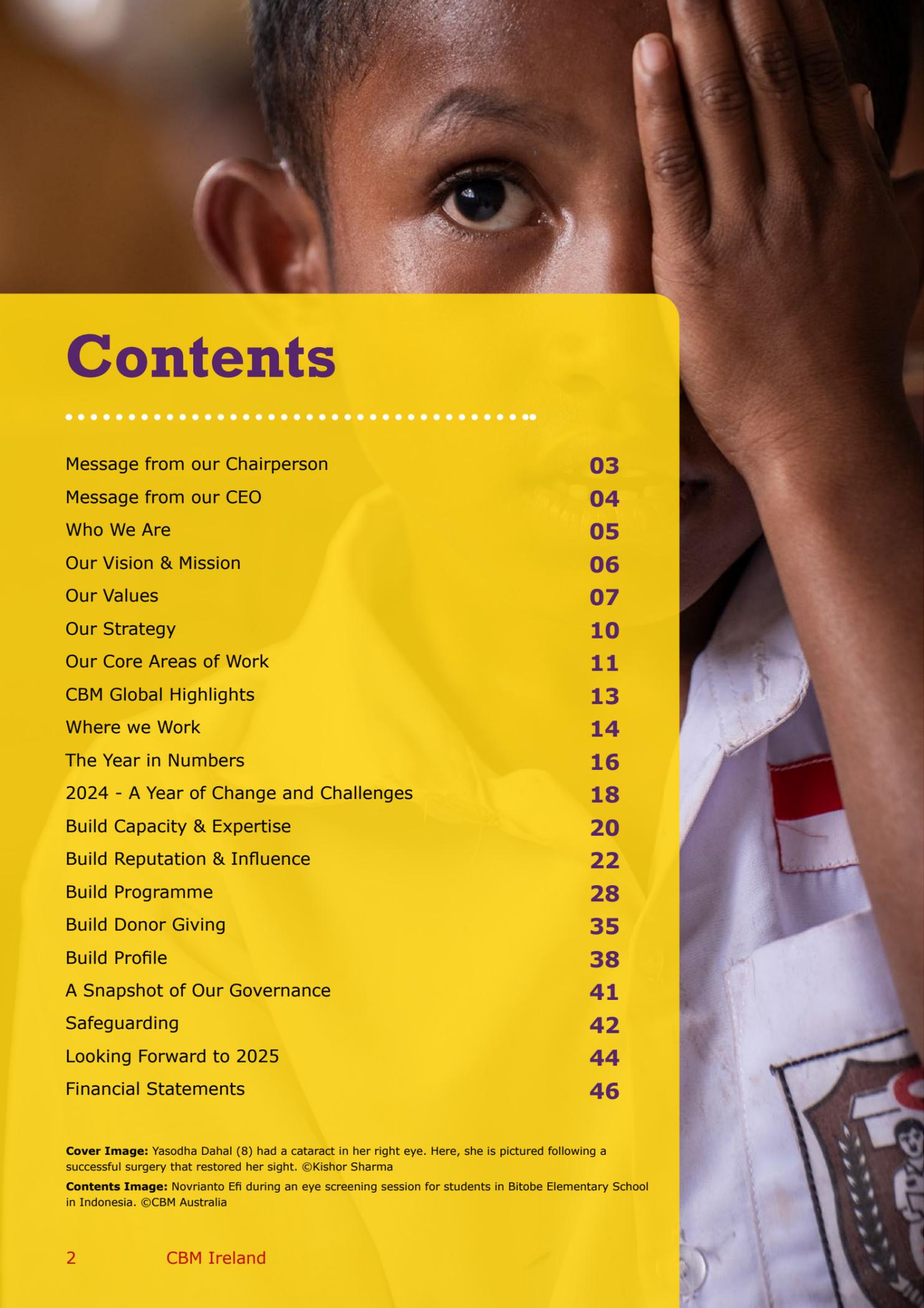




CBM Ireland Annual Report

2024 Annual Report & Financial Statements



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Cover Image: Yasodha Dahal (8) had a cataract in her right eye. Here, she is pictured following a successful surgery that restored her sight. ©Kishor Sharma

Contents Image: Novrianto Efi during an eye screening session for students in Bitobe Elementary School in Indonesia. ©CBM Australia

Message from our Chairperson



I am delighted, as Chairperson of CBM Ireland, to present to you our Annual Report for 2024.

Time moves very fast. We are moving into the final year of our current strategy and are starting to think about what we need to do to adapt to a rapidly changing world while keeping our eyes firmly on our work to end the cycle of poverty and disability.

Last year, I said that I felt the world was in a constant state of emergency. I don't feel that the situation has got any better. All of us working to address the challenges faced by people with disabilities across the world, were knocked by the sudden loss of support for overseas assistance from many of the governments in the wealthiest countries in the world. It has really started to focus our minds and making sure that we take nothing for granted.

We cannot be complacent and need to work to future-proof ourselves. There is no fail-safe way to do this, but I have great confidence in the team at CBM Ireland to manage the many challenges that we face.

I remain very proud of the work CBM Ireland is doing and that we continue to focus on the rights of people with disabilities as others set their priorities elsewhere. The reality is that when cuts are being made, people with disabilities

are disproportionately impacted, and the work that supports them, is often the first that is cut.

It is our funders who enable us to strive towards achieving our mission. Whether you are someone who donates to us monthly, or you are inspired to respond to a newsletter or appeal, or an institutional donor, your funds are being used to make a difference.

As Chair of the CBM Ireland Board of Directors, I can assure you that we take our responsibilities to oversee the work of the organisation seriously and with great diligence. I thank the team at CBM Ireland every year, but this year, I would also like to acknowledge and recognise the Board of Directors, all who give their time generously and voluntarily to the organisation's great work, nearly always in the evenings and weekends after a long day or week of work.

Eoin McManus
Eoin McManus
Chair,
CBM Ireland

Message from our CEO



I am proud and delighted to present our Annual Report for 2024. I am proud, when I read the contents of the report and take time to consider what we have achieved. I am proud that, even with a small team, we are able to make a small difference in the world. I am proud that we steward our resources with great care and try to make the most of what we have and to make every euro go that bit further.

I am delighted to be able to present a very comprehensive report that will allow you, the reader, to scrutinise what we do and how we do it. As I say every year, I hope that we will continue to earn and deserve your trust. I know that we do not have a right to your support and that it has to be continually earned. And you, as a supporter, have a right to know how your money is being spent.

Whether you are an individual supporter or an organisation that provides us with funds to deliver impactful programmes, I know that you could choose other organisations to support or other ways to spend your money. I hope that we can continue to give you the confidence to support us to make a difference in the fight against poverty and exclusion to transform lives in the world's poorest places.

Looking back, I would like to thank our individual and institutional funders who provided us with €1,366,294 in 2024 that has enabled us to support people living with disabilities in the poorest countries in world.

Each year we debate, sometimes argue, amongst ourselves and with the Board of Directors, about what we prioritise and the choices we make. Change comes in various forms – for a child who is at

risk of losing their sight, change is the community health worker who is now trained to screen their eyes for eye-health issues and refer them to hospital whereas previously they would have gone undetected. Change can be the life-changing and sight-saving surgery that their parents would not have been able to afford without your help.

But change is also supporting organisations of people with disabilities in the countries CBM works, whether Zimbabwe, Kenya, Madagascar, Burkina Faso, Nigeria, Laos, Indonesia, the Philippines or Bolivia to fight for their own rights and to hold their governments to account. This can be the fight to put legislation in place – and the budgetary commitments to translate rights into reality, or it can be simply to get the local authorities to make a school wheelchair accessible.

In our work, we are trying to balance those competing but complementary priorities. Sometimes we need to be directly involved in the change and sometimes we simply need to help create the space for powerful local activists to be that change themselves.

The "Little Way" of St. Thérèse talks of doing ordinary things with extraordinary charity. I like to think that this reflects how CBM approaches its work, recognising we are just a small organisation trying to contribute to improving the world, bit by bit.

Dualta Roughneen
Chief Executive Officer,
CBM Ireland



Dambar Kumari Bista (33) gets her eyes examined by eye-health worker Niraj Baniya at a surgery camp in Bhojpur, Nepal. ©CBM Global/Kishor Sharma

Who we are

CBM Ireland is a Christian international development organisation committed to improving the quality of life of persons with disabilities living in developing countries. Founded in Ireland in 2002, 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 potential.

We benefit from an international network of country teams and partner organisations and maintain a close relationship to the Global Disability Movement. Employing an inclusive human-rights based approach in our work, we strive to ensure that those who face the intersectional barriers of poverty and disability are enabled to live and work in inclusive and thriving communities.

At CBM Ireland, authentic partnership with the Disability Movement underpins all we do. 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.

Community Programmes



We deliver inclusive community programming, particularly focusing on the foundations for inclusion:

- accessibility
- non-discrimination
- support services for people with disabilities

Our focus is on the poorest communities in the world. We work globally, supporting local partner organisations across 26 countries in Africa, Asia, Pacific and Latin America.

External Advisory



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

Advocacy



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

Prabin Gautam (29), who has a physical disability, works on his family farm in rural Mandandepur, Nepal. With CBM partner REMREC, he received support for to improve his small land holding. ©CBM Global/Kishor Sharma



Our Vision & Mission

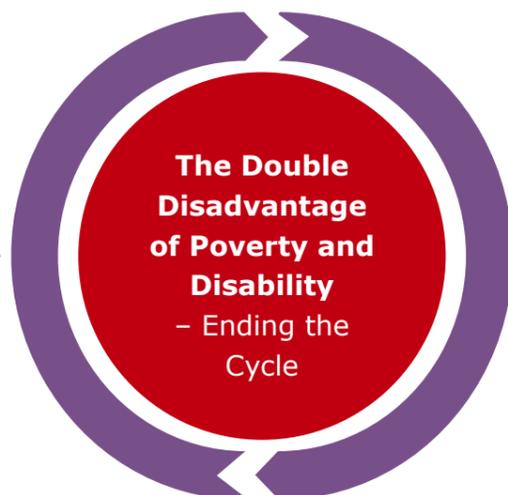
Mission Statement

Our vision is of an inclusive world where all people with disabilities enjoy their human rights and are enabled to achieve their full potential. CBM Ireland is part of the CBM Global federation, working alongside and accountable to people with disabilities in the world's poorest places. We draw on more than 110 years' experience to fight poverty and exclusion and transform lives.

We are driven by our mission:

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

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



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

Laxmi Khatik (6) studies at home in Banke, Nepal. Born with skeleton-muscular difficulties, she is receiving treatment and assistive support from CBM partner HRDC. ©CBM Global/Kishor Sharma



Our Values

We champion inclusion

We believe everyone is equal before God. 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 and faithful love as Jesus did, 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 show God's character by seeking to live by our values and fulfil our commitments. 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.



Polina Nkirote (46), her husband M'Irimba Muliuki, and their daughter Joanina Kaimuri (27) at their home in Nkukuma in Kenya. M'Irimba lives with mental health challenges, and Joanina has a physical impairment. The family receive support from their local Organisation of Persons with Disabilities (OPD). ©CBM/Hayduk



At CBM
we live out our values, which underpin our determination to end the cycle of poverty and disability.



Enjelina Noti (left) and Putri Afliana Noti (right), students at Oenoni Elementary School, during discussions as part of a visit to the MATAHATI project in Oenoni II village, East Nusa Tenggara, Indonesia. ©CBMA/Luke Jennings



Md. Salahuddin (65) from India visited CBM Global partner Biratnagar Eye Hospital in Eastern Nepal for cataract surgery. A BEH eye-health worker is seen removing his eye patch after the procedure. ©CBM Australia/Kishor Sharma

Our Strategy



CBM Ireland’s overarching 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.

Delivering this will indicate that we are making the real change we strive for: working with marginalised communities to break the cycle of poverty and disability, to treat and prevent conditions that lead to disability, and build inclusive communities where everyone can enjoy their human rights and achieve their full potential.

Our strategy is centred around five key goals which we use to maintain a clear focus and from which we can measure results. These are:

- to build our capacity and expertise, to ensure CBM Ireland is equipped with the necessary resources and structures in place to maximise organisational growth and sustainability;
- to build our reputation and influence the mainstreaming of disability by both government and the wider international development sector;

- to build our programming to increase the reach and impact of our international programmes and establish CBM Ireland as the EU lead within CBM Global;
- to build our donor giving to Grow a diverse and sustainable individual giving programme, providing the highest standards of donor care;
- and to build and raise the profile of CBM Ireland within the sector, amongst decision makers and the giving public.

Together these objectives succeed in engaging the entire organisation to work together and achieve our goal of an inclusive society for everybody.

Our Core Areas of Work

Our work is focused on four areas:



Community Based Inclusive Development

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



Humanitