our vision of an inclusive world where everyone can enjoy their human rights and fulfil their potential.

*Eoin McManus*  
**Eoin McManus**  
Chair  
CBM Ireland

Opposite: 12 year old Babli Kumar, who has cerebral palsy, receives school and home support through a community based inclusive development initiative in Bihar, India.

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## Message from our CEO

Early in 2020, as the coronavirus pandemic unfolded, we all faced an uncertain future. In such unprecedented times, we couldn't foresee the impact on those we serve.

Covid-19 has highlighted 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 response of our supporters to our Covid-19 emergency appeal, and their messages of support sustained us through a very challenging year.

In 2020, our individual supporters and funding partners provided funds of €1,551,684 and once again, we are humbled by their generosity which is making real changes to the lives of girls, boys, women and men with disabilities in the poorest communities in the world.

This report is a testament to those supporters and indeed the team at CBM Ireland, who have worked hard to ensure we meet our commitments to those we serve.

As we move to build back better, I look forward to us all continuing to work together to fight poverty and exclusion and transform lives in the world's poorest places.

**Sarah O'Toole**  
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 over 20 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.

## How we work

**Our work and world-leading expertise is focused in four 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 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 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 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/ Hayduk

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.

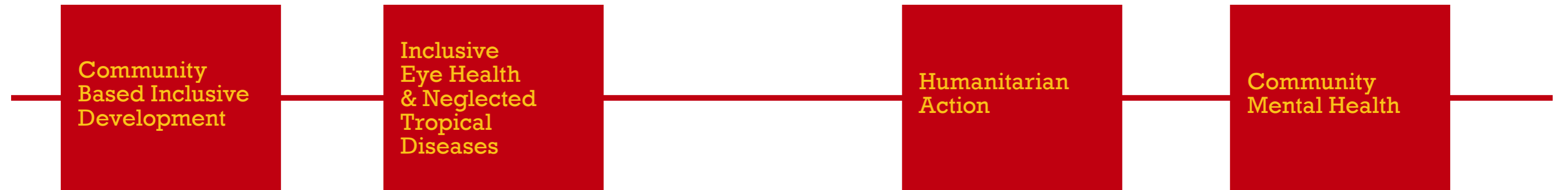
## Advocacy

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

## 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.

# Our Core Areas of Work



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 establish the foundations for inclusion, 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.

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.

Mental health conditions are a major cause of disability and ill-health worldwide. Those living in poverty are at greatest risk and least likely to access treatment or support. Many people experiencing mental health conditions and psychosocial disability face stigma, discrimination, even abuse. With decades of experience in the field of global mental health, CBM Global recognises the central role of mental health in wellbeing and works to promote good mental health, challenge the exclusion of people with psychosocial disabilities, and strengthen mental health systems, so that mental health needs are recognised and addressed.

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.

# Where We Work

In 2020, CBM worked in 20 of the poorest countries in the world to fight poverty and exclusion and transform lives.

- 1. Bangladesh
- 2. Bolivia
- 3. Burkina Faso
- 4. Indonesia
- 5. Kenya

- 6. Laos
- 7. Madagascar
- 8. Nepal
- 9. Nigeria
- 10. Zimbabwe

- 11. Philippines
- 12. Ghana
- 13. Malawi
- 14. Pacific Islands
- 15. Papua New Guinea

- 16. Rwanda
- 17. Uganda
- 18. Ethiopia
- 19. India
- 20. Zambia

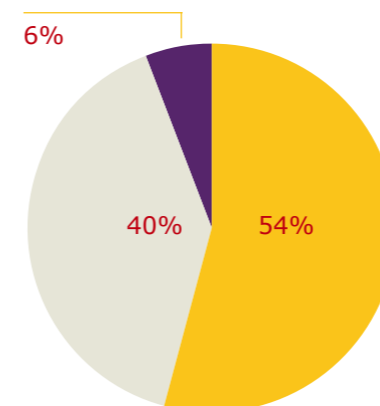
Pictured: Efril Advincul (9), from the Philippines, had bi-lateral cataracts before CBM stepped in.

©CBM



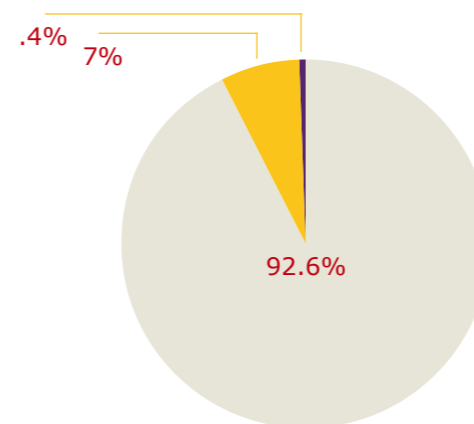
# Our Programmes

In 2020, CBM Ireland reached more than **61,161 people** in our fight against poverty and exclusion. We spent **€1,381,234 on charitable activities to create positive change** for people with disabilities in the world's poorest places.



## Income

	€
• Donations and Legacies	<b>840,724</b>
• Grants from Governments and Others	<b>620,536</b>
• Other Income	<b>90,424</b>
<b>Total</b>	<b>1,551,684</b>



## Expenditure

	€
• Charitable Activities	<b>1,381,234</b>
• Fundraising	<b>103,261</b>
• Governance	<b>6,732</b>
<b>Total</b>	<b>1,491,227</b>





©CBM/Hayduk



In 2020, we funded renovations on eight health centres in Ethiopia in order for them to be more accessible for persons with physical disabilities.

We referred 67 people for mental health services and 325 people with disabilities and their family members received psycho-social support.

We supported surgical rehabilitation services for almost 400 children and adults with disabilities in conjunction with government agencies. 70 children were enrolled in a home-based rehabilitation scheme last year while their parents/caretakers were tutored. In particular, 85 parents were tutored on caring for children with Cerebral palsy.

