

Charity Registration No. 14987

Company Registration No. 366182 (Republic of Ireland)

**CHRISTIAN BLIND MISSION (IRELAND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

CHRISTIAN BLIND MISSION (IRELAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mark Finan James O'Dowd Linda Ryan Vivienne Brennan Eoin McManus Morgan McElligott
Secretary	James O'Dowd
Charity number	14987
Charity regulator number	20050405
Company number	366182
Registered office	176 Ivy Exchange Parnell Street Dublin 1 Co. Dublin Ireland
Business address	176 Ivy Exchange Granby Place Dublin 1 Co. Dublin Ireland
Auditor	UHY Farrelly Dawe White Limited Unit 4a Fingal Bay Business Park Balbriggan Co. Dublin
Bankers	Allied Irish Bank The Diamond Co. Monaghan Barclays Bank Plc Leicester Leicestershire LE872BB
Solicitors	Cormac O Ceallaigh & Co. Solicitors 388 North Circular Road Phibsborough Dublin 7

CHRISTIAN BLIND MISSION (IRELAND)

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CHRISTIAN BLIND MISSION (IRELAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The directors present their annual report and financial statements for the year ended 31 December 2021. The directors confirm that the Annual Report and Financial Statements of the charity comply with the current statutory requirements, charity's governing document and the provisions of the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102 Charities SORP).

Legal status

Christian Blind Mission (Ireland) ("CBM Ireland") is a company incorporated under the Companies Act 2014 limited by guarantee and not having a share capital.

The company has been granted charitable tax status under Section 207 and 208 of the Taxes Consolidation Act 1997. The objects of the company are charitable in nature with official charitable status (Charity status no: CHY 14987). All income is applied solely towards the promotion of the charitable objectives of the company.

CBM Ireland is a registered charity with the Charities Regulatory Authority of Ireland (registered charity number: 20050405).

Directors

The names of the persons who were directors at any time during the financial year under review, are set out below. Unless otherwise indicated, the directors served for the entire year.

Eoin McManus (Chair, elected 2 February 2021)

Vivienne Brennan

Mark Finan

Morgan McElligott

David Nason (Resigned 8 July 2021)

James O'Dowd

Linda Ryan

Of the six current directors, two are female and four are male.

CHRISTIAN BLIND MISSION (IRELAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Principal activities and date of incorporation

CBM Ireland was incorporated on 15 January 2003.

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

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

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

CBM Ireland engages in both development and humanitarian programs and activities.

Review of the organisation

CBM Ireland and its team dealt very well with the challenges and uncertainties faced over the past two years during the Covid-19 pandemic. The organisation is in good financial health with an ambitious strategy for the next four years, which it firmly believes can be accomplished.

A number of new team members were remotely recruited during the pandemic and are now coming together to work face to face for the first time. This personal engagement is already enhancing the team dynamic and working environment. However, directors continue to monitor all public health and government updates to ensure that all information is available to make the best decisions for the organisation and its stakeholders. On the basis of the above the directors are satisfied the organisation can continue as a going concern.

Going concern

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

Therefore, these financial statements have been prepared on a going concern basis.

CHRISTIAN BLIND MISSION (IRELAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

1. Structure, governance and management

CBM Ireland

CBM Ireland is a registered charity, CHY 14987 and is constituted as a company limited by guarantee, registered number 366182. The Memorandum and Articles of Association signed on 15 January 2003 (amended by Special Resolution on 29 June 2020, still under review) represent the founding governance documents of CBM Ireland.

CBM Ireland is governed by a Board of Directors, the maximum number of which can be ten. The Board is responsible for determining the policies and overall strategic direction of the Charity. It has ultimate responsibility for the organisation. It generally meets on four occasions per annum and delegates CBM Ireland's day-to-day operations to the Chief Executive. As a not-for-profit, charitable company the Board of Trustees/Directors are unpaid and provide their time in a voluntary capacity.

During the year the Board met on four occasions in February, June, September and December. Each board committee (listed below) met on two occasions during 2021. All meetings were held virtually due to Covid-19 restrictions.

