

Charity registration number 14987

Company registration number 366182 (Republic of Ireland)

CHRISTIAN BLIND MISSION (IRELAND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

CHRISTIAN BLIND MISSION (IRELAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mark Finan Linda Ryan Eoin McManus (Chairperson) Ciara Cribben David Dalton Karen Herbert Claire Kenny	(Appointed 6 March 2024) (Appointed 11 December 2024) (Appointed 15 May 2024)
Secretary	Mark Finan	(Appointed 11 December 2024)
Charity number	14987	
Charity regulator number	20050405	
Company number	366182	
Registered office	176 Ivy Exchange Parnell Street Dublin 1 Co. Dublin Ireland	
Auditor	UHY Farrelly Dawe White Limited FDW House Blackthorn Business Park Coes Road Dundalk Co. Louth Ireland	
Bankers	Allied Irish Bank The Diamond Monaghan Co. Monaghan Barclays Bank Plc Leicester Leicestershire LE872BB	
Solicitors	Cormac O' Ceallaigh & Co. Solicitors 388 North Circular Road Phibsborough Dublin 7	

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CHRISTIAN BLIND MISSION (IRELAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The directors present their annual report and financial statements for the year ended 31 December 2024. The Directors confirm that the financial statements of the Company comply with the current statutory requirement of the companies' governing documents and the provisions of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial reporting standard applicable in the Republic of Ireland (FRS102) hereafter denoted as the Charity SORP (FRS102). The Charity SORP (FRS102) is not mandatory in the Republic of Ireland and the Irish Charity Regulator has not prescribed accounting regulations for Irish Charities. In the absence of such prescriptive guidance the Board has adopted the Charity SORP (FRS102) as it is considered best practice.

Legal status

Christian Blind Mission (Ireland) ("CBM Ireland") is a company incorporated under the Companies Act 2014 limited by guarantee and not having a share capital. The company has been granted charitable tax status under Section 207 and 208 of the Taxes Consolidation Act 1997. The objects of the company are charitable in nature with official charitable status (Charity status no: CHY 14987). All income is applied solely towards the promotion of the charitable objectives of the company. CBM Ireland is a registered charity with the Charities Regulatory Authority of Ireland (registered charity number: 20050405).

In August 2020, CBM Ireland became a member of a new Federation, CBM Global Disability Inclusion Vereniging, registered in the Netherlands, commonly known as "CBM Global". CBM Global links six member organisations around the world and integrates global programme and policy efforts to maximise impact for people with disabilities. The six members organisations are CBM Ireland, UK, Australia, Switzerland, New Zealand and Kenya. CBM Ireland's relationship with CBM Global Disability Inclusion Vereniging is described in an operating agreement between the two entities signed in July 2021.

CBM Ireland works through the Federation's network of country offices, which provide vital links with our local partners, host governments and institutions, and create networks between the different partner organisations, Governments, Disabled People's Organisations and other Non-Governmental Organisations. In addition, CBM Global employs technical experts to build capacity and ensure quality. With this global team of technical advisors on inclusive eye health, community-based inclusive development, community mental health, global advocacy and humanitarian action, working alongside partners around the world, communities receive long-lasting, lifechanging support.

CBM Ireland was previously a member of CBM International and a transition phase up to December 2021 is now complete.

Directors

The names of the persons who were directors at any time during the financial year under review, are set out below. Unless otherwise indicated, the directors served for the entire year. Eoin McManus (Chairperson), Mark Finan, James O'Dowd (resigned 11th December 2024), Linda Ryan, Vivienne Brennan (resigned 15th May 2024), Ciara Cribben, David Dalton (appointed 6th March 2024), Claire Kenny (appointed 15th May 2024), Karen Herbert (appointed 11th December 2024).

Of the seven directors at the end of 2024, four are female and three are male.

Principal activities and date of incorporation

CBM Ireland was incorporated on 15th January 2003.

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

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

CBM Ireland offers support, assistance and capacity building irrespective of religious beliefs and actively promotes inclusion of women and girls. CBM Ireland engages in both development and humanitarian programs and activities.

We work in the world's poorest places to transform lives and build a more inclusive world through life-changing programmes, advocacy and advisory work to share our inclusion expertise with others. The principal areas of work for CBM are:

Saving sight: We improve access to eye health services and systems by treating and preventing blinding diseases, training health care workers and carrying out sight-restoring surgeries.

Improving health: We prevent and treat conditions that can lead to disability and make health care accessible for people with disabilities. As mental health conditions are a leading cause of disability and ill-health worldwide, strengthening mental health systems and improving access to support is a key part of this work.

Education for all: We help build inclusive education systems by training teachers, equipping schools and supporting parents and communities so girls and boys with disabilities can go to school and reach their potential.

Building livelihoods: We help tackle stigma and discrimination that prevents many people with disabilities from accessing employment, and provide training and support to help them get a job or start their own business.

Emergency response: We provide life-saving aid to people with disabilities when disasters strike and support and equip other humanitarian organisations to be disability-inclusive.

Policy and inclusion: We work with people with disabilities and their representative organisations, supporting them to campaign for their rights and hold governments to account.

Through our **advocacy** and **advisory** work in Ireland and worldwide, we influence and support governments, NGOs and other organisations to be more inclusive.

Through our **Global Citizenship Education** we work to ensure the voices and perspectives of people with disabilities and their representative organisations in the places we work are heard by people in Ireland and Europe.

Going Concern

CBM Ireland 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 CBM Ireland to maintain the level of donations received. CBM Ireland 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 CBM Ireland has adequate resources to continue in operational existence for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

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Structure, governance and management

CBM Ireland

Board of Directors

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 and approved in March 2022) 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 Officer and the Senior Management Team. As a not-for-profit, charitable company the Board of Trustees/Directors are unpaid and provide their time in a voluntary capacity.

Eoin McManus – Chairperson. Eoin is a Senior Legal Counsel in the Legal Division at the Central Bank of Ireland. He is a solicitor and prior to working at the Central Bank he worked in private practice advising on the legal and regulatory obligations of regulated financial services providers. Eoin began his career as an intern with the European Commission and then as a researcher at the Law Reform Commission of Ireland. He is a graduate of NUI Galway (BA, LLB) and University College London (LLM).

Vivienne Brennan (resigned 15th May 2024) Vivienne has considerable experience working both in non-profit and corporate sectors. Her professional career with Bank of Ireland spanned 30 years, where she held management positions in Retail and Business Banking, working in Administration, Operations and Communications functions. Vivienne has worked in Overseas Development for over 12 years, working with Concern Worldwide in Emergency Relief, also spent a period as a VMM volunteer, and worked with other non-profit organisations in Community Development Programmes.

Ciara Cribben Ciara is an international development expert with over 12 years of experience in the non-profit sector supporting initiatives globally in the areas of emergency response, capacity-building, education, gender-based violence, sport development, economic development and disability inclusion, among others. Ciara has expertise in impact monitoring, results-based management, theory of change, quantitative and qualitative research methods, and data analysis, which she applies to programme design, results monitoring and strategic planning. She currently serves as a Senior Monitoring, Evaluation and Learning Specialist for the International Paralympic Committee.

Mark Finan Mark completed his LLB in Trinity College Dublin, LLM in International Business Law in Leiden University and MA in Ethics and Corporate Responsibility in Dublin City University in 2018. Having completed his B.L. Degree in the Kings Inns in 2005, he has been practicing as a barrister-at-law with particular expertise in regulatory compliance, administrative law and related commercial matters. Mark is also a consultant for a number of businesses on Corporate Governance and compliance. Mark has numerous years' experience as a corporate non-executive director. Mark first became a Board member of CBM in 2016.

James O'Dowd (resigned 11th December 2024) James is Director of Government Affairs with Transatlantic Public Affairs. He provides regular reporting and analysis on EU legislative developments, the EU Financial and Sovereign Debt Crisis and also assists US multinationals and private equity funds with the planning and execution of their investment and corporate affairs strategies in Ireland and the European Union. James previously worked in the European Parliament as a political adviser to Vice-Chairman of the European Conservatives and Reformists Group, Geoffrey Van Orden MEP who was also Defence Spokesman. James graduated from Trinity College Dublin in History and Political Science. He obtained an MA in International Peace & Security jointly from the Department of War Studies and the School of Law at King's College London.

Linda Ryan Linda is a senior executive with over 40 years successful track record of managing teams in budget and financial management, human resource management, change management and general operations support predominantly in international organisations, notably the United Nations. Her experience, reaching Director level, was gained operating in complex and challenging environments across the world. Linda's latest academic achievement is from the University of Birmingham, an MSc in Public Administration and Development - focusing on leadership and governance complementing an accounting and business studies education at the tertiary level.