Two assistive device production workshops in East Gojjam and South Gondar were supported to supply assistive devices to at least 289 people with impairments.

# Bridge the Gap

In 2018, CBM began the Bridge the Gap programme in the Amhara Region of Ethiopia, a three-year inclusive development project. The Bridge the Gap team works with government officials, hospitals, Organisations of People with Disabilities, communities and schools to build communities that welcome and care for everyone equally. CBM believe that if people with disabilities have their voices heard, they can help shape

their communities for the better. In 2020, we renovated six schools and established inclusive resource centres for students with disabilities and their communities. Six Special Needs Education teachers' committees were formed to support children with disabilities in their schooling. These committees remained active throughout the pandemic, supporting the educational needs

of children with disabilities at home. Disability clubs were established in six schools to promote inclusion and encourage children with disabilities to participate in the wider school community: Children with and without disabilities come together for drama, music, and sign-language lessons.

People with disabilities have fewer livelihood opportunities due to their conditions and the social constraints put upon them. Often, community attitudes and stigma hamper a person with a disability's access to resources, services and the job market.

To combat this, in 2020, CBM Ireland supported close to 300 people with disabilities to join Village Saving and Loan Association groups, allowing beneficiaries to access loans, save, and have better autonomy. Together with our partners, we provided disability inclusion training to participating financial institutions and established business systems with

Association groups. We also delivered training in business skills to persons with disabilities to start small enterprises.

People in the world's poorest countries face a convergence of inequalities and emergencies. Amid these vulnerabilities, Covid-19 has knocked children and families least able to cope first and hardest: Vulnerable groups, like those with disabilities from economically disadvantaged areas, are more susceptible to the virus and more likely to have difficulty accessing health services. For these reasons, CBM and partners stepped up our provision of healthcare-related services in our programme countries.

Below: VIVID Consortium members brainstorm plans for the project.



Persons with disabilities are estimated to represent 15% of the world's population. In humanitarian contexts, their mortality rate is two to four times higher than people without disabilities: humanitarian assistance must evolve to meet the needs of people with disabilities by placing them at the centre of humanitarian action.

CBM Ireland leads an EU-Aid Volunteers funded project titled 'VIVID', which aims to increase the ability of International non-Governmental organisations to hire and retain persons with disabilities to work in humanitarian response.

The consortium members comprise of CBM Global, Abilis Foundation, European Disability Forum, Tearfund Ireland, Viatores Christi and ASPeM. Together, we build on the growing evidence of the need to adapt programmes to be more inclusive of persons with disabilities. It also mirrors the United Nations support for disability-inclusive development as an essential condition for a sustainable future.

By combining disability inclusion, volunteering and humanitarian action, VIVID brings people with disabilities to the forefront of development.

We do this by providing training, workshops, peer-mentoring, webinars and networking events, establishing ways to share information between organisations on inclusion, and disseminating information online.

In 2020, despite the trials of adjusting to working virtually, the consortium thrived. Each participating organisation drew up an action plan identifying gaps for developing and implementing inclusive practices in humanitarian and volunteering actions, seven peer-mentoring meetings were held, a virtual international conference titled 'Best Practices on Volunteer Management' was organised online and a library of resources was developed, which will further evolve in the year ahead.



Opposite: Ma Fatima Kolo (82) is an Internally Displaced Person in Njimitilo, Borno State, Nigeria. Here, she receives food items during door-to-door distribution.

© CBM/GAMMUN



# Humanitarian Action

The Covid-19 pandemic impacted the lives of families across the world: Health systems the world over struggled to respond, none more so than countries already suffering from poverty and disaster.

To address the coronavirus threat, CBM Ireland adapted pre-existing programmes, mounted information campaigns, and worked to deliver food, soap, protective equipment and hygiene kits to 7,444 people.

We rolled out large-scale public information campaigns, reaching 6,900 people in Kenya, so that every family could be empowered

with the best guidance to protect their loved ones. In Kajiado and Bungoma, we partnered with local radio and gave a platform to leading health experts to ensure expert advice was available to the broadest possible audience.

For the country's poorest, our Community Health Workers took to the streets, tirelessly educating thousands of people on the dangers of Covid-19 and providing psycho-social support to all that needed it.

We also worked with schools, providing education and psycho-social support to 750 pupils and 20 teachers in Kajiado County,

Kenya.

The Covid-19 pandemic has exacerbated pre-existing vulnerabilities: Lockdowns and preventative measures created unprecedented challenges for people with disabilities and their families. To ease the financial burden on families in Ethiopia, we supported over 500 people with disabilities with food and sanitation equipment.

As part of Zimbabwe's Cyclone Idai recovery programme, we reached over 14,000 people - children and adults with disabilities and their family - by providing mobile cash transfers to address food insecurity.



# Advocacy

Our advocacy work aims to support and amplify the voices of people with disabilities, from community to global level.

In 2020 we continued our advocacy work with the Irish Government, through direct engagement and as Co-Chair of the Dóchas Disability in International Development Working Group (DIDWG). The group promotes the rights and inclusion of people with disabilities in developing countries by raising awareness, sharing expertise and promoting action on disability issues, including lobbying for change.

In 2020, the DIDWG, in collaboration with University College Dublin, published research on “The Status of Disability Mainstreaming and Disability Inclusion in Development and Humanitarian Practice”, an analysis of current practices and experiences of a sample of disability focused and mainstream INGOs based in Ireland, with regards to responding to the needs of persons with disabilities.

A number of key

recommendations were made within the report on the way forward for disability mainstreaming and inclusion.

- **Driving Change:** The research has also shown a significant commitment and motivation within the sector to be a driving force for change. However, to ensure real progress and success on disability inclusion across policy and programming, increased donor guidance and resourcing is key.
- **Shared Learning:** Sharing of experiences around mainstreaming disability and disability inclusion are extremely valuable. Both successes and difficulties need to be communicated amongst INGOs to allow for common learning and skill sharing.
- **Data is Key:** The collection of disaggregated data and an analysis of this new data will make further evidence available on the prevalence of disability, and the needs of persons with disabilities. It will also guide future practices to promote inclusion and empowerment of persons with disabilities.