The Board of Directors is committed to maintaining the highest standards of corporate governance and in 2020 undertook a process to ensure compliance with the Charities Regulatory Authority of Ireland's Governance Code.

The members of the Board of Directors are shown on Page 1. New Directors are proposed and elected in consultation with the Members and with a view to ensuring that all the skills and experience needed to govern an organisation like CBM Ireland are fully represented. It is CBM's policy that new Directors are invited to attend a comprehensive induction with both existing board members and senior management, which covers all areas of CBM Ireland's programmes, finances, operations and activities. In addition, Directors attend regular training on governance and other relevant sector themes.

For board recruitment, CBM Ireland uses its own channels and sector networks to assist the recruitment of Board Members as well as using the services of Boardmatch Ireland, an independent organisation which specialises in placing qualified people on the boards of the not-for-profit sector. Once suitable candidates are identified, a formal interview is conducted to establish the candidate's eligibility, which includes a commitment to CBM's core values and mission and professional experience and expertise across a range of disciplines appropriate to the needs of the organisation. New board members must be able to commit to a minimum of one four-year term.

There are five committees of the Board, all of which report directly back to the full Board. Committees consist of an average of three board members. The Board has scope to co-opt additional expertise to each Committee as required.

1. Audit, Finance and Risk Committee

The main objectives of the Committee are:

- To review the annual audited financial statements of the charity and recommend them to the Board;
- Take responsibility on behalf of the Board for overseeing all aspects of financial planning, management, assesses internal financial control systems, and monitors risk management; and
- Recommend the re-appointment of the external auditor or makes recommendations for a replacement.

2. Overseas Programme Committee

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

CHRISTIAN BLIND MISSION (IRELAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

3. Human Resources and Remuneration Committee

Its primary function is to determine the organisation's remuneration policies, terms and conditions for staff and conduct the Chief Executive's annual performance appraisal.

4. Fundraising, Advocacy and Communications Committee

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

5. Governance and Policy Committee

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

The members of CBM Ireland are the current Board of Directors (listed on Page 1) plus five others, and their liability is limited to €10.

Covid-19

The Covid-19 pandemic continued to impact our work in 2021. The team continued to work remotely for the majority of the year, continuing to adapt to the effects of the pandemic, again showing great skill and commitment to those we serve.

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

In 2021, Covid-19 continued to exacerbate the marginalisation of people with disabilities in the world's poorest places. They are too often those hardest hit and the last to receive help in an emergency. Our community based approach to our programmes, meant that our local partners and community workers were able to respond quickly to adapt projects and develop new activities to meet the immediate needs of those we serve. We were overwhelmed by the continued generosity of our supporters, and their messages of support sustained us through another challenging year.

CBM Global

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

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

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

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

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

CHRISTIAN BLIND MISSION (IRELAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Memberships and networks

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

- CBM Global Disability Inclusion;
- Charities Institute Ireland;
- Coalition 2030;
- Dóchas (3) - full member plus active membership of several Working Groups; Disability in Development, Humanitarian Action, Results and the Safeguarding Task Group. CBM Ireland's Chief Executive is a Board member of Dóchas and is its current Vice Chair; and
- Irish Development Education Association.

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 adheres to the following:

- Charities Institute of Ireland Triple Lock Standard;
- Charities Governance Code;
- Charities Regulator Guidelines for Charitable Organisations on Fundraising from the Public;
- Dóchas Charter;
- Dóchas Code of Conduct on Images and Messages;
- Dóchas Safeguarding Code;
- INGO Accountability Charter; and
- Statement of Recommended Practice (SORP) Accounting and Reporting by Charities (revised 2008) is used as guidance in preparing CBM Ireland's financial reports and statements.

Health and safety

CBM Ireland's health and safety policy is to:

- Comply, at a minimum with all applicable legislation and continually improve our health and safety stewardship towards industry best practice;
- Ensure our employees are aware of and implement the company's health and safety imperatives;
- Ensure that our company provides a healthy and safe workplace for all employees and take due care of all sponsors and visitors to our business premises;
- Require all our company employees to work in a safe manner as mandated by law and best practice;
- Ensure that all staff travelling overseas have the necessary travel, health insurance and security clearance; and
- Ensure CBM Ireland's office is fully accessible.