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David Dalton (appointed 6th March 2024) After working in the commercial sector in IT and the hotel industry, David worked in Ethiopia with GOAL as Assistant Country Director in the mid-90s and later headed the organisation's Human Resources department overseeing a staff of over 1,500 employees. David then took on the role of CEO of Plan Ireland. After close to ten years with Plan David then joined Self Help Africa as Executive Director. David left in 2023 and now works as a consultant. David holds a Business Degree from the University of Galway as well as a Masters in Development Studies from University College Dublin. He is a Chartered Member of the Chartered Institute for Personnel and Development (CIPD). He has also served as a board member of NGOs Dóchas, Comhlámh and the Irish Emergency Alliance.

Claire Kenny (appointed 15th May 2024) Claire Kenny is a Policy Assistant at ILMI (Independent Living Movement Ireland) and has worked with ILMI since January 2021. Her role involves working on various projects and research such as ILMI's housing network. In 2018 Claire graduated with a B.Sc. honours degree in Applied Biology and Biopharmaceutical Science from GMIT. As a very proud Disabled woman who faced some of the barriers encountered by many disabled people Claire finds it very rewarding and fulfilling to work for an organisation who embraces the social model of disability and be a part of such a dynamic hard-working team. Claire believes it is fundamentally important that disabled people are involved in a meaningful, authentic way in all facets of society with our contributions valued and our rights respected and looks forward to helping make this happen in international development as well as a Director of CBM Ireland.

Karen Herbert (appointed 11th December 2024) Karen is an accomplished corporate governance and risk management professional, accountant and banking executive with extensive senior leadership experience across a range of core banking activities. Karen brings strong interpersonal and communications skills, a collaborative, engaging and commercially astute style and a track record of developing and managing relationships with key business leaders, clients and customers in her work. Karen is experienced at building and motivating multi-cultural, cross-functional teams to exceed corporate expectations and deliver successful outcomes in complex business situations.

During the year the Board met on four occasions in March, May, September and December. Each board committee (listed below) met on two occasions during 2024. All meetings were held in a hybrid format with Directors having the option of joining at the CBM Ireland Office or online via MS Teams.

Attendance record of Board of Directors 2024:

Mark Finan	3/4
James O'Dowd (resigned 11th December 2024)	1/4
Linda Ryan	4/4
Vivienne Brennan (resigned 15th May 2024)	2/2
Eoin McManus (Chairperson)	4/4
Ciara Cribben	3/4
David Dalton (appointed 6th March 2024)	3/3
Claire Kenny (appointed 15th May 2024)	1/2
Karen Herbert (appointed 11th December 2024)	0/0

The Board of Directors is committed to maintaining the highest standards of corporate governance and since 2020 has ensured compliance with the Charities Regulatory Authority of Ireland's Governance Code. 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.

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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 process is conducted to establish the candidate's eligibility, which includes a commitment to CBM's core values and mission and professional experience/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.

Succession planning for the Board of Directors is ongoing. In 2025, no Directors will be completing their terms as Directors and no intentions to resign have been made. With three new directors commencing in 2024, the Board of Directors is expected to retain stability through 2025. With a maximum of ten directors, the Governance and Policy Committee has indicated that increasing from seven directors is welcome to incorporate skills in Fundraising.

Board sub-Committees

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. In 2024, the Fundraising, Advocacy & Communications Committee was changed to become the Fundraising & Communications Committee. The Overseas Programmes Committee was reconstituted to become the Programmes and Advocacy Committee by decision of the Board of Directors in September, recognising the greater alignment of advocacy with programmes in terms of its underlying funding.

The Terms of Reference of each committee was reviewed and updated in 2024 and approved by the Board of Directors at the September Board meeting.

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; to take responsibility on behalf of the Board for overseeing all aspects of financial planning, management, assessment of internal financial control systems, and monitors risk management; and to recommend the re-appointment of the external auditor or make recommendations for a replacement.

The Audit and Finance Committee in 2024 was chaired by Linda Ryan with Vivienne Brennan as member. The Committee met twice in 2024 in May and November. As Vivienne Brennan resigned as a Director, her position on the Committee was temporarily filled by CBM Ireland Chairperson Eoin McManus for one meeting

Attendance record of Directors 2024:

Linda Ryan (Chair)	2/2
Vivienne Brennan	1/1
Eoin McManus (CBM Ireland Chair)	1/1

2. Overseas Programme Committee

The Committee's primary purpose is to safeguard and continuously improve programme and advocacy quality and impact. The Committee acts as an advisory group to the International Programmes and Advocacy Departments of CBM Ireland on issues such as programme quality, results, impact, sectorial priorities and geographic focus and institutional funding compliance.

The Overseas Programme Committee in 2024 was chaired by Vivienne Brennan until her resignation as a Director and she was replaced by David Dalton as Chair in September as the Committee was reconstituted as the Programmes and Advocacy Committee.

Ciara Cribben was a Committee member for the full year, joined by Claire Kenny and David Dalton for the September meeting. Bill Nolan, a former Board member, forms part of the Committee as an external representative. The Committee met twice in 2024 in April and September.

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Attendance record of Directors 2024:

Vivienne Brennan (Chair)	1/1
Ciara Cribben	2/2
David Dalton	1/1
Claire Kenny	1/1

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.

The Human Resource and Remuneration Committee in 2024 was chaired by James O'Dowd with Linda Ryan as member. The Committee met twice in March and November.

Attendance record of Directors 2024:

James O'Dowd (Chair)	2/2
Linda Ryan	2/2

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. The Committee was reconstituted in September to increase its focus on fundraising as advocacy was integrated with overseas programmes in recognition of the increasing alignment and funding from institutional donors

The Fundraising, Advocacy and Communications Committee in 2024 was chaired by Eoin McManus with James O'Dowd and Ciara Cribben as members. The Fundraising and Communications Committee was chaired by Ciara Cribben with James O'Dowd and Eoin McManus as members. The Committee met twice in March and September.

Attendance record of Directors 2024:

James O'Dowd (Chair)	1/2
Ciara Cribben (Chair)	2/2
Eoin McManus	2/2

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 Governance and Policy Committee in 2024 was chaired by Eoin McManus with Mark Finan and Vivienne Brennan as members. Vivienne Brennan resigned as a Director in May 2024 and her position on the Committee was not filled for the remainder of the year. The Committee met twice in March and September.

Attendance record of Directors 2024:

Eoin McManus (Chair)	2/2
Mark Finan	2/2
Vivienne Brennan	1/1

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The members of CBM Ireland are the current Board of Directors plus five others, and their liability is limited to €1. In 2024, the Board of Directors approved a new CBM Ireland Members' Policy which provides a clearer pathway and approach for the recruitment of new Members of the Company along with outlining the responsibilities of Members in line with the CBM Ireland Constitution.

Conflicts of Interest

A Directors Conflict of Interest Policy is in place that requires Board and Committee members to disclose and manage actual or potential conflicts of interest and/or activities or relationships that may give rise to a perception of a conflict of interest. Declarations of conflicts of interest are made by Board and Committee members and the Senior Management Team. All Board and Committee members are asked to declare any conflicts of interest at the start of each Board and/or Committee meeting. An Employee Conflict of Interest Policy forms part of the Employee Handbook and was reviewed in 2024.

CBM Global

CBM Ireland is a member of a new federation, CBM Global Disability Inclusion Vereniging, registered in the Netherlands, commonly known as "CBM Global". CBM Global Disability Inclusion Vereniging, an Association with full legal capacity, was registered with the Netherlands Chamber of Commerce Commercial Register on 9th September 2019 with the registration number 75787032.

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

CBM Global has six Member organisations; CBM Ireland, CBM UK, CBM Switzerland, CBM Kenya, CBM Australia and CBM New Zealand. Together, we work alongside people with disabilities in the world's poorest places to fight poverty and exclusion and transform lives. Drawing on over 100 years' experience, CBM Global works with the most marginalised in society to break the cycle of poverty and disability and build inclusive communities where everyone can enjoy their human rights and fulfil their full potential. We invest in long-term, authentic partnership with the Disability Movement and maximise our impact through a coordinated mix of inclusive community-based programmes, local to global advocacy and deliver inclusion advice to other organisations.

CBM Global's work and world-leading expertise is focussed in four core areas: disability-inclusive community development, inclusive humanitarian action, inclusive eye health and community mental health. In 2024, CBM Global will initiate an updated global strategy to set the direction for the organisation into the coming years.

The highest governance body of the Vereniging (Association) is the General Meeting of the Members. The General Meeting elects the Board of the Vereniging. The Board of CBM Global, under its Articles of Association and the Association's By-laws, is allowed to have a minimum of 6 and a maximum of 9 members of which 3 members should be independent (non-Member) directors.

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

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CBM Ireland Senior Management

The CBM Ireland senior management team (SMT) is led by the Chief Executive Officer. Interaction and communication between the CBM Ireland board and the SMT is channelled via the Chief Executive Officer. The Senior Management Team is comprised of the CEO, Finance Manager, Programmes Manager, Fundraising Manager and Advocacy & Inclusion Advisory Manager. On occasion, senior managers will make presentations to the Board on their respective areas and interact regularly with the Board Committees.