**In 2020, research undertaken on “The Status of Disability Mainstreaming and Disability Inclusion in Development & Humanitarian Practice”, shows a significant commitment amongst INGOs to be more inclusive of people with disabilities in their policies and programmes.**

- **Nothing About Us Without Us:** Involving persons with disabilities and their representative organisations, as agents of change, results in them being empowered to address their needs directly and will deliver sustainable systemic change in the medium to long term.
- **Resources & Champions:** Internal champions for disability are a key driver towards progression of mainstreaming. If organisations are serious about mainstreaming, a specific resource is needed to drive it as well as encouraging and empowering internal champions to be the voice of inclusion.
- **Space for All:** Disability-focused INGOs can only achieve so much, there is an abundance of space for all INGOs to mainstream disability. It is recommended that INGOs seek out technical support and guidance from others in the sector who are on the journey to mainstreaming.

Mohamed (7) with his mother at home after his successful cataract surgery. ©CBM/argum/Einberger

# Bridge the Gap: Ayichew's story

CBM Community Facilitator, Adina, is in Ethiopia, working hard to help children with disabilities access the healthcare, support and education they are denied. Children like Achiyew.

Achiyew is a truly lovely four year old boy who was born with an intellectual disability. He has all the symptoms of Down Syndrome, and has never been able to walk or talk. His mother knew he desperately needed proper medical care – but she

had never been able to get local doctors to diagnose him, let alone help him.

She knew that the help Achiyew needed was too expensive and too far way.

Her prayers were answered when Adina knocked on her door. With the support of our donors, CBM is Bridging the Gap for people with disabilities in Ethiopia.

The Bridge the Gap team is not only ensuring that people with disabilities are being seen and heard, the team is helping to pay for medical treatment and providing practical support services too.

Since CBM Community Facilitators first visited Achiyew and his mother, Achiyew has progressed so well – he even started to crawl for the first time in his life.



Pictured: Ayichew Worku (4) at home in Debre Tabor, Ethiopia, on September 4, 2019.

Opposite: Bridge the Gap community workers Eskedar Abebe and Ager Tsegaye work with Ayichew at his home in Debre Tabor.

©CBM/ Hayduk

# Governance

CBM Ireland is a registered charity in Ireland, and is constituted as a company limited by guarantee.

We are committed to ensuring accountability and transparency with disclosures of all aspects of our charitable work.

In August 2020, CBM Ireland joined a new Federation, CBM Global Disability Inclusion Vereniging, or 'CBM Global', registered in the Netherlands. CBM Ireland was previously a member of CBM International, and a transition phase up to December 2021 is underway to transfer respective operations between the old Federation (CBM International) and the new (CBM Global).

CBM Ireland is a full member of Dóchas, the umbrella group of International Non-Governmental Organisations in Ireland. While CBM Ireland's CEO is a Board member of Dóchas and is its current Vice-Chair. As a member of Dóchas, CBM Ireland is a signatory to their Code of Conduct on Images and Messages -

a guiding light on respect for human dignity.

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 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.

CBM Ireland's Board consists of seven directors, all of whom contributed their time and expertise on a voluntary basis. They met six times in 2020 – virtually, in line with Government guidelines - to ensure the highest standards of corporate governance and operational effectiveness. In line with this mandate, the Board undertook an audit of internal policy to ensure compliance with the Charities Regulatory Authority of Ireland's Governance Code.

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.

# 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 organization. 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

## Safeguarding in humanitarian action

We recognize that humanitarian situations pose some of the highest risk for abuse, neglect, and exploitation. These risks are higher for girls, boys and women with disabilities, the elderly and other marginalised groups. Article 11 of the Convention on the Rights of Persons with Disabilities highlights the obligation to ensure the protection and safety of persons with disabilities in situations of risk, including armed conflict, humanitarian emergencies and natural disasters.

# Looking to 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.

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



Over the next five years CBM Ireland has adopted the following strategic goals:

- Ensure we have 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.



# Fundraising

In a year like no other, CBM Ireland donors stepped up - thank you.

Thanks to your generosity, we pivoted our programmes and helped some of the poorest people on the planet through the Covid-19 pandemic.

In June 2020, CBM Ireland launched an emergency campaign to aid our response to the Covid-19 crisis. The pandemic had reached the town of Woreta, in northern Ethiopia, close to where we work, and people were starting to get sick. The response to our Covid-19 emergency campaigns was truly humbling - €132,877 was raised in just two months.

We would like to thank our many corporate donors, whose support was pivotal in a challenging year. Electric Aid generously supported CBM Ireland's Bridge the Gap programme, donating €61,037. When the pandemic threatened the hard-won progress of the programme, Electric Aid supplied personal protective equipment to 1,710

families so that frontline staff could continue their life-changing work.

INTO and ASTI graciously supported inclusive education in the Amhara Region in Ethiopia, providing accessible learning materials for six schools. This contribution has changed the learning experiences for children with disabilities, enabling them to participate in the classroom fully.

Also, in 2020, the DCC Staff World Fund and RTE One World Fund supported the renovation of six health centres in the Amhara region, enabling people with disabilities to access essential health services.



RTÉ Staff One World Fund





# Financial Statements

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Opposite: Ophthalmic technician Louis Phiri examines Njiruzalo, who has congenital bilateral cataracts, Nathanje, Malawi.

© CBM/ Hayduk

# Director's Report

The directors (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Christian Blind Mission (Ireland) (the charity) for the year end 31 December 2020. 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 Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued July 2014.

## Legal status

CBM Ireland is a company incorporated under the Companies Act 2014 limited by guarantee and not having a share capital. The company is exempt from corporation tax. The objects of the company are charitable in nature with official charitable status (Charity status no: CHY 14987). All income is applied solely towards the promotion of the charitable objectives of the company.