2. Objectives and Activities

Vision, aim and values

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

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.

CHRISTIAN BLIND MISSION (IRELAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Values

Our core values underpin the way in which we behave and go about our purpose. They are clearly expressed through our thinking, behaviour and decision making. Together, they establish our working culture.

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

Key Areas of Expertise

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

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

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

How We Work

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

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

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

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

CRPD sets out a framework for the inclusion of persons with disabilities in all aspects of society and development. The Convention provides the legal basis for the advocacy activities of CBM Ireland and its partners.

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

3. Achievements and Performance 2021

The Board's strategy for achieving our programme objectives is to focus CBM Ireland's work both geographically and thematically. CBM Ireland concentrates its programme of work in selected countries in sub-Saharan Africa, although not exclusively. Together with a network of implementing partners in these countries, CBM Ireland aims to promote inclusion and make comprehensive healthcare, education, rehabilitation and livelihood services available and accessible to persons with disabilities and their families. We also respond to the sudden onset of humanitarian emergencies, such as armed conflict and natural disaster, in the countries where CBM Global are working.

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FOR THE YEAR ENDED 31 DECEMBER 2021

In 2021, CBM Ireland focused our overseas work on the Amhara region of Ethiopia through our Bridge the Gap programme, a Community Based Inclusive Development project. We also supported emergency response and post-disaster rehabilitation after Cyclone Idai in Zimbabwe and supported Covid-19 response work in Kenya. We also commenced a new Community Based Inclusive Development project, with a focus on Mental Health/Psychosocial disability, called Inclusive Communities, in Kenya and Zimbabwe.

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

Europe

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

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

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

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

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

CBM Ireland, as the lead consortium member, ensured that all activities within the project lifetime effectively met the needs of consortium members by launching the project with the completion of a partner assessment. Organisations self-assessed their current levels of good practice, the confidence and knowledge of staff in disability inclusion, and what technical assistance was needed to increase levels of inclusive practices. Each organisation compiled a written action plan based on their specific needs. Action plans demonstrated the meaningful work organisations planned to do throughout VIVID and immense commitment to engage all teams across organisations and decision-making staff.

A conference on Best Practices on Volunteer Management was implemented online and contributed to increased knowledge among participants within consortium organisations and external organisations on best practices in inclusive volunteer sending and supporting programmes. 120 participants attended including partners in developing countries and host organisations. Findings on the Research in Online Volunteering were presented during the conference.

Ethiopia

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

Bridge the Gap, CBM Ireland's three-year programme (2018-2021) in Ethiopia, set the overall aim to see an inclusive environment in which children and adults with disabilities enjoy their rights, live as equal citizens, are resilient and counted as a development force of Ethiopia. The project aims were to build the capacity of members of local government, to strengthen the health and education services, and to educate communities so that people with disabilities are accepted, respected and treated as equal members of society.

The programme, which came to an end in October 2021, implemented Community Based Inclusive Development activities in partnership with Cheshire Foundation Action on Inclusion and Bright Future Initiative in the East Gojjam and South Gondar of Amhara region in Ethiopia. Bridge the Gap partners worked in close collaboration with government, particularly the Bureau of Labour and Social Affairs (BoLSA) and the Bureau of Women and Children's Affairs.

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FOR THE YEAR ENDED 31 DECEMBER 2021

COVID-19 greatly affected the implementation of the project and most of the planned project activities were partially or fully proscribed because of restrictions applied by the Ethiopian Government. Project partners were required to re-direct project budget towards activities to mitigate the impact of COVID-19 on vulnerable community groups; people with disabilities, caregivers of children with disabilities, and other vulnerable community groups like elders, people who have low socioeconomic status.