In 2024, the Senior Management Team benefitted from reasonable stability relative to 2023. The CEO, Finance Manager, Programmes Manager and Advocacy and Inclusion Advisory Manager were all in place for the full year. The departure of the Fundraising Manager in April, at the same time as migration to a new CRM database, caused significant disruption. An interim Fundraising Manager was recruited in September for six months as recruitment for a longer-term Manager proved difficult. A new Fundraising Manager was appointed in March 2025.

Senior Management Team

Dualta Roughneen	Chief Executive Officer
Brian Friel	Finance Manager
Seamus O'Conghaile	Fundraising Manager (resigned 22nd March 2024)
Thahsin Ali	Fundraising Manager (interim, 16th September 2024 to 15th March 2025)
Caoimhe Hughes	Programmes Manager
Mahbub Kabir	Advocacy and Inclusion Advisory Manager
Louise Talbot Beirne	Programmes Manager (seconded to CBM Global 1st July 2023 for a two-year period)

Staff and volunteers

The number of staff employed by CBM Ireland increased was an average of 8 FTE over the course of the year. There were 10 positions in the organisation in 2024, with one of these being a part-time, 60% role and another 80%, both working in Finance. The ratio of the gross salary of the lowest paid staff member to that of the highest paid (excluding interns) is 2.9:1. 1.8 FTE roles were added to the team in 2024, funded predominantly by an EU funded, Development Education and Awareness Raising (DEAR) grant which commenced in 2024.

Each year pay bands are reviewed, based on market conditions, using a range of sources and taking account of affordability. A pay review proposal is submitted by management to the HR and Remuneration Committee. The Committee reviews this proposal and any other significant issues and makes the recommendations on the proposals to the Board. In December 2024 a 2% cost of living increase was awarded to all staff in line with industry standards, excluding the CEO

CBM Ireland is fortunate to benefit from the support of interns, volunteers and people on work placements, whose dedication has helped us to carry out research and improve our administration. They have also provided essential support to all parts of the organisation. We seek to continuously improve our work with volunteers. The Board is very grateful to all staff and volunteers for their commitment to CBM Ireland and their efforts over the last year.

The Environment

We are very aware of the environmental impact of our activities, and the fact that it is the most vulnerable communities in developing countries who are most impacted by climate change. Environmentally conscious working procedures are outlined in our Employee Handbook. Conscious of the evolving impacts of climate change on people with disabilities across the world, CBM has developed a disability inclusive climate advocacy roadmap to ensure people with disabilities are considered in all conversations around climate change. CBM Ireland, in partnerships with Climate Action Network (Europe) commenced a climate advocacy programme in Europe in 2024 where CBM Ireland focuses on ensuring the voices of people with disabilities are amplified in the climate conversation.

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Risk Management

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

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

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

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

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

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

CBM Ireland's Risk Management Policy Statement is:

1. Risks are identified, discussed and understood. We are committed to understanding the threats and opportunities that may impact on the successful delivery of our strategic objectives and the achievement of our mission. We support a culture where we talk and communicate with one another about risks.
2. Action is taken to manage risks. We improve our ability to manage risks by using a standardised approach to risk management which builds our credibility with key stakeholders. We identify our risk appetite for specific risks that is communicated across departments and where risks fall outside the agreed tolerance level, we take appropriate action to reduce it.
3. Risks are owned. We are accountable for managing risk and will set clear roles and responsibilities for staff, management and governing bodies to support effective risk-based decision making.
4. Lessons are learnt from our risk-taking. We recognise that to achieve our strategic objectives we must take some risks and embed a culture in which managers are able and supported to make risk-based decisions. When on occasion we do not make the right decisions, we make sure we learn from these experiences.

A risk register is maintained by the Senior Management Team and reviewed at Senior Management meetings on a monthly basis. The Risk Register is reviewed by the Board of Directors at each Board meeting and mitigating measures agreed to be implemented by the management team. Each risk is assigned to a sub-committee or to the Board as a whole. Each sub-Committee reviews the risk relevant to their area of responsibility and may make recommendations to the Board for actions and mitigating measures to be put in place. Risks are assigned a Likelihood and an Impact Rating with a Gross Risk calculated to determine the level of concern to be applied to the Risk

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Principal risks and uncertainties

The section below describes the principal risks and uncertainties that have been identified by the Board during the year. The Board has determined that these are the principal risks and uncertainties which could impact the organisation in the achievement of its objectives. The section below does not represent an exhaustive list of all the risks that may impact the organisation.

Risk 1: 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 cover 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.

Developments in 2024 saw the Gross Risk in this area reduce somewhat but not significantly due to the departure of an additional member of the Senior Management Team which offset slightly the gains made by increasing stability with retention of all other managers. The loss of key fundraising team members in 2024 resulted in an increase in fundraising related risks.

Risk 2: Unsatisfactory returns on Fundraising: CBM Ireland is entirely dependent on the goodwill of the public, governments and co-funders. The fundraising environment remains very challenging. In order to reduce the risk of significant fluctuations in income, CBM Ireland aims to develop and maintain diverse sources of income while maintaining appropriate levels of reserves. Fundraising income through direct mails and regular givers continues to drop year-on-year incrementally creating pressure on the overall funding base of the organisation.

Developments in 2024 saw the Gross Risk increase due to the departure of Fundraising team members and challenges with recruitment of replacements at the same time as migrating to a new CRM/database was taking place. Through 2024 CBM Ireland could understand that its public donorbase has been contracting for a number of years resulting in a gradual decline in income through campaigns. A decision was made in March 2024 to pause acquisition of new donors through cold direct mail as this was not leading to a level of consistent giving that was anticipated and approval received from the Board to move forward with a sourcing an external agency for commencing regular giving through door-to-door/face-to-face fundraising. This challenging fundraising landscape contributed to concerns related to the third risk

Risk 3: Medium-term Financial Sustainability: In 2022 and 2023 CBM Ireland had been operating with a small deficit each year and 2024 was forecast to be similar due to a declining donor base and decreases in regular giving and campaign income along with challenges in direct mail acquisition.

Developments in 2024 saw this risk reduced at the end of the year due to CBM Ireland running a surplus, partially due to improvements in tax efficient giving and real cost recovery through institutional grants but also assisted by a pause in direct mail acquisition and savings in creative costs for campaigns. While the medium-term financial sustainability picture is improved, the underlying challenges relating to a declining donor base remains and the decision by the Board to invest reserves in regular giving through door-to-door/face-to-face fundraising recognises this challenge.

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

CBM Global federation and risk management.

CBM Global is affected by a number of risks and uncertainties, not all of which are within its control, but which impact on the delivery of its objectives and may impact on CBM Ireland. A global Risk Register is maintained by management, which seeks to capture the most significant risks facing the organisation, the owner responsible for monitoring and evaluating the risk, and the mitigation strategies in place. A formal review of the global Risk Register is undertaken by the Global Management team monthly and by the Global Board on a quarterly basis.

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FOR THE YEAR ENDED 31 DECEMBER 2024

Memberships and networks

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

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

Compliance with sector wide standards

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

- Charities Institute of Ireland Triple Lock Standard
- Dóchas Code of Corporate Governance
- CRA Charities Governance Code
- The Charities Act 2009
- Guidelines for Charitable Organisations Fundraising from the Public (issued by the Charity Regulator)
- Dóchas Charter
- Dóchas Code of Conduct on Ethical Communications
- Dóchas Safeguarding Code
- INGO Accountability Charter
- Statement of Recommended Practice (SORP) Accounting and Reporting by Charities is used as guidance in preparing CBM Ireland's financial reports and statements.
- IDEA Code of Good Practice for Development Education
- The Lobbying Act 2015
- Irish Aid Guidelines for NGO Professional Safety & Security Risk Management

Lobbying and political contributions

There were no political contributions in the year ended 30 June 2024, and as a result no disclosures are required under the Electoral Act, 1997. As required under the Regulation of Lobbying Act 2015, CBM Ireland now records all lobbying activity and communications with Designated Public Officials (DPOs). We have made all returns and submissions required by the Act.

Health and safety

CBM Ireland's Board approved a new Health and Safety Statement in March 2024 and a new Safety and Security Policy in September 2024. The new approved documents have greater coherence when read together ensuring complementarity between health and safety when working here in Ireland and the safety and security concerns when working/travelling overseas:

- 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 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 and that CBM Ireland is engaged with Safety and Security procedures which will impact CBM Ireland employees when travelling and working in CBM Global countries.
- Ensure CBM Ireland's office is fully accessible and in line with CBM Ireland's 2024 Accessibility Policy.

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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 believe everyone is equal. We are passionate about working with people with disabilities to build a world in which all people are included, valued and respected.

- We challenge discrimination.
- We embrace diversity.
- We work with people of all faiths and none.
- We promote accessibility and opportunity.

We Strive for Justice

We work for positive change, inspired by a vision of a just and equitable world. We will model justice on serving those in greatest need, regardless of race, gender, age or religious belief.