CBM Ireland is a 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 underway to transfer respective operations between the old Federation (CBM

International, registered in Zurich) and the new (CBM Global), in line with an agreed Transition Agreement.

## 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.

Mark Finan (Chair), Brian Lynch (Resigned 13 May 2020), David Nason, Bill Nolan (Resigned 14 May 2020), Peter O'Carroll (Resigned 28 February 2020), James O'Dowd, Linda Ryan, Valentina Skachkova (Resigned 13 May 2020), Vivienne Brennan (Appointed 12 March 2020), Eoin McManus (Appointed 12 March 2020), Morgan McElligott (Appointed 13 May 2020).

On 13 May 2020 the directors Brian Lynch and Valentina Skachkova resigned as directors. The director Bill Nolan resigned as director on 14 May 2020.

Of the seven current directors, two are female and five are male.

## Principal activities and date of incorporation

CBM Ireland was incorporated on 15th January 2003.

CBM 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 envisions an inclusive world in which all persons with disabilities enjoy their human rights and achieve their full potential.

Together with a global network of partners, CBM aims to promote inclusion and make comprehensive healthcare, education and rehabilitation services available and accessible to an estimated 500 million persons with disabilities in low and middle income countries.

They came from all walks of life and from many different cultures. CBM 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.

## Review of the organisation

Since the year end, the organisation has had to deal with various matters of uncertainty such as COVID-19.

This places many pressures on the organisation such as financial and governance risk. While grant funding is agreed for 2021, no such assurances are in place for periods beyond 2021. In addition, there is most likely to be a negative impact on fundraising targets. This poses a material risk for the organisation. The Organisation

has prepared a number of financial forecasts and projections, taking account of possible change in fundraising income, and their impact on both the organisation and its projects.

The Organisation has also had to amend its operational strategy to conform to government measures in line with the public health recommendations in relation to "lockdown". In order to conform to the likes of social distancing, increased hygiene etc., the Organisation has had to amend its strategy to allow its employees to adhere to these requirements. Due to the uncertain outcome of when the pandemic is likely to pass, the organisation has no clear sight of when these measures will be relieved.

The directors will continue to monitor all public health and government updates to ensure that all information is available to make the best decisions for the organisation and its stakeholders. On the basis of the above the directors are satisfied the organisation can continue as a going concern.

## 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 six occasions in February, March, May, June, September and December.

Each board committee met on two occasions during 2020. All meetings were held virtually due to 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 as well as professional experience and expertise across a range of disciplines appropriate to the needs of the organisation. New board members must be able to commit to a minimum of one four-year term.

There are 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;
- Recommends 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 four others (listed on Page 1) and their liability is limited to €10.

### Covid-19

The Covid-19 pandemic forced the organisation to adapt quickly to the new and oftentimes, unknown challenges presented to our team. They showed great skill and commitment to those we serve, in ensuring a seamless and swift movement to remote working. In determining the potential impact of Covid-19, risk, programme and financial management were the priorities. A number of likely scenarios were developed with clear action plans should any be realised.

Covid-19 has highlighted 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 generosity of our supporters in response to our Covid-19 emergency appeal, and their messages of support sustained us through a very challenging year.

### CBM Global

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 underway 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 Association, 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.

## Structure, governance and management

### 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 timely action;
- The charity makes the most of opportunities and develops them with the confidence that any risks will be managed;

- Forward and strategic planning are improved;
- The charity's aims are achieved more successfully.

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

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

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

**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 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, a number of 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 Development, 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. Memberships and networks

## 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.

## 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 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’re 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 2020

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 2020, CBM Ireland focused our overseas work on the Amhara region of Ethiopia through our Bridge the Gap programme, a Community Based Inclusive Development project. We also supported emergency response and post-disaster rehabilitation after Cyclone Idai in Zimbabwe and supported Covid-19 response work in Kenya.

These projects and activities were financed through a combination of fundraising from the general public, funding from the Irish Government through Irish Aid, and grants from Electric Aid, the INTO, ASTI, RTE One World Fund and the DCC Staff World Fund.

Additionally, 2020 saw the launch of CBM Ireland’s European Union project, through the EU Aid Volunteers Initiative

– a programme of the Education, Audiovisual and Cultural Executive Agency funded by ECHO.

### VIVID: Technical Assistance in Humanitarian Response, Ensuring Valuable International Volunteering and Inclusion of persons with Disabilities (EU-Funded Consortium Project)

This project’s general objective is to strengthen consortium members’ capacity to provide needs-based disability-inclusive humanitarian responses and develop inclusive volunteer programmes. The project runs from Jan 2020 to Dec 2021.

Considering that this first half of the project was implemented during the first wave of Covid-19, project partners responded flexibly to adapt activities to ensure achievement of outcomes and contributed towards enhanced of knowledge and capacity to manage disability inclusive humanitarian action and volunteering programmes.

The project ensured that all activities within the project lifetime effectively meet the needs of consortium members by beginning the project with the completion of an assessment. Organisations self-assessed their current levels of good practice, the confidence and knowledge of staff in disability inclusion, and what technical assistance was needed to increase levels

of inclusive practices. Each organisation compiled a written action plan based on their specific needs. Action plans demonstrated the meaningful work organisations planned to do throughout VIVID and immense commitment to engage all teams across organisations and decision-making staff.

As part of the implementation phase, EDF and Tearfund Ireland applied for EU AVI certification in September 2020. VC, ASPeM, EDF and Tearfund had 7 peer mentoring meetings to provide and exchange guidance for the certification process. As a key part of this, a conference on Best Practices on Volunteer Management was implemented online and contributed to increased knowledge among participants within consortium organisations and external organisations on best practices in inclusive volunteer sending and supporting programmes. 120 participants registered including partners in developing countries and host organisations.

Findings on the Research in Online Volunteering were presented during the conference.

### Bridge the Gap: Community Based Inclusive Development (CBID), Amhara District

Bridge the Gap is CBM Ireland’s three-year programme (2018-2021) in Ethiopia, which sets the overall aim to see an inclusive environment in which children and adults with disabilities enjoy their rights, live as equal citizens, are

resilient and counted as a development force of Ethiopia. The project aims to build the capacity of members of local government, to strengthen the health and education services, and to educate communities so that people with disabilities are accepted, respected and treated as equal members of society.

The programme implements Community Based Inclusive Development activities in partnership with Cheshire Foundation Action on Inclusion and Bright Future Initiative in the East Gojjam and South Gondar of Amhara region in Ethiopia. Bridge the Gap partners work in close collaboration with government, particularly the Bureau of Labour and Social Affairs (BoLSA) and the Bureau of Women and Children's Affairs.

COVID-19 has greatly affected the implementation of the project especially in the 3rd and 4th quarters of year 2. Most of the planned project activities were partially or fully proscribed as a result of restrictions introduced by the Ethiopian Government.

Due to the pandemic, project partners were required to re-direct project budget towards activities to mitigate

the impact of COVID-19 on vulnerable community groups; people with disabilities, caregivers of children with disabilities, and other vulnerable community groups like elders, people who have low socioeconomic status.

The following was achieved during 2020:

- 65 Government officials from BoLSA were trained to support Organizations for People with Disabilities (DPOs).
- 106 local leaders and community representatives have received

training in disability inclusion.

- 10 Organizations for People with Disabilities (DPOs) were strengthened and supported.
- Community awareness sessions reaching a total of 4,646.
- 24 Self-Help Groups established for people with disabilities were supported and strengthened
- 85 health workers were trained on disability and inclusive health services.
- 370 people referred and supported for surgery and rehabilitative treatment.
- 67 children and adults with epilepsy and mental health problems were referred to community-based hospitals.
- 670 children and adults with disabilities received home-based rehabilitation.
- 299 malnourished children with disabilities were provided with nutritional support.
- 98 parents/carers of children were trained on cerebral palsy, intellectual disabilities, epilepsy.
- 289 children and adults with disabilities were provided with assistive devices, Cerebral Palsy chairs, toilet chairs and interactive learning materials.
- 250,000 community members have been benefited from awareness-raising sessions about road safety.
- 96 (46 male and 50 female) youths with disabilities learned about sexual and reproductive health.
- Accessible toilets, ramps and

walkways were also constructed at 4 Elementary schools.

- 6 educational resource centres for children with disabilities were established and equipped with accessible computers and learning materials.
- 332 children with disabilities have been provided with educational materials in their home settings and home tutoring has been given by community facilitators.
- 26 Village Savings and Loans Associations (VSLAs) were supported this year for persons with disabilities to encourage microfinance.

## Cyclone Idai Emergency Response

Cyclone Idai has triggered a massive disaster in Zimbabwe in March 2019 and its impact still echoes in various parts of the country. In response to this, CBM in partnership with Jairos Jiri Association (JJA), initiated an emergency response project to ensure flood affected communities, including persons with disabilities and other at-risk groups had access to clean water, immediate food and medical relief. In 2020, CBM continued to provide support to these areas with the following projects:

## Mental Health and Psychosocial Support (MHPSS) in Cyclone Idai-affected Areas

CBM in partnership with REPSSI, responded to the mental health and psycho-social support needs and gaps arising from the Cyclone Idai. This intervention is in line with the National Strategic Plan for Mental Health Services in Zimbabwe 2019-2023 which seeks to improve mental health care in Zimbabwe. As there were no other actors working in MHPSS in the cyclone affected areas of Chipinge and Chimanimani, our response was essential to help the people who are left behind.

In phase 1 of the intervention, a harmonised assessment tool was developed to use at the community level to assess and refer mental health patients for PSS or other specialised medical care services.

250 people including nurses, Village Health Workers, Child Care workers, teachers and key community stakeholders, government employees and those from NGOs were trained on MHPSS to increase awareness and build capacity on capacity to address mental health issues.

The project engaged with community leadership and other influential persons and also with protection and health cluster to identify coordination gaps and avoid overlaps in service delivery.

## Food Crisis Response

Zimbabwe is facing a mid to large scale protracted food crisis with rapidly deteriorating effects, resulting in the worst food insecurity the country has experienced in its recent past. In early August 2019, the Government of Zimbabwe declared the 2018/19 drought and cropping season a national emergency and appealed for international humanitarian assistance due to poor 2019 harvests caused by the El Niño phenomenon .

In response, CBM developed a Food Security Intervention Strategy focusing on immediate humanitarian response as well as mid- to long-term interventions for livelihoods support and community resilience building for 2019-2021. CBM in partnership with Jairos Jiri Association (JJA) and ZAVH (a local OPD) is engaging in the food security crisis response in 4 wards of the Chivi District.

The project began in 2019 by providing the cash transfer for 700 at-risk households affected by disability and a school feeding program for 12 school with 10,400 pupils. In April 2020 to May 2021, CBM provided provision of safe drinking water to 750 households and conducted awareness programs on basic hygiene. 350 households were provided with agricultural inputs and support for setting up livelihood projects. Coordination with mainstream humanitarian actors, advocacy and influencing as well as capacity building and technical assistance on disability inclusive humanitarian action is a core component of CBM's response to the food security crisis in Zimbabwe in short, medium and long-term.

## Building Inclusion and Resilience During the COVID-19 Pandemic

CBM worked with Basic Needs, Basic Rights Kenya to ensure that persons with disabilities and their families are 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.

- Door to door community awareness and COVID-19 education was given to a total 3440 people in the Bungoma and Kajiado counties via trained Community Health Volunteers.
- The project conducted community engagement activities while ensuring the full participation of persons with disabilities. COVID-19 awareness materials including posters, reflectors T-shirts and flyers were distributed in all the community engagement meeting.
- CBM provided education and psychosocial support to 750 pupils and 20 teachers on COVID 19 in 5 schools. Psychological support was also extended to 30 referral cases through trained Psychologists .
- In Kajiado, the project partnered with BUS Radio to conduct outreach campaigns for community sensitization and awareness COVID 19.
- 330 families were provided with cash transfer and food hampers.