The following was achieved during 2021:

- 207 local leaders and community representatives have received training in disability inclusion.
- 175 members of Organisations with Disabilities were trained in Effective Advocacy in Disability Rights.
- Inclusive Child Safeguarding Training provided for 45 government officials.
- 3 Organizations for People with Disabilities (DPOs) were strengthened and supported.
- Conducted 750 community awareness sessions on disability, reaching a total of 22,500.
- 24 Self-Help Groups established for people with disabilities were supported and strengthened.
- 38 health workers were trained on disability and inclusive health services.
- 882 people referred and supported for surgery and rehabilitative treatment.
- 300 children with disabilities received home-based rehabilitation.
- 180 malnourished children with disabilities were provided with nutritional support.
- 289 children and adults with disabilities were provided with assistive devices, Cerebral Palsy chairs, toilet chairs and interactive learning materials.
- Training provided for 45 parents of children with Cerebral Palsy.
- 4 Health Facilities were renovated.
- 27 youths with disabilities learned about sexual and reproductive health.
- Accessible toilets, ramps and walkways were also constructed at 4 Elementary schools with accessible computers and learning materials.
- 12 Village Savings and Loans Associations (VSLAs) were supported this year for 100 persons with disabilities to encourage microfinance.

Inclusive Communities Programme in Kenya and Zimbabwe

In the aftermath of Cyclone Idai, which hit Zimbabwe in 2020, CBM undertook to continue to focus on the mental health and psycho-social support needs and gaps arising from the Cyclone. This intervention, which was in line with the National Strategic Plan for Mental Health Services in Zimbabwe 2019-2023, sought to improve mental health care in Zimbabwe. As there were no other actors working in MHPSS in the cyclone affected areas of Chipinge and Chimanimani, our response was essential to help the people who are left behind. Also during 2021, In Kenya, CBM worked to ensure that persons with disabilities and their families were equally protected during the Covid-19 outbreak and to build the long term resilience and preparedness of persons with disabilities towards the COVID -19 outbreak.

As an outcome of the work in both countries CBM developed a joint programme for Kenya and Zimbabwe, called Inclusive Communities, and in 2021 Irish Aid committed €740,000 over a two-year period to CBM Ireland. This programme, which also received funding support from CBM Switzerland, commenced operations in October 2021.

CHRISTIAN BLIND MISSION (IRELAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Irish Aid

The relationship with Irish Aid is one of considerable importance and value to CBM Ireland, not just because of funding but also as a means of engaging in and influencing national and international discourse on disability, human rights policy and disability inclusive development. CBM Ireland will continue to prioritise its relationship with Irish Aid. In doing so, CBM Ireland staff will regularly interact and communicate with Irish Aid staff in the Civil Society Department and through participation in the various Dóchas Working Groups.

Advocacy for Disability Inclusive Development and Humanitarian Action

In 2021, CBM Ireland continued its advocacy work with the Irish Government, through direct engagement and through our active participation in a number of Dóchas Working Groups, most notably as Co-Chair of the Dóchas Disability in International Development Working Group (DIDWG). The group promotes the rights and inclusion of people with disabilities in developing countries by raising awareness, sharing expertise and promoting action on disability issues, including lobbying for change.

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

In 2021 we focused on three key areas of engagement;

1. Influencing the Government and the Sector

- **UNCRPD Shadow Report:** In response to Ireland's State Report on the UN Convention for the Rights of Persons with Disabilities, this report critically evaluates the report, particularly in response to Articles within it pertaining to international development and humanitarian action, addressing the human rights of persons with disabilities globally.
- **Inclusion of persons with disabilities in humanitarian action:** CBM Ireland, on behalf of the Dóchas Humanitarian Working Group (HAWG) launched the IASC Guidelines on Inclusion of Persons with Disabilities in Humanitarian Action, with contributions from Irish Aid's Humanitarian Unit, Oxfam Ireland, CBM Global and UNICEF.
- **Advocacy through EU VIVID project:** The final dissemination workshop of the project successfully influenced multiple actors in the areas of de-institutionalisation, inclusive humanitarian volunteering and working together to promote inclusion.
- **Global Disability Summit 2022:** In the lead up to this crucial summit in early 2022, we advocated for strong commitments from Ireland at the event.
- **Inclusive Climate action, COP26:** CBM Ireland engaged with the Irish Government on their participation in COP26 and commitments made there.