- We challenge injustice.
- We serve with compassion.
- We promote fairness and equality.
- We equip others to exercise their rights.

We Embrace Partnership

We achieve more when we work with others. We commit to partnership, listening and learning together. We collaborate creatively with partners, supporters, governments and colleagues to achieve lasting change.

- We collaborate effectively with others.
- We learn together with our partners.
- We communicate respectfully and honestly.
- We are flexible and responsive.

We Pursue Excellence

We are committed to achieving the greatest possible impact from the resources entrusted to us, attaining high quality in all our work. We challenge ourselves to constantly learn, innovate and improve.

- We focus on quality.
- We creatively innovate.
- We pursue continual improvement.
- We maximise our impact.

We Live with Integrity

We hold ourselves accountable to our supporters and those we serve, seeking to live authentically, responsibly and honestly.

- We are accountable.
- We practice servant leadership.
- We are honest and faithful.
- We consider all impacts of our actions.

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Strategy 2021-2025

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

Our five key strategic objectives under the strategy are:

BUILD CAPACITY & EXPERTISE: Ensure CBM Ireland is equipped with the necessary resources and structures in place to maximise organisational growth and sustainability.

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

BUILD REPUTATION & INFLUENCE: Influence the mainstreaming of disability by both government and the wider international development sector.

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

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

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

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

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

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

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

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Key Areas of Expertise

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

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

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

How We Work

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

- Authentic partnership with the Disability Movement underpins all we do.
- Our inclusion expertise as a dual mandate organisation promotes disability inclusion in both development and humanitarian contexts.
- Our multiplier approach combines programme, advisory and advocacy work to maximise impact.
- We seek to rebalance power.

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

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

The **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.

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

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Achievements and Performance 2024

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 is working.

Context

As an international NGO, the context within which CBM Ireland operates is surrounded in uncertainty. Financially, CBM Ireland depends on the goodwill of its supporters and their commitment to our cause. CBM Ireland is also dependent on the commitment of institutional and other funders to overseas development assistance. While the public's trust in charities has improved in 2024, there is a growing scepticism that creates uncertainty. In early 2025, this uncertainty was reflected in governments in Europe and the US reducing commitments to overseas aid at the expense of other budgetary priorities.

From a human resource perspective, compliance with legislation and regulatory frameworks continues to increase and is burdensome for small and lean organisations. The cost-of-living challenges result in a need to ensure salaries are reasonably competitive to avoid loss to other sectors and also to competitors. Increasing salaries in the not-for-profit sector have made recruitment and retention challenging and this was evident in 2024. Other costs, such as postage, continue to increase impacting the efficiency of our direct mail fundraising in particular.

Globally, the external operating environment where CBM Ireland works is impacted by growing conflict, climate change and cost of living challenges in countries where we deliver programmes. The impact of cuts to overseas development will continue to be seen where those we seek to support may see reductions in services from their governments and other sources. This impacts people with disabilities disproportionately in resource poor environments.

Localisation, an approach to development assistance, challenges CBM as funders seek to work directly with local organisations rather than through INGOs such as has occurred with one of our donors, Fondation d'Harcourt. This challenges INGOs such as ourselves to reconsider our approach and value addition, but also to better articulate our role to our funders and supporters. CBM Global's new strategy to 2030 outlines a growing commitment to localisation and working with organisations of people with disabilities. Climate change continues to put pressure on the people we work to support, reducing livelihoods and driving population movement of some of the world's poorest. Again, people with disabilities are being impacted as they often do not have access to the coping mechanisms and resources that are needed to adapt.

We recognise the environment and the context can be challenging and that needs are often immediate, meaning we need to balance the work we do between seeking long lasting change while ensuring that urgent needs are being met, for example through necessary eye-surgery for children. This conversation and determining the right balance remains a live one both in CBM but in the international development arena as well.

International Programmes

In 2024 the programme focused on working towards achieving the three strategic objectives: increasing and diversifying grant funding, working in partnership with others on inclusive programme cycle management and designing and delivering quality programmes.

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Increasing and diversifying funding

In 2024 CBM Ireland developed four strategic funding applications that if realised would see an increase and diversification of institutional funding. These were:

EU CSO Thematic Call Zimbabwe 2024. CBM Ireland in partnership with Leonard Chesire Disability Zimbabwe were invited by the EU Delegation in Zimbabwe to submit a full proposal entitled Strengthening the Capacity of Organisations of Persons with Disabilities with a total budget of €789,473 over three years. The project was selected to be funded and will commence in March 2025. The projects' objective works on the theory that if organisation of persons with disabilities (OPDs) are strengthened as a movement that advocate for and influence governance and policy making process using inclusive grassroots structures in Masvingo, Matabeleland South and Mashonaland Central provinces, then it will result in a vibrant representation of persons with disability towards holding duty bearers accountable to disability inclusive development and commitments to implementation of national policies and national objectives on disability inclusion.

Irish Aid Global Citizenship Education grants round 2025. CBM Ireland submitted a project concept entitled Droichead: Promote inclusive GCE space in Ireland through building connections between disabled people in the Global South and Global North for global justice, which was cocreated with ILMI Ireland and is designed to be implemented over one year with a budget of €72,000. If funded, the project will bring together disabled people from the global north and global south to deep dive using a disability equality approach to bring a lived experience perspective to the Sustainable Development Goals.

ECHO HIP Bangladesh 2025. CBM Ireland, in consortium with Care Germany, Oxfam NOVIB, and Plan International Ireland submitted the project concept: Safeguarding Futures: Promoting Protection through green and locally-led humanitarian assistance in Cox's Bazar, which if funded, would be implemented over 12 months, with a total budget of €2.5 million. The project, if successful, will reduce protection risks and dependency on humanitarian aid for girls and boys, adolescents, and youth in refugee and host communities in Cox's Bazar, focusing on addressing the root causes of protection risks, promoting self-reliance, and creating sustainable shelter solutions.

ECHO HIP Philippines 2025. CBM Ireland, in consortium with World Vision Germany, ADRA Germany, Relief International France, and ACTED submitted the project concept: Building Climate Resilience and Disaster Preparedness in Mindanao and Agusan River Basins, with a budget of €3.5 million to be implemented over two years. The project, if funded, will strengthen resilience and climate-adaptive capacities of conflict-affected vulnerable communities, and households in high-risk municipalities located in Mindanao and Agusan River Basins in the Philippines.

In 2024, CBM Ireland also had a number of unsuccessful funding applications, these were to the Irish Aid Global Citizenship Education Grants round 2024, Novo Nordisk Foundation Humanitarian open call 2024, the Wellcome Trust and the EU.

Working in partnership with others on inclusive programme cycle management

All of CBM Ireland's projects are implemented in partnership with local organisations who have the required expertise and access to communities to achieve the intended results.

In Zimbabwe, CBM Ireland works in close partnership with the *Regional Psychosocial Support Initiative (REPSSI)*, which is a leading psychosocial support organisation. REPSSI has been working to promote the psychosocial well-being of people in poor communities in Zimbabwe, especially children and youth, for over 15 years. REPSSI is responsible for delivering the Irish Aid funded *Inclusive Communities* project in Zimbabwe.

In Kenya, CBM Ireland partners with *Basic Needs Basic Rights (BNBR)* in implementing our Irish Aid funded *Inclusive Communities* project. Since its inception, BNBR has become a leader in health and development, particularly in the field of mental health in Kenya. Through its holistic approach to mental health BNBR empowers and integrates persons with disabilities in society, especially those with mental health conditions, enhancing their access to rights, participation, and overall well-being.

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In Madagascar, as part of the Electric Aid funded Preventing Childhood Blindness project, CBM Ireland partners with the Malagasy Lutheran Church Health Department (SALFA). SALFA have been operational for more than 40 years in Madagascar, and have partnered with CBM on a range of health projects over 30 years, covering Inclusive Eye Health, Ear and Hearing Care, and Covid-19 community resilience. SALFA have five ophthalmology centres and 57 dispensaries across Madagascar, delivering various eye and health care services.

As part of an EU funded INTPA project, which is contracted to commence in March 2025, CBM Ireland will work with Leonard Chesire Disability Zimbabwe (LCDZ) to strengthen OPDs so that they can advocate for and influence governance and policy making process using inclusive grassroots structures in Masvingo, Matabeleland South and Mashonaland Central provinces of Zimbabwe. LCDZ have been operational since 1981 and are focused on providing services for people with disabilities, including strengthening OPDs.

Climate Action Network (CAN) Europe is Europe's leading NGO coalition fighting climate change. CAN promotes sustainable climate, energy and development policies throughout Europe. CAN Europe is a unique network, in which environmental and development organisations work together to maximise their impact. CAN Europe is the lead organisation of the EU funded *Funding Fairer Futures* project.