## Irish Aid

CBM Ireland greatly values its partnership with Irish Aid. Under its Civil Society Fund in 2018, Irish Aid committed €960,000 over a three-year period to CBM Ireland's Community Based Inclusive Development (CBID) Bridge the Gap project in Ethiopia.

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.

## Advocacy for disability inclusive development

In 2020, CBM continued its advocacy work on the Sustainable Development Goals and Inclusive Development. CBM Ireland is a member of Coalition 2030, an alliance of civil society organisations committed to and working towards upholding Ireland's commitment to achieving the Sustainable Development Goals (SDGs) at home in Ireland and in over 50 countries by 2030.

We continued our advocacy work with the Irish Government, through direct engagement and as Co-Chair of the Dóchas Disability in International Development Working Group (DIDWG). The group promotes the rights and

inclusion of people with disabilities in developing countries by raising awareness, sharing expertise and promoting action on disability issues, including lobbying for change.

In 2020, the DIDWG, in collaboration with University College Dublin, published research on "The Status of Disability Mainstreaming and Disability Inclusion in Development and Humanitarian Practice", an analysis of current practices and experiences of a sample of disability focused and mainstream INGOs based in Ireland, with regards to responding to the needs of persons with disabilities. It addressed the question of how INGOs, particularly mainstream INGOs, perceive their own role in mainstreaming disability in development and humanitarian practice. The report explored the achievements, and challenges reported by key informants and investigated how INGOs are influenced in their work on disability by national and international development objectives. A number of key recommendations are made within the report on the way forward for disability mainstreaming and inclusion. These recommendations inform the work of the DIDWG going forward.

## Financial Review

### Results for the year

The results for the year are set out in the Statement of Financial Activities on page 17.

### Fundraising and communications

CBM Ireland raises funds primarily through the generosity of loyal and kind supporters throughout Ireland.

In 2020 our supporters helped successfully raise €840,724 and once again, we are humbled by their generosity.

These gifts were given by our loyal regular monthly supporters, in response to a number of appeals, as legacy donations, and through a small number of major individual contributions. We were particularly overwhelmed by the response from supporters to our Covid-19 emergency appeal. The impact of the pandemic 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 2020.

We were disappointed that the Galway Garden Festival was cancelled in 2020 due to the restrictions.

However, we look forward to again working closely with Eamonn O'Donoghue, Pádraigín O'Donoghue and the committee members of the festival for its return in the future.

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 €54,437 (end of previous reporting period €487,980). 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

As the Covid-19 pandemic continues to impact the organisation, all public health measures and government recommendations are followed with regard to its services and operations. The directors continue to act on instruction from these sources. At the date of signing of the financial statements, there is no indication as to further fallout of this virus and its implication for the organisation.

## 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.

## Auditor

In accordance with the company’s articles, a resolution proposing that UHY Farrelly Dawe White Limited be reappointed as auditor of the company will be put at a General Meeting.

## 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.

## Post reporting date events

There have been no significant events affecting the charity since the year-end. The charity continues to be affected by the ongoing Covid 19 pandemic, however, measures taken by the directors have allowed the charity to continue to operate during the ongoing cycle of lockdowns.

Whilst the directors believe that the effect on the charity since the balance sheet date is difficult to determine, the directors are confident that the charity will continue as a going concern for the foreseeable future.

## 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

**Linda Ryan**  
**Director**  
**Date:** 14 June 2021

**Eoin McManus**  
**Director**  
**Date:** 14 June 2021

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

**Linda Ryan**  
**Director**  
**Date:** 14 June 2021

**Eoin McManus**  
**Director**  
**Date:** 14 June 2021



Pictured: Matsiabo (15), a pupil at Promhandicam Inclusive school, and her mother, Carol. ©CBM

# Independent Auditor's Report

## Opinion

We have audited the financial statements of Christian Blind Mission (Ireland) (the 'charity') for the year ended 31 December 2020 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 state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, 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; 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 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

We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

- » the director's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- » the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## 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

In our opinion, based on the work undertaken in the course of our audit:

- » the information given in the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- » the directors' report included within the director's report has been prepared in accordance with applicable legal requirements.

## 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

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.

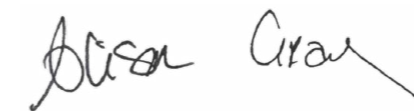
Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, 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: [http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Alison Gray (Statutory Auditor)**

**for and on behalf of UHY Farrelly Dawe White Limited**

**Chartered Certified Accountants**

**Statutory Auditor**

Unit 4A

Fingal Bay Business Park

Balbriggan

Co. Dublin



## Statement of Financial Activities For the year ended December 2020

		Unrestricted funds 2020	Restricted Funds 2020	Total 2020	Total 2019
		€	€	€	€
<b>Income from:</b>					
Donation and Gifts	4	728,565	112,159	840,724	812,501
Charitable Activities	4	37,780	673,180	710,960	622,597
<b>Total Income</b>		766,345	785,339	1,551,684	1,435,098
<b>Expenditure on:</b>					
Charitable activities	5	410,435	970,799	1,381,234	1,217,294
Costs of generating funds	9	98,923	4,338	103,261	132,033
Governance costs	6	4,213	2,519	6,732	7,713
<b>Total resources expended</b>		513,571	977,656	1,491,227	1,357,040
<b>Net (outgoing)/incoming resources before transfers</b>		252,774	(192,317)	60,457	70,058
Transfers between funds		(192,317)	192,317	-	-
<b>Net movement in funds</b>		60,457	-	60,457	78,058
Fund balances at 1 January 2020		487,980	-	487,980	409,922
<b>Fund balances at 31 December 2020</b>		548,437	-	548,437	487,980

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 2020

		2020		2019	
		€	€	€	€
<b>Fixed Assets</b>					
Tangible Assets	12		26,252		30,865
<b>Current Assets</b>					
Debtors	13	19,397		33,366	
Cash at bank and in hand		1,067,277		747,387	
		1,086,674		780,753	
<b>Creditors: amounts falling due within one year</b>	15	(564,489)		(323,638)	
Net current assets			522,185		457,115
<b>Total assets less current liabilities</b>			548,437		487,980
<b>Income funds</b>					
Restricted funds			-		-
Unrestricted funds			548,437		487,980
			548,437		487,980

These financial statements have been prepared in accordance with the small companies regime.

The financial statements were approved by the Directors on 10 June 2021.



Linda Ryan  
Director



Eoin McManus  
Director

## Statement of Cash Flows

### For the year ended December 2020

	2020		2019	
	€	€	€	€
<b>Cash flows from operating activities</b>				
Cash generated from operations	24	323,640		57,727
<b>Investing activities</b>				
Purchase of tangible fixed assets		(3,975)		(5,593)
<b>Net cash used in investing activities</b>		(3,975)		(5,593)
<b>Financing activities</b>				
Repayment of borrowings		225		(125)
Repayment of bank loans		-		(296,798)
<b>Net cash generated from/(used in) financing activities</b>		225		(296,923)
<b>Net increase/(decrease) in cash and cash equivalents</b>		319,890		(244,789)
Cash and cash equivalents at beginning of year		747,387		992,176
<b>Cash and cash equivalents at end of year</b>		1,067,277		747,387

# Notes to the Financial Statements

## 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 2020.

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 176 Ivy Exchange, Granby Place, Dublin 1 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 euros, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest €.

In preparing the accounts, the board have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) the restatement of comparative items was required. The financial reporting framework that has been applied in

their preparation is 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. The principle policies adopted are set out below.

### 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 continues 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.

## 1.4 Incoming Resources

### *Investment income:*

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

### *Grants:*

Revenue grants 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 receivable. 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 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 net income/

(expenditure) for the year.

## 1.7 Impairment of Fixed Assets

At each reporting end date, the 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).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

## 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 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 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

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the 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. Critical Accounting Estimates and Judgments

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.



Pictured: Exhilda (18) attends the Munali Girls School in Lusaka, Zambia where she attends a class for children with hearing impairments.

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### 3. Operating surplus/(deficit)

	2020	2019
	€	€
<b>Operating surplus/(deficit) is stated after charging/(crediting):</b>		
Depreciation of property, plant and equipment	8,588	7,628
Surplus/deficit on foreign currencies	266	567

### 4. Income

	Unrestricted funds 2020	Restricted Funds 2020	Total 2020	Total 2019
	€	€	€	€
<b>Income from donations and legacies</b>				
Total voluntary income	728,565	112,159	840,724	812,501
	728,565	112,159	840,724	812,501
<b>Income from charitable activities</b>				
Irish government - Civil Society Funding (CSF)	-	344,277	344,277	339,528
EU grant income	-	229,501	229,501	-
Tax rebate	34,346	-	34,346	129,292
Electric Aid	-	46,758	46,758	38,300
Other grants/income	3,434	52,644	56,078	115,477
	37,780	673,180	710,960	622,597
<b>Income from other activities</b>				
Investment income	-	-	-	-
	-	-	-	-
<b>Total Income</b>	<b>766,345</b>	<b>785,339</b>	<b>1,551,684</b>	<b>1,435,098</b>

## 5. Charitable Activities

	Unrestricted funds 2020	Restricted Funds 2020	Total 2020	Total 2019
	€	€	€	€
Overseas programme	-	734,129	734,129	529,529
Promotion awareness, advocacy and development education	209,322	49,066	258,388	278,545
Programme support, monitoring and evaluation	201,113	187,604	388,717	409,220
	410,435	970,799	1,381,234	1,217,294

## 6. Governance costs

	Unrestricted funds 2020	Restricted Funds 2020	Total 2020	Total 2019
	€	€	€	€
Audit	2,150	2,150		5,087
Legal Fees	369	369		-
Board and committee meeting expenses	1,694	-	-	2,626
	4,213	2,519		7,713

## 7. Overseas programme countries

	2020	2019
	€	€
Ethiopia	467,112	492,529
Zimbabwe	-	37,000
Kenya	24,816	-
CBM AUS (Emergency)	20,050	-
CBM Global Netherlands (Emergency)	24,855	-
	536,833	529,529

## 8. EU Programme expenditure

	2020	2019
	€	€
Italy	8,934	-
Finland	18,582	-
Netherlands	32,768	-
Hungary	45,819	-
Tearfund (Ireland)	33,054	-
Viatres Christi (Ireland)	58,139	-
	197,296	-

The remaining EU Vivid expenditure was allocated to EU project staff and CBM Ireland project overheads, amounting to €49,045.

## 9. Cost of generating funds

	Unrestricted funds 2020	Restricted Funds 2020	Total 2020	Total 2019
	€	€	€	€
<b>Administrative costs</b>				
Finance - gross payroll	7,906	-	7,906	6,591
Finance pension	338	-	338	-
Executive gross payroll costs - 20% of salary	17,789	-	17,789	17,773
CEO pension/healthcare	2,249	-	2,249	2,235
Payroll/fin admin outsourced	183	-	183	185
HR consultancy	761	-	761	767
Training	554	-	554	500
Travel and subsistence	-	-	-	19
Recruitment	2,067	-	2,067	330
FX costs	66	-	66	142
	31,913	-	31,913	28,542