2. Influencing Globally on Protection of persons with disabilities in war and conflict:

- In collaboration with the International Disability Alliance (IDA), we worked with Ireland mission to the UN on strengthening Ireland's role in implementing the UNSCR 2475: Protection of Persons with Disabilities in Conflict.
- The Ireland and Mexico missions to the UN co-hosted a side event at COSP on Women and Girls with Disabilities Affected by Armed Conflict. The event was facilitated by CBM Ireland and IDA..
- CBM Ireland co-hosted with IDA, Human Rights Watch, Islamic Relief Worldwide and the International Committee of the Red Cross, the civil society launch of UN Special Rapporteur Report on Disability in Armed Conflict - an area with significant policy and programmes implications for the sector.

3. Inclusion Advisory / Supporting the Sector

In 2021 we supported a number of international development organisations, providing technical advice on disability policies and delivering disability inclusion workshops to mainstream programme and policy teams.

CHRISTIAN BLIND MISSION (IRELAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

4. Financial Review

Results for the year

The results for the year are set out in the Statement of Financial Activities on page 15.

Fundraising and communications

CBM Ireland raises funds primarily through the generosity of loyal and kind supporters throughout Ireland. In 2021 our supporters helped successfully raise €923,926 and once again, we are humbled by their generosity.

These gifts were given by our loyal regular monthly supporters, in response to a number of appeals, as legacy donations, and through a small number of major individual contributions. We were particularly overwhelmed by the continued response from supporters as we dealt with a second year of Covid-19. The impact of the pandemic has been felt by everyone across the world, and supporters showed true empathy for those we serve in their support, kind messages and feedback we received throughout 2021.

We were disappointed that the Galway Garden Festival was cancelled again in 2021 due to the restrictions. However, we look forward to again working closely with Eamonn O'Donoghue, Padraigín O'Donoghue and the committee members of the festival for its return in 2022.

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

Reserves policy

CBM Ireland's available resources at the end of the year were €739,583 (end of previous reporting period €548,437). The Board reviews reserves on an annual basis to ensure that sufficient funds are available to allow for spending on programmes and fundraising activity to continue without disruption in the case of a fall in income. All reserves are currently held in cash. The policy of CBM Ireland is to retain sufficient reserves to satisfy its operational commitments and overseas programme costs for three months, to ensure the continuation of the work of CBM. All restricted, deferred grant income will be used for relevant programme expenditure.

Research and development

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

5. Plans for the future

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

- Establish CBM Ireland as a key member of CBM Global, with the necessary resources and structures in place to maximise organisational growth and sustainability;
- Influence the mainstreaming of disability by both government and the wider international development sector;
- Increase the reach and impact of our international programmes;
- Grow a diverse and sustainable individual giving programme, providing the highest standards of donor care; and
- Raise the profile of CBM Ireland within the sector, amongst decision makers and the giving public.

Auditor

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

CHRISTIAN BLIND MISSION (IRELAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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.

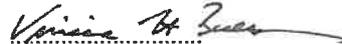
Signed on behalf of the board



Eoin McManus

Director

Dated: 26/5/22



Vivienne Brennan

Director

Dated: 26/5/2022

CHRISTIAN BLIND MISSION (IRELAND)

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

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

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

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

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

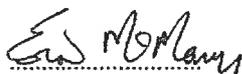
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined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

In so far as the directors are aware:

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

Signed on behalf of the board

By order of the Board of Directors



Eoin McManus
Director

Date: 26/5/22



Vivienne Brennan
Director

Date: 26/5/2022

CHRISTIAN BLIND MISSION (IRELAND)

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF CHRISTIAN BLIND MISSION (IRELAND)

Opinion

We have audited the financial statements of Christian Blind Mission (Ireland) (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2021 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 out other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other information

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

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

We have nothing to report in this regard.

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.

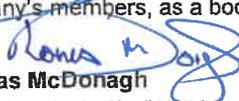
CHRISTIAN BLIND MISSION (IRELAND)

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

Unit 4a

Fingal Bay Business Park

Balbriggan

Co. Dublin

26-05-2022

CHRISTIAN BLIND MISSION (IRELAND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 €	Restricted funds 2021 €	Total Unrestricted funds 2021 €	Restricted funds 2020 €	Total 2020 €
Income from:						
Donations and legacies	4	847,475	76,451	923,926	728,565	840,724
Charitable activities	4	64,259	742,802	807,061	37,780	710,960
Total income		911,734	819,253	1,730,987	766,345	1,551,684
Expenditure on:						
Raising funds	11	114,689	4,511	119,200	98,923	103,261
Charitable activities	6	435,683	969,364	1,405,047	410,435	1,381,234
Governance costs	7	3,011	2,583	5,594	4,213	6,732
Total resources expended		553,383	976,458	1,529,841	513,571	1,491,227
Net incoming/(outgoing) resources before transfers		358,351	(157,205)	201,146	252,774	(192,317)
Transfers between funds		(157,205)	157,205	-	(192,317)	192,317
Net income for the year/ Net movement in funds		201,146	-	201,146	60,457	-
Fund balances at 1 January 2021		548,437	-	548,437	487,980	487,980
Fund balances at 31 December 2021		749,583	-	749,583	548,437	548,437

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

All income and expenditure derive from continuing activities.

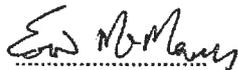
CHRISTIAN BLIND MISSION (IRELAND)

BALANCE SHEET

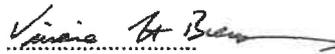
AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		€	€	€	€
Fixed assets					
Tangible assets	13		20,479		26,252
Current assets					
Debtors	14	75,202		19,397	
Cash at bank and in hand		1,222,159		1,067,277	
		<u>1,297,361</u>		<u>1,086,674</u>	
Creditors: amounts falling due within one year	16	<u>(568,257)</u>		<u>(564,489)</u>	
Net current assets			<u>729,104</u>		<u>522,185</u>
Total assets less current liabilities			<u><u>749,583</u></u>		<u><u>548,437</u></u>
Income funds					
Unrestricted funds			<u>749,583</u>		<u>548,437</u>
			<u><u>749,583</u></u>		<u><u>548,437</u></u>

The financial statements were approved by the Directors on 26-05-2022



Eoin McManus
Director



Vivienne Brennan
Director

Company Registration No. 366182

CHRISTIAN BLIND MISSION (IRELAND)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 €	€	2020 €	€
Cash flows from operating activities					
Cash generated from operations	24		158,649		323,640
Investing activities					
Purchase of tangible fixed assets		(3,542)		(3,975)	
Net cash used in investing activities			(3,542)		(3,975)
Financing activities					
Repayment of borrowings		(225)		225	
Net cash (used in)/generated from financing activities			(225)		225
Net increase in cash and cash equivalents			154,882		319,890
Cash and cash equivalents at beginning of year			1,067,277		747,387
Cash and cash equivalents at end of year			<u>1,222,159</u>		<u>1,067,277</u>

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021.

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

1.1 Accounting convention

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014. The charity is a Public Benefit Entity as defined by FRS 102.

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

1.2 Going concern

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

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

1.3 Charitable funds

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

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

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

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

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021

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 2021

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.

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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.

Establishing lives for depreciation purposes of equipment

The annual depreciation charge depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these assets lives and change them as necessary to reflect current position on remaining lives and physical condition of the assets concerned.

Accruals

Accruals by their nature are liabilities with an uncertain timing or amount. These accruals require management's best estimate in relation to the future cash outflows likely to arise in connection with obligations existing at the reporting date.