Designing and delivering quality programmes

In 2024, programme delivery focused on mental health, community based inclusive development, eye health and advocacy. Our projects and activities were financed through a combination of fundraising from the general public, alongside grant funding from the Irish Government through Irish Aid's Civil Society Fund, Fondation d'Harcourt, Electric Aid, and Coalition2030.

Inclusive Communities in Kenya and Zimbabwe

2024 saw the completion of the six-month bridge funding for the Inclusive Communities Project in Kenya and Zimbabwe, funded by Irish Aid, with co-funding from Electric Aid and CBM Switzerland, and implemented in Kenya by Basic Needs Basic Rights (BNBR) Kenya and by in Zimbabwe by Regional Psychosocial Support Initiative (REPSSI). The Inclusive Communities project was successful in its objective to increase access to rights and participation of people with disabilities. In Kenya, 78 percent of people with disabilities surveyed, reported that they have access to affordable and inclusive health services, surpassing the target of 75 percent. The improvements are attributed to the sustained increase in capacity and resources on mental health and psychosocial support at the community level the number of community members reached through the community dialogues. In Zimbabwe, 73 percent of people with disabilities surveyed, reported that they have access to affordable and inclusive health services, surpassing the target of 60 percent. Persons with disabilities indicated that they are accessing inclusive health services freely, but they still bear the costs of travel which makes the service unaffordable to some.

Equalised in Kenya and Zimbabwe

In 2024, CBM Ireland, in collaboration with local partners Basic Needs Basic Rights (BNBR) Kenya and Regional Psychosocial Support Initiative (REPSSI) Zimbabwe, launched the EQualISED programme, which is the successor to the Inclusive Communities project. This two-year initiative aims to improve the lives of people with disabilities in Kilifi County in Kenya and Manicaland province in Zimbabwe, with a strong focus on mental health and psychosocial disabilities. The programme is supported through funding from Irish Aid and CBM Switzerland. The project promotes mental health and well-being by addressing stigma, improving access to mental health services, and strengthening community support networks; enhances participation and inclusion of people with disabilities in healthcare, education, and employment; supports economic resilience by equipping people with disabilities with livelihood opportunities that help them adapt to climate change and economic challenges and strengthens OPDs to advocate for policies that support people with disabilities at all levels of society.

Community dialogues are an example of the type of activity carried out under the project. The dialogues comprised of religious leaders from various sects, traditional leaders, persons with disabilities and community members. The purpose of the dialogues was to sensitise communities on Mental Health issues and to promote disability inclusion in the community. In Zimbabwe a total of 1,320 (330 male and 990 female) people participated in 16 community dialogues. Of the total, 264 (105 male and 159 female) were persons with disabilities.

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The dialogues were facilitated by 19 disability champions, 15 teachers and 14 village health workers trained by the project. Participants engaged positively with the content and emphasized the need to cascade knowledge gained to their fellow community members who did not attend.

Youth First Kenya

2024 saw the completion of the Youth First Kenya (YFK) project, supported by Fondation d'Harcourt and implemented in partnership with BNBR. In 2024, the YFK curriculum was implemented in 58 schools (34 schools in 2023), reaching 13,575 learners (6,755 male, 6,820 female) (3,411 learners (1,691 male, 1,720 female) in 2023). The project focused on pupils in primary education, preparing them for their transition to secondary school by providing them with basic knowledge and skills on emotional and social resilience. The emotional resilience sessions covered character strengths, self-esteem, goal setting and planning, identifying and regulating emotions, somatic awareness, benefit finding and gratitude, and the social resilience sessions cover listening skills, collaboration, trust, assertiveness, self-advocacy, problem solving and conflict resolution. The project evaluation found that the project has been highly effective in equipping students with essential life skills. A significant 91 percent of students reported that the project helped them manage their emotions, while 93 percent reported that it supported them in setting and achieving their goals. The YFK curriculum also had a notable impact on school engagement, particularly among students with lower academic performance. Qualitative data from school reports and teacher feedback indicate that students actively apply the skills learned in YFK sessions to their daily lives. Schools have reported reduced cases of indiscipline, improved academic performance, lower absenteeism rates, and better conflict resolution among learners.

Preventing Childhood Blindness in Madagascar

In 2024, CBM Ireland launched the Preventing Childhood Blindness Project in Madagascar. Through the project, 98 health care providers from 69 primary health centre (PHCs) were trained on primary eye health and provided with an Arclight. As a result, 4,376 children were screened for blinding causing diseases, of those, 14 children were detected to have eye diseases, and were referred to and subsequently presented to the SALFA Eye Clinic in Antsirabe for treatment. Among the 14 children attending the Eye Clinic, 6 were diagnosed with high-risk eye issues, including 2 children diagnosed with retinoblastoma who were then referred to the Ophthalmology Unit of CHUJRA Hospital in Antananarivo for specialist treatment. All of the 14 children received or are continuing to receive treatment.

Influencing for change

As part of our objective to influence the mainstreaming of disability by both government and the wider international development sector our work across advocacy, advisory and GCE has continued to seek medium and long-term change.

Advocacy for Disability Inclusive Development and Humanitarian Action

At CBM Ireland, one of our strategic objectives is to influence the mainstreaming of disability in international development and humanitarian action by governments and the wider sector. However, we recognise that we cannot achieve our strategic ambition by working alone. Therefore, we continued to expand our networks while contributing to shared campaigns that highlighted common issues and collectively advocated for change where possible. In 2024, our key advocacy priorities, among others, included disability inclusion in the broader development space across Ireland and Europe, within the climate justice movement, and in the Sustainable Development Goals (SDGs) processes.

Influencing the government

- **Recognition:** The year started with the release of the Joint Oireachtas Committee on Disability Matters (JCDM) report entitled 'Towards harmonisation of national legislation with the United Nations Convention on the Rights of Persons with Disabilities'. CBM Ireland featured in the report as an outcome of our engagements with the Committee, giving evidence of Ireland's performance in achieving the international human rights pledges (e.g., UNCRPD) and the Sustainable Development Goals (SDGs) for people with disabilities. As a follow-up, we wrote a letter to the Chair of the JCDM, sharing our reflections and offering technical support to improve the implementation of the UNCRPD in Ireland, which the Committee formally acknowledged.

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- **Growing Space for DI Partnership:** CBM Ireland co-chairs Dóchas Disability in International Development Working Group (DIDWG). In 2024, we took the lead in organising a series of conversations on OPD partnership and community-based inclusive development, and hosting the African Albinism Network's campaign amongst others. We played a leading role in organising the Irish Aid-Dóchas Joint Event on Disability Inclusion Partnership at Iveagh House. The event featured a representation of CEOs from Ireland's leading INGOs, who shared their priorities and commitments toward disability inclusion. The event highlighted the need for Irish Aid to take a strategic approach to disability inclusion and reflected the growing interest in disability across mainstream NGOs.
- **Irish Aid Disability Strategy:** in 2024, we carried out research and analysis of Irish Aid's current approach to overseas aid, highlighting opportunities for Irish Aid to incorporate a Disability Inclusion approach into its overseas development work.
- **Disability Inclusion in the ODA budget:** For the first time, Dóchas' Pre-Budget Submission included a dedicated section on disability inclusion, underscoring the importance of a disability-inclusive overseas development budget and the need for Irish Aid to adopt a disability strategy.

Promoting inclusive climate justice at COP29 and beyond:

CBM Ireland's response to the challenges of climate change, pollution and biodiversity loss is to address it from the social justice angle. People with disabilities are disproportionately affected by the climate crisis who contribute the least to the crisis. We engage at policy levels and support the capacity building of our partners, especially OPDs. In 2024, CBM Ireland's EU DEAR funding pivoted our journey towards climate justice, which enabled us to do the following:

- At COP29, CBM Ireland contributed to a UNFCCC (United Nations Framework Convention on Climate Change) official side event focusing on people-led, disability-inclusive climate planning and financing. Co-organised with Climate Action Network (CAN) Europe, European Disability Forum (EDF), International Disability Alliance (IDA) and CAN Latin America, the event had speakers from the governments of Columbia, UK and Ireland, CAN Latin America, IDA and CBM Ireland.
- In parallel we organised a series of actions to advocate for the recognition of a Disability Constituency with UNFCCC, which currently does not exist.
- CBM Ireland provided financial support to the Africa Albinism Network representative to attend and launch their Sunscreen Campaign at COP29.
- To inform our ongoing policy and campaign work, we carried out in-depth research with CBM Global to understand the gaps in climate and disability plans and policies in all CBMG countries.

Influencing the Sustainable Development Goals processes:

CBM Ireland sponsored a representative from the Irish disability movement to represent us at the UN Civil Society Conference in Nairobi, leading up to the Summit of the Future in New York in September 2024. The conference Outcome Package features CBM-led side event commitments. Disability inclusion emerged strongly and was recommended for adoption in the Pact for the Future at the Summit of the Future, aiming to promote multilateralism and enhance the delivery of the SDGs for all.