## 9. Cost of generating funds

	Unrestricted funds 2020	Restricted Funds 2020	Total 2020	Total 2019
	€	€	€	€
<b>Support Services</b>				
Insurance	385	385	770	873
Consumables	1,217	-	1,217	709
Postage	3,572	-	3,572	4,469
Stationery	448	-	448	480
Bank and visa charges	1,927	-	1,927	1,621
Software support	2,185	-	2,185	2,175
Repairs and maintenance	1,232	-	1,232	689
Telephone and mobiles	1,069	-	1,069	988
Electricity	859	-	859	914
Rent and service charges	3,953	3,953	7,906	8,215
Depreciation - Property, plant and equipment	5,413	-	5,413	4,453
Leasehold amortisation	3,175	-	3,175	3,175
	25,435	4,338	29,773	28,761

## 9. Cost of generating funds

	Unrestricted funds 2020	Restricted Funds 2020	Total 2020	Total 2019
	€	€	€	€
<b>Fundraising costs</b>				
Fundraising gross payroll	8,252	-	8,252	-
Intern	-	-	-	-
Donor supporter staff	15,644	-	15,644	15,436
Donor temps	143	-	143	-
Donor acquisitions	9,055	-	9,055	20,730
Donor cultivation	6,728	-	6,728	33,690
Event costs	-	-	-	3,875
Fundraising investment costs (Major donor/ legacy)	99	-	99	554
Regular givers - acquisition and retention	951	-	951	-
CBM brand PR/marketing and web development	703	-	703	192
	41,575	-	41,575	74,730
<b>Total cost of generating funds</b>	98,923	4,338	103,261	132,033

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.

## 10. Departure from Companies Act 2014 presentation

The directors have elected to present a Statement of Financial Activities instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

## 11. Employees

### Number of employees

The average monthly number of employees during the year was:

	2020	2019
	Number	Number
Employees	9	8
<b>Employment costs</b>	<b>2020</b>	<b>2019</b>
	€	€
Wages and salaries	376,978	350,877
Social security costs	12,092	11,810
Other pension costs	12,694	9,666
	401,764	372,353

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

	2020	2019
	Number	Number
€60,000 - €70,000	-	-
€70,001 - €80,000	2	2
€80,001 - €90,000	-	-
€90,001 - €100,000	-	-
€100,001 - and above	-	-



## 11. Employees (continued)

### 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:

	2020	2019
	€	€
Salaries and other short-term employee benefits	118,558	177,624

No directors are remunerated for their role on the board

## 12. Tangible fixed assets

Current financial year	Short leasehold property	Plant and equipment	Fixtures and fittings	Total	
	Cost	€	€	€	
At 1 January 2020		31,749	19,293	3,431	54,473
Additions		-	3,810	165	3,975
At 31 December 2020		31,749	23,103	3,596	58,448
<b>Depreciation and impairment</b>					
At 1 January 2020		9,525	12,242	1,841	23,608
Depreciation charged in the year		3,175	4,550	863	8,588
At 31 December 2020		12,700	16,792	2,704	32,196
<b>Carrying amount</b>					
At 31 December 2020		19,049	6,311	892	26,252
At 31 December 2019		22,224	7,051	1,590	30,865

## 13. Debtors

	2020	2019
Amounts falling due within one year:	€	€
Trade debtors	-	10,364
Other debtors	6,500	10,220
Prepayments and accrued income	12,897	12,782
	19,397	33,366

## 14. Finance lease commitments

At 31 December 2020, the charity had annual commitments under one lease of a building as follows:

	2020	2019
	€	€
Within one year	31,980	31,980
Within two and five years	34,980	66,960
	66,960	98,940

## 15. Creditors: amounts falling due within one year

		2020	2019
	Notes	€	€
Pension accrual		225	-
Other taxation and social security		8,198	8,970
Deferred income	16	478,980	262,795
Trade creditors		23,843	10,646
Other creditors		1,159	3,684
Accruals and deferred income		52,084	37,543
		564,489	323,638

## 16. Deferred income

	2020	2019
	€	€
Other deferred income	478,980	262,795

## 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 €12,694 (2019: €9,666).

## 18. Contingent liabilities

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

## 19. Capital commitments

The company had no material capital commitments at the year end 31 December 2020.

## 20. Events after the reporting date

There have been no significant events affecting the charity since the year-end. The charity continues to be affected by the ongoing Covid 19 pandemic, however, measures taken by the directors have allowed to charity to continue to operate during the ongoing cycle of lockdowns.

Whilst the directors believe that the effect on the charity since the balance sheet date is difficult to determine, the directors are confident that the charity will continue as a going concern for the foreseeable future.

## 21. Related party transactions

During the year, CBM Ireland recouped payroll costs from CBM International in the amount € 22,210 (2019: € 102,776). At the year ended 31 December 2020, the balance due from CBM International was € Nil. During the year, CBM Ireland recouped payroll costs from CBM Global in the amount € 20,934 (2019: € Nil ). At the year ended 31 December 2020, the balance due from CBM Global was € Nil. During the year, CBM Ireland recouped payroll costs from BasicNeeds c/o CBM UK in the amount of € Nil (2019: €5,178). At the year end 31 December 2020, the balance due from BasicNeeds c/o CBM UK was €Nil.

## 22. Controlling party

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

## 23. 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.

## 24. Cash generated from operations

	2020	2019
Notes	€	€
Surplus for the year	60,457	78,058
Adjustments for:		
Depreciation and impairment of tangible fixed assets	8,588	7,628
Movements in working capital:		
Decrease/(increase) in debtors	13,969	(2,175)
Increase/(decrease) in creditors	24,441	(6,256)
Increase/(decrease) in deferred income	216,185	(19,528)
<b>Cash generated from operations</b>	<b>323,640</b>	<b>57,727</b>

## 25. Cash and cash equivalents

	2020	2019
Notes	€	€
Cash at bank and in hand	1,066,449	746,559
Cash equivalents	828	828
	1,067,277	747,387
Loans falling due within one year	(225)	-
	1,067,052	747,387

## 26. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors 10 June 2021.



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Jabes Hijo, 12, drawing after his cataract surgery at the Nkhoma Eye Hospital in Nkhoma, Malawi. ©CBM/ Hayduk