3 Operating surplus/(deficit)

	2021	2020
	€	€
Operating surplus/(deficit) is stated after charging/(crediting):		
Depreciation of property, plant and equipment	9,315	8,588
Surplus/deficit on foreign currencies	22	266
	<u> </u>	<u> </u>

4 Income

	Unrestricted funds	Restricted funds	Total	Total
	2021	2021	2021	2020
	€	€	€	€
Income from donations and legacies				
Total voluntary income	847,475	76,451	923,926	840,724
	<u>847,475</u>	<u>76,451</u>	<u>923,926</u>	<u>840,724</u>
Income from charitable activities				
Irish government - Civil Society Funding (CSF)	-	358,135	358,135	344,277
EU grant income	-	294,016	294,016	229,501
Tax rebate	60,717	-	60,717	34,346
Electric Aid	-	82,651	82,651	46,758
Other grants/income	3,542	8,000	11,542	56,078
	<u>64,259</u>	<u>742,802</u>	<u>807,061</u>	<u>710,960</u>
Total income	<u>911,734</u>	<u>819,253</u>	<u>1,730,987</u>	<u>1,551,684</u>

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 State Funding

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

IRISH AID

Name of Grant: Civil Society Fund CSF04-21

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

Term: 12 months

	€
Amount awarded in the year:	370,000
Total amount included in income for the period	119,490
<u>Amount deferred to future periods</u>	<u>250,510</u>

6 Charitable activities

	Unrestricted funds	Restricted funds	Total	Total
	2021	2021	2021	2020
	€	€	€	€
Overseas programme	635,396	-	635,396	734,129
Promotion awareness, advocacy and development education	118,042	210,864	328,906	258,388
Programme support, monitoring and evaluation	215,926	224,819	440,745	388,717
	<u>969,364</u>	<u>435,683</u>	<u>1,405,047</u>	<u>1,381,234</u>

7 Governance costs

	Unrestricted 2021	Restricted 2021	Total 2020
	€	€	€
Audit	2,250	2,250	4,300
Legal fees	333	333	738
Board and committee meeting expenses	428	-	1,694
	<u>3,011</u>	<u>2,583</u>	<u>6,732</u>

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Overseas programme countries

	2021	2020
	€	€
Madagascar	80,054	-
India	13,360	-
Indonesia	11,831	-
Ethiopia	261,898	467,112
Zimbabwe	79,785	-
Kenya	55,188	24,816
CBM AUS (Emergency)	-	20,050
CBM Global Netherlands (Emergency)	-	24,855
Total	<u>502,116</u>	<u>536,833</u>

9 EU Programme expenditure

	2021	2020
	€	€
Italy	13,716	8,934
Finland	28,499	18,582
Netherlands	48,337	32,768
Belgium	42,729	-
Hungry	-	45,819
Total	<u>133,281</u>	<u>106,103</u>

10 EU Programme Expenditure (Ireland)

	2021	2020
	€	€
Tearfund (Ireland)	48,758	33,054
Viatores Christi (Ireland)	33,434	58,139
Total	<u>82,192</u>	<u>91,193</u>

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Cost of generating funds

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €	Total 2020 €
Administrative costs				
Finance - gross payroll	7,139	-	7,139	7,906
Finance pension	113	-	113	338
Outsourced Finance	829	-	829	
Executive gross payroll costs - 20% of salary	17,789	-	17,789	17,789
CEO pension/healthcare	2,218	-	2,218	2,249
Payroll/fin admin outsourced	175	-	175	183
HR consultancy	767	-	767	761
Training	314	-	314	554
Travel and subsistence	133	-	133	-
Recruitment	208	-	208	2,067
FX costs	48	-	48	66
	<u>29,733</u>	<u>-</u>	<u>29,733</u>	<u>31,913</u>

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €	Total 2020 €
Support services				
Insurance	406	406	812	770
Consumables	544	-	544	1217
Postage	2,883	-	2,883	3,572
Stationery	388	-	388	448
Bank and visa charges	1,986	-	1,986	1,927
Software support	2,838	-	2,838	2,185
Repairs and maintenance	930	-	930	1,232
Telephone and mobiles	765	-	765	1,069
Electricity	760	-	760	859
Rent and service charges	4,106	4,106	8,212	7,906
Depreciation - Property, plant and equipment	6,140	-	6,140	5,413
Leasehold amortisation	3,175	-	3,175	3,175
	<u>24,921</u>	<u>4,512</u>	<u>29,433</u>	<u>29,773</u>

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Cost of generating funds	(Continued)			
	Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €	Total 2020 €
Fundraising costs				
Fundraising gross payroll	11,382	-	11,382	8,252
Donor supporter staff	15,736	-	15,736	15,644
Donor temps	-	-	-	143
Donor acquisitions	22,541	-	22,541	9,055
Donor cultivation	6,486	-	6,486	6,728
Digital recruitment	2,991	-	2,991	-
Database Training	48	-	48	-
Fundraising investment costs (Major donor/legacy)	188	-	188	99
Regular givers - acquisition and retention	258	-	258	951
CBM brand PR/marketing and web development	405	-	405	703
	<u>60,035</u>	<u>-</u>	<u>60,035</u>	<u>41,575</u>
Total cost of generating funds	<u>114,689</u>	<u>4,512</u>	<u>119,201</u>	<u>103,261</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 2021

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Employees	9	9

Employment costs

	2021 €	2020 €
Wages and salaries	339,286	376,978
Social security costs	36,999	12,092
Other pension costs	11,671	12,694
	<u>553,116</u>	<u>360,991</u>

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

	2021 Number	2020 Number
€60,000 - €70,000	-	-
€70,001 - €80,000	1	2
€80,001 - €90,000	-	-
€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:

	2021 €	2020 €
Salaries and other short-term employee benefits	<u>118,450</u>	<u>118,558</u>

No directors are remunerated for their role on the board.

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Tangible fixed assets

	Short leasehold property	Plant and equipment	Fixtures and fittings	Total
	€	€	€	€
Cost				
At 1 January 2021	31,749	23,103	3,596	58,448
Additions	-	3,542	-	3,542
At 31 December 2021	31,749	26,645	3,596	61,990
Depreciation and impairment				
At 1 January 2021	12,700	16,792	2,704	32,196
Depreciation charged in the year	3,175	5,343	797	9,315
At 31 December 2021	15,875	22,135	3,501	41,511
Carrying amount				
At 31 December 2021	15,874	4,510	95	20,479
At 31 December 2020	19,049	6,311	892	26,252

14 Debtors

	2021	2020
	€	€
Amounts falling due within one year:		
Other debtors	61,381	6,500
Prepayments and accrued income	13,821	12,897
	75,202	19,397

15 Finance lease commitments

At 31 December 2021, the charity had annual commitments under one lease of a building as follows:

	2021	2020
	€	€
Within one year	31,980	31,980
Within two and five years	117,260	34,980
	149,240	66,960

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

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 Creditors: amounts falling due within one year		2021	2020
	Notes	€	€
Pension accrual		-	225
Other taxation and social security		9,943	8,198
Deferred income	17	261,384	478,980
Trade creditors		73,547	23,843
Other creditors		37	1,159
Accruals and deferred income		223,346	52,084
		<u>568,257</u>	<u>564,489</u>

17 Deferred income

	2021	2020
	€	€
Other deferred income	<u>261,384</u>	<u>478,980</u>

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

18 Retirement benefit schemes

Defined contribution schemes

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

The pension charge represents contributions from the company and amounted to €11,671 (2020: €12,694).

19 Contingent liabilities

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

20 Capital commitments

The company had no material capital commitments at the year end 31 December 2021.

21 Related party transactions

There were no related party transactions during the year.

22 Controlling party

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

CHRISTIAN BLIND MISSION (IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

23 Company status

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

24 Cash generated from operations	2021 €	2020 €
Surplus for the year	201,146	60,457
Adjustments for:		
Depreciation and impairment of tangible fixed assets	9,315	8,588
Movements in working capital:		
(Increase)/decrease in debtors	(55,805)	13,969
Increase in creditors	221,589	24,441
(Decrease)/increase in deferred income	(217,596)	216,185
Cash generated from operations	158,649	323,640

25 Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on24.05.2022