Inclusion Advisory

CBM Ireland is part of CBM Global's Inclusion Advisory Group (IAG), a worldwide network of advisors and researchers working alongside the disability movement to drive systemic change for inclusion. Committed to advancing disability-inclusive practices, CBM Ireland continues to support organisations in integrating inclusion into their work. In 2024, we strengthened our collaboration with Trócaire and the University of Exeter.

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Promoting Inclusive Global Citizenship Education (GCE)

Global Citizenship Education (GCE) is a civic and educational process aimed at developing people's understanding of our interconnected and interdependent world, the challenges related to it, and the responses needed at both individual and collective levels. CBM Ireland aims to contribute to this process in Ireland and Europe by bringing the voices and perspectives of people with disabilities into the narrative and action.

In 2024, we deepened our engagement with key GCE actors in both Irish and European contexts through dialogue, partnership, innovation, and co-creation. Key highlights include:

- We commenced a significant new project in 2024, funded by the EU Development Education and Awareness Raising (DEAR) fund, in collaboration with several international partners, titled *Funding Fairer Futures (FFF)*. The project is co-funded by Irish Aid. CBM Ireland's role in the project is to ensure that the voices of people with disabilities are heard in the climate change conversations. The project will include providing grants to Organisations of People with Disabilities (OPDs) in CBM partner countries.
- IDEA launched a new magazine, The Catalyst, with the first issue featuring CBM Ireland's GCE approach.
- With funding from Coalition2030, CBM Ireland carried out research to explore the views of OPDs in the Global South regarding the SDGs.

Fundraising and communications

CBM Ireland raises funds primarily through the generosity of loyal and kind supporters throughout Ireland. In 2024 our supporters helped successfully raise €799,765 (2023: €738,389). and once again, we are humbled by their generosity. These gifts were given by our loyal regular monthly supporters, in response to several appeals, as well as legacy donations, and through a small number of major individual contributions. We received a generous legacy donation from the estate of Patrick O'Neill in December 2024 for which we are extremely grateful. May he Rest in Peace.

We were particularly overwhelmed by the continued response from supporters as we continued to deal with an inflationary crisis and the impact of the Ukraine war on the cost of living which has reduced the level of discretionary spend for charitable supporters in Ireland. The impact of the war on Gaza put a strain on income for a time but the steadfast support of our donors again showed their true empathy.

During the year we communicated with our loyal donors 10 times and on each occasion they responded to the needs of those we serve with donations amounting to €497,740 (2023: €496,531). Our core donor base of committed supporters, we appreciate and understand, is continually declining as many have been supporting CBM Ireland for many years, and some since our inception over 20 years ago.

We continued also to recruit new donors through a variety of channels. Board approved investment in Direct Mail acquisition was not as successful as anticipated and was paused in April 2024 to be reviewed by Management and alternatives proposed. In 2025 we will seek to work with an agency to commence regular giving through door-to-door/face-to-face recruitment.

We continued to avail of Revenue's Charitable Donation Scheme with rebates amounting to €118,748 (2023: €56,885). In addition to the above CBM Ireland is lucky to have an incredible loyal cohort of regular givers who donate monthly, throughout 2024 these donations totalled €183,277 (2023: €184,971)

We were happy to be part of the Galway Garden Festival held in Claregalway Castle. We look forward to again working closely with Eamonn O'Donoghue and the committee members of the festival in 2025.

We worked hard to communicate our message about disability inclusion in overseas development in the public. We are grateful to the Irish Catholic for their willingness to accept contributions and opinion pieces in this important area on a regular basis.

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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 Guide to Ethical Communications.

Financial Review

Results for the year

The results for the year are set out in the Statement of Financial Activities on page 29.

Income

CBM Ireland income for the year to 31st December 2024 was €1.37m, an increase of 1% on the previous financial year (€1.35m).

This small increase was primarily due to a targeted sweep of qualifying charitable donations for tax rebates plus a strong year for major donors. These gains were offset by a fall in campaign income due to increased sectoral competition and a reduced donor base.

Incoming resources from donations and legacies

In 2024 we received €0.68m from these income streams (see note 3 to the financial statements). This is almost exactly in line with the 2023 figures.

Grants from governments and other co-funders

CBM Ireland received a total €0.57m in grants from governments and other co-funders in 2024 (see note 3 to the financial statements for analysis by donor). This represents a 7% decrease from 2023 levels although this is in the main timing related. Irish Aid (Government of Ireland's official international development assistance programme) was the largest donor in 2023, providing a figure of €0.34m, or 60% of overall grant income.

Donated commodities

There were no donated commodities in 2024.

Five-year income trend:

Key indicator	2024	2023	2022	2021	2020
Total income	€1.37m	€1.35m	€1.27m	€1.73m	€1.55 m

Expenditure

Total expenditure for the year was €1.21m, made up as follows:

Key indicator	2024		2023	
	€m	%	€m	%
Charitable activities	€1.07	88	€1.25	88
Raising funds	€0.14	11	€0.16	11
Governance	€0.01	1	€0.01	1

Total expenditure, at €1.21m, represents a 15% decrease from 2023 level of €1.42m. This decrease is due to decreased timing related spend on charitable activities and reduced spending on raising funds caused partly by payroll savings and partly by reduced acquisition spending.

Charitable activities

Expenditure on charitable activities in 2024 totalled € 1.07m, a 15% decrease from 2023 levels of €1.25m. (see note 6 to the financial statements for details). The decrease matches the fall in income on charitable activities and is largely timing related.

CHRISTIAN BLIND MISSION (IRELAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Raising funds

The cost of raising funds totalled € 0.14m in 2024, a 13% decrease from 2023's figure €0.16m. There was a staff vacancy through part of the year and the 2024 new donor acquisition campaign was below the 2023 spend.

Governance costs

Total governance costs for the year amounted to €0.01m in line with 2023's figure of €0.01m. See note 7 to the financial statements for details).

Key expenditure indicators

There are a number of key expenditure indicators which, taken together, are used by management as a measure of performance. These are set out below:

Key indicator	2024	2023	2022
Return on fundraising spend (per one euro spent)	5.8	4.6	6.4
Charitable activities as a percentage of total costs	88%	88%	90%

Return on fundraising spend – this essentially measures how much donation and legacy income CBM Ireland get back for each euro spent on fund raising. This figure increased from 4.6 in 2023, to 5.8 in 2024 driven by a combination of higher charitable donations tax back income and reduced costs.

Charitable activities as a percentage of total costs – this details out how much of our total expenditure is spent on core activities, such as emergency response, inclusive eye-health, mental health, and advocacy.

Management also benchmarks this ratio against a number of NGOs in Ireland and across the CBM Federation.

Reserves Policy

CBM Ireland's available resources at the end of the year were €750,068 (2023: €595,601). 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. A new Reserves Policy was approved by the Board in May 2024 which indicates that CBM Ireland has sufficient reserves in place.

The reserves policy for 2024 indicates necessary reserves of €275,000. Reserves increased from 2023 due to an operating surplus derived primarily from a pause in direct mail acquisition as well the receipt of an unexpected legacy in December 2024 alongside stronger performance on Revenue's Charitable Donation Scheme than budgeted.

All reserves are currently held in cash. The policy of CBM Ireland is to retain sufficient reserves should allow CBM Ireland to trade for 6 months. The reserves should allow CBM Ireland to cover all administrative and payroll costs for this period plus any statutory liabilities owed to employees and the Revenue Commissioners.

Decisions on adjustments where reserves fall below the levels indicated in the Reserves Policy are taken by the Board of Directors upon recommendation from the Audit, Finance and Risk Committee. Where reserves are held in excess, the Board of Directors shall issue instructions to management to reduce reserves through increased charitable activities or investment in the sustainability of the organisation. As of March 2025, the Board of Directors has requested the Senior Management Team to consider proposals for reserves expenditure to reduce current levels of excess.

All restricted, deferred grant income will be used for relevant programme expenditure.

CHRISTIAN BLIND MISSION (IRELAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Investments Policy

In 2024, the Board of Directors approved an Investments Policy for the organisation. The policy outlines the framework for managing CBM Ireland's investments, ensuring compliance with the Charities Regulator's guidelines in Ireland, including the Charities Governance Code, the Internal Financial Controls Guidelines for Charities, and the Guidance on Charity Reserves. The policy aims to safeguard the charity's assets, ensure their effective use, and align with the charity's objectives and values. There are no investments in place in 2024.

Subsequent events

There are no subsequent events relevant to the reporting period. The impacts of the Ukraine conflict and the conflict in Gaza continue to impact on funding priorities. The election of a new administration in the United States and approach to overseas development including the cessation of a significant portion of the USAID funding risks undermining the commitment to international development across other donor countries. Not operating in the US, CBM Global has been relatively insulated from the impacts at the time of writing however there are concerns of a contagion effect that may result in reduced funding from CBM institutional donors. Internally, the recruitment of a long-term replacement for the Fundraising Manager after 11 months provides optimism in stabilising public fundraising and developing improved approaches moving forward.

Research and development

The company did not engage in any research and development during the year however the CBM Ireland team contributed to research initiatives as part of the Global federation including supporting an Advocacy intern in the CBM Ireland office to support global advocacy initiatives. CBM Ireland has been confirmed as a partner to the University of Exeter and University of Galway. As part of CBM Ireland's Preventing Infant Blindness project funded by Electric Aid, a pro-bono study by The Analysis Group commenced in 2024 to evaluate the impact of the ARCLIGHT infant eye-screening pocket ophthalmoscope-loupe-otoscope.

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. 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.

CBM Ireland recognises the challenging environments that people with disabilities live in the countries where we work. We recognise that people with disabilities are often overlooked in the development of policies on international cooperation and global initiatives such as the Sustainable Development Goals.

We aim to continue to advocate with the Irish Government to develop and implement a disability inclusion strategy in Ireland's overseas assistance programmes. We will continue to work with OPDs in Ireland to bring disability voices to Global Citizenship Education and we will seek to influence and support non-specialist INGOs to bring disability inclusion into their work. We will bring a disability inclusion lens to the climate conversations in Europe through the continuation of the EU DEAR Funding Fairer Futures Project.

CHRISTIAN BLIND MISSION (IRELAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

We will continue to deliver mental health programmes in Africa with the support of our institutional funders, supporting people with disabilities and mental health challenges to receive the support they need and to achieve their rights. We will seek alternative funding sources to grow our work on eye-health and preventable blindness. We will continue to explore funding opportunities with the EU to complement our work funded by the Irish government and seek consortium partners to amplify our work.

We will work to rebuild our donor funding base, through the acquisition of new funders but also to grow the number of funders who provide funding to us on a regular repeat basis. We will aim to do this as effectively and efficiently as possible to maximise the level of funding that is transferred to our programme countries. In 2025, we will partner with an agency to engage in regular giving/door-to-door/face-to-face fundraising while working to make our fundraising more responsive to the digital marketplace.

We recognise that our support systems need to be continually modernised and improved. After migrating to Salesforce as the organisational CRM, we will need improve our capacity in 2025 to harness the capabilities of the system. We will migrate from our current accounting software to a new system that will reduce the level of effort required to work on institutional grants funding and cost allocations. We will review our website and payment platforms to give supporters a more welcoming experience when donating to CBM Ireland.

In 2025 we will prepare an organisational strategy for 2026-2030 which will respond to the both the internal and external contexts that impact our work. We will design our strategy to outline CBM Ireland's contribution to the new CBM Global strategy to 2030 as well CBM Ireland's priorities as an Irish international NGO, aligning to our Constitution and organisational mission. The strategy should be approved by the Board of Directors by the end of 2025. We will work with the CBM Global team on the global brand project, exploring a possible new brand and identity for the federation in 2025, and subsequently respond to the outcome of this process and its implications for CBM Ireland.

We recognise that the first months in 2025 have significantly altered the landscape for overseas development assistance and that CBM Ireland will need to remain vigilant in maintaining and diversifying our funding base to mitigate the risk of being impacted by changes in approach from individual donors.

Auditor

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

Statement of relevant audit information

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

Accounting records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 176 Ivy Exchange, Granby Place, Dublin 1.

Signed on behalf of the board



Eoin McManus

Director

Dated: 14/05/2025



Linda Ryan

Director

Dated: 14/05/2025

CHRISTIAN BLIND MISSION (IRELAND)

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

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

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

In so far as the directors are aware:

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

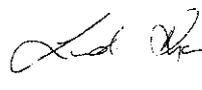
Signed on behalf of the board

By order of the Board of Directors



Eoin McManus
Director

Date: 14/05/2025.....



Linda Ryan
Director

Date: 14/05/2025.....

CHRISTIAN BLIND MISSION (IRELAND)

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF CHRISTIAN BLIND MISSION (IRELAND)

Opinion

We have audited the financial statements of Christian Blind Mission (Ireland) (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*, as modified by the Charities SORP (FRS 102); and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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

Other information

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

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

We have nothing to report in this regard.

CHRISTIAN BLIND MISSION (IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF CHRISTIAN BLIND MISSION (IRELAND)

Opinions on other matters prescribed by the Companies Act 2014

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

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

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

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

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

Responsibilities of directors for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

CHRISTIAN BLIND MISSION (IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF CHRISTIAN BLIND MISSION (IRELAND)

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

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Thomas McDonagh

for and on behalf of UHY Farrelly Dawe White Limited



Chartered Certified Accountants

Statutory Auditor

FDW House

Blackthorn Business Park

Coes Road

Dundalk

Co. Louth

14/05/2015.....

CHRISTIAN BLIND MISSION (IRELAND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	4	681,017	-	681,017	681,504	-	681,504
Charitable activities	4	-	566,529	566,529	-	583,801	583,801
Other income	4	118,748	-	118,748	56,885	27,750	84,635
Total income		799,765	566,529	1,366,294	738,389	611,551	1,349,940
<u>Expenditure on:</u>							
Raising funds	6	132,533	4,818	137,351	155,818	4,595	160,413
Charitable activities	7	507,154	560,232	1,067,386	616,387	633,094	1,249,481
Governance costs	8	3,986	3,104	7,090	4,273	3,102	7,375
Total resources expended		643,673	568,154	1,211,827	776,478	640,791	1,417,269
Net incoming/(outgoing) resources before transfers		156,092	(1,625)	154,467	(38,089)	(29,240)	(67,329)
Transfers between funds		(1,625)	1,625	-	(29,240)	29,240	-
Net income/(expenditure) for the year/ Net movement in funds		154,467	-	154,467	(67,329)	-	(67,329)
Fund balances at 1 January 2024		595,601	-	595,601	662,930	-	662,930
Fund balances at 31 December 2024		750,068	-	750,068	595,601	-	595,601

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

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

CHRISTIAN BLIND MISSION (IRELAND)

BALANCE SHEET

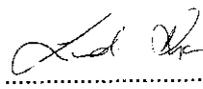
AS AT 31 DECEMBER 2024

	Notes	2024 €	€	2023 €	€
Fixed assets					
Tangible assets	12		8,394		15,347
Current assets					
Debtors	13	27,795		124,672	
Cash at bank and in hand		1,016,655		653,880	
		<u>1,044,450</u>		<u>778,552</u>	
Creditors: amounts falling due within one year	15	<u>(302,776)</u>		<u>(198,298)</u>	
Net current assets			<u>741,674</u>		<u>580,254</u>
Total assets less current liabilities			<u><u>750,068</u></u>		<u><u>595,601</u></u>
Income funds					
Unrestricted funds			<u>750,068</u>		<u>595,601</u>
			<u><u>750,068</u></u>		<u><u>595,601</u></u>

The financial statements were approved by the Directors on 14th May 2025



Eoin McManus (Chairperson)
Director



Linda Ryan
Director

Company Registration No. 366182

CHRISTIAN BLIND MISSION (IRELAND)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

		2024		2023	
	Notes	€	€	€	€
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	23		362,775		(398,053)
Investing activities					
Purchase of tangible fixed assets		-		(7,369)	
Net cash used in investing activities			-		(7,369)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			362,775		(405,422)
Cash and cash equivalents at beginning of year			653,880		1,059,302
Cash and cash equivalents at end of year			<u>1,016,655</u>		<u>653,880</u>

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024.

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

1.1 Accounting convention

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014.

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

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

Thus, the Charity continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of general objectives of the charity and which have not been designated for other purposes.

Unrestricted funds consists of funds received which the company can spend based at its own discretion to enable it to achieve its objectives.

Designated funds comprise of unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the Directors report.

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

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.4 Incoming resources

Investment income:

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

Grants:

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

Revenue grants from Irish Aid are credited to income when they are received. Institutional funding received from Irish Aid and other sundry sources are credited directly to the appropriated fund. If there are any restrictions on the timing of expenditure, recognition is deferred.

Gifts and donations:

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

Gifts in kind:

Donated goods for onward transmission to beneficiaries (chiefly medical equipment and supplies) are included in the Statement of Financial Activities as income at the fair value and corresponding resources expended once distributed.

1.5 Resources expended

All expenditure is accounted for on an accrual basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time.

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

Leasing

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

Pensions

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

Interest receivable

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

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

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

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

Derecognition of financial liabilities

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

1.10 Taxation

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

1.11 Employee benefits

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

1.12 Retirement benefits

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

1.13 Foreign exchange

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

2 Critical accounting estimates and judgements

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.

The directors believe that there are no estimates or assumptions that had, or are likely to have within the next financial year, a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities.

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3	Operating surplus/(deficit)	2024	2023
		€	€
	Operating surplus/(deficit) is stated after charging/(crediting):		
	Depreciation of property, plant and equipment	6,953	7,136
	Loss/ (gain) on foreign currencies	264	133
		<u> </u>	<u> </u>

CHRISTIAN BLIND MISSION (IRELAND)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

4 Income	Unrestricted funds		Restricted funds		Total	
	2024	2024	2024	2024	2024	2023
	€	€	€	€	€	€
Income from donations and legacies						
Donations and gifts	681,017	-	-	681,017	681,504	
Tax rebate	118,748	-	-	118,748	56,885	
	<u>799,765</u>	<u>-</u>	<u>-</u>	<u>799,765</u>	<u>738,389</u>	
Income from charitable activities						
Irish government - Civil Society Funding (CSF)	-	340,855	-	340,855	423,040	
EU grant income	-	65,278	-	65,278	-	
Electric Aid	-	55,539	-	55,539	78,711	
Foundation D'Harcourt	-	104,857	-	104,857	82,050	
Other income	-	-	-	-	27,750	
	<u>-</u>	<u>566,529</u>	<u>-</u>	<u>566,529</u>	<u>611,551</u>	
Total income	<u>799,765</u>	<u>566,529</u>	<u>566,529</u>	<u>1,366,294</u>	<u>1,349,940</u>	

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 State Funding

IRISH AID

Name of Grant: Civil Society Fund CSF01-23 and Civil Society Fund CSF04-24

These grants support our Community Based Inclusive Development (CBID) projects 'Inclusive Communities: increasing access to rights and participation of people with disabilities on personal, community and societal levels, in Kenya and Zimbabwe' and its successor project, 'EQUALISED - Enhancing Quality Living: Inclusive Systems Enabling Disability'.

Term: 12 months

		€
Deferred from previous periods:	(CSF 01-23)	40,417
Amount awarded in the year:	(CSF 04-24)	400,000
Total amount included in income for the period		335,892
Amount repayable at the year end		-
Amount deferred to future periods	(CSF 04-24)	104,525

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Cost of generating funds

	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Total 2023 €
Administrative costs				
Finance - gross payroll	7,934	-	7,934	7,306
Outsourced Finance	-	-	-	470
Executive gross payroll costs - 20% of salary	19,591	-	19,591	12,277
CEO pension/healthcare	1,393	-	1,393	881
Membership and subscriptions	297	-	297	-
Payroll/fin admin outsourced	185	-	185	138
HR consultancy	859	-	859	891
Training	1,991	-	1,991	202
Consultancy	-	-	-	1,962
Travel and subsistence	3,786	-	3,786	-
Recruitment	158	-	158	5,277
Annual report	-	-	-	200
	<u>36,194</u>	<u>-</u>	<u>36,194</u>	<u>29,604</u>
	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Total 2023 €
Support services				
Insurance	800	800	1,600	1,154
Consumables	381	-	381	1,013
Postage	2,997	-	2,997	3,481
Stationery	1,493	-	1,493	462
Bank and visa charges	1,745	-	1,745	1,694
Software support	3,572	-	3,572	2,834
Repairs and maintenance	153	-	153	820
Telephone and mobiles	713	-	713	864
Office maintenance	390	-	390	-
Electricity	978	-	978	488
Rent and service charges	4,018	4,018	8,036	8,036
Depreciation	6,953	-	6,953	4,397
	<u>24,193</u>	<u>4,818</u>	<u>29,011</u>	<u>25,243</u>

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Cost of generating funds		(Continued)			
	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Total 2023 €	
Fundraising costs					
Fundraising gross payroll	8,816	-	8,816	15,463	
Donor supporter staff	20,062	-	20,062	14,851	
Donor acquisitions	10,634	-	10,634	36,296	
Donor cultivation	23,010	-	23,010	30,302	
Digital recruitment	1,233	-	1,233	1,349	
Event Costs	151	-	151	2,155	
Other fundraising costs	6,275	-	6,275	29	
CRM Upgrade	229	-	229	4,558	
CBM brand PR/marketing and web development	259	-	259	430	
Currency loss	1,477	-	1,477	133	
	<u>72,146</u>	<u>-</u>	<u>72,146</u>	<u>105,566</u>	
Total cost of generating funds	<u><u>132,533</u></u>	<u><u>4,818</u></u>	<u><u>137,351</u></u>	<u><u>160,413</u></u>	

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

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Charitable activities expenditure	Unrestricted funds		Restricted funds		Total	
	2024	2024	2024	2024	2023	2023
	€	€	€	€	€	€
Overseas programme	-	336,010	336,010	336,010	480,551	480,551
Promotion awareness, advocacy and development education	278,604	106,160	106,160	384,764	397,649	397,649
Programme support, monitoring and evaluation	228,550	118,062	118,062	346,612	371,281	371,281
	507,154	560,232	560,232	1,067,386	1,249,481	1,249,481

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Governance costs

	Unrestricted 2024 €	Restricted 2024 €	Total 2024 €	Total 2023 €
Audit & accountancy	3,104	3,104	6,208	6,204
Legal fees	-	-	-	-
Board and committee meeting expenses	882	-	882	1,171
	<u>3,986</u>	<u>3,104</u>	<u>7,090</u>	<u>7,375</u>

9 Overseas programme countries costs

	2024 €	2023 €
Zimbabwe	89,579	171,861
Kenya	203,200	276,619
Nigeria	-	32,071
Madagascar	43,231	-
Total	<u>336,010</u>	<u>480,551</u>

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Employees	<u>8</u>	<u>7</u>

Employment costs

	2024 €	2023 €
Wages and salaries	404,217	306,284
Social security costs	44,815	34,230
Other pension costs	6,916	4,307
	<u>455,948</u>	<u>344,821</u>

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

10 Employees

(Continued)

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

	2024 Number	2023 Number
€60,000 - €70,000	-	-
€70,001 - €80,000	-	-
€80,001 - €90,000	1	1
€90,001 - €100,000	-	-
€100,001 - and above	-	-

Key management compensation

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

	2024 €	2023 €
Salaries and other short-term employee benefits	119,062	90,590

No directors are remunerated for their role on the board.

11 Taxation

The company is limited by guarantee not having share capital and it has been granted charitable exemption by the Revenue Commissioners. The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Short leasehold property €	Plant and equipment €	Fixtures and fittings €	Total €
Cost				
At 1 January 2024	31,749	35,138	3,596	70,483
At 31 December 2024	31,749	35,138	3,596	70,483
Depreciation and impairment				
At 1 January 2024	22,225	29,315	3,596	55,136
Depreciation charged in the year	3,175	3,778	-	6,953
At 31 December 2024	25,400	33,093	3,596	62,089
Carrying amount				
At 31 December 2024	6,349	2,045	-	8,394
At 31 December 2023	9,524	5,823	-	15,347

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Debtors

	2024	2023
Amounts falling due within one year:	€	€
Other debtors	15,254	107,500
Prepayments and accrued income	12,541	17,172
	<u>27,795</u>	<u>124,672</u>

14 Finance lease commitments

At 31 December 2024, the charity had annual commitments under one lease of a building as follows:

	2024	2023
	€	€
Within one year	31,980	31,980
Within two and five years	21,320	53,300
	<u>53,300</u>	<u>85,280</u>

CBM Ireland entered into a 10-year lease term on 30 August 2016 in relation to their premises with an option to revise and terminate the lease after 5 years. The 2024 lease commitment reflects the remaining term of the lease ending 30 August 2026.

15 Creditors: amounts falling due within one year

	Notes	2024	2023
		€	€
Other taxation and social security		11,881	10,240
Deferred income	16	273,171	154,037
Trade creditors		11,339	28,233
Other creditors		1,975	1,425
Accruals		4,410	4,363
		<u>302,776</u>	<u>198,298</u>

16 Deferred income

	2024	2023
	€	€
Institutional funding	273,171	154,037
	<u>273,171</u>	<u>154,037</u>

Deferred income consists of institutional funding received from Irish Aid and other sources recorded in line with Charities SORP income recognition.

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	€	€	€	€	€
General funds	595,601	799,765	(643,673)	(1,625)	750,068
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	€	€	€	€	€
General funds	662,930	738,389	(776,478)	(29,240)	595,601
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

18 Capital commitments

Amounts contracted for but not provided in the financial statements:

The company had no material capital commitments at the year end 31 December 2024.

19 Contingent liabilities

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

During the financial a complaint was referred to the Workplace Relations Commission (the "WRC") for alleged penalisation pursuant to the Protected Disclosures Act, 2014. The outcome of this case remains unknown at the time of signing the accounts.

20 Related party transactions

There were no related party transactions during the year.

21 Controlling party

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

22 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 €1 towards the assets of the company in the event of liquidation.

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

23 Cash generated from operations	2024	2023
	€	€
Surplus/(deficit) for the year	154,467	(67,329)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	6,953	7,136
Movements in working capital:		
Decrease in debtors	96,877	448
(Decrease) in creditors	(14,656)	(77,883)
Increase/(decrease) in deferred income	119,134	(260,425)
Cash generated from/(absorbed by) operations	<u>362,775</u>	<u>(398,053)</u>

24 Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 14th MAY 2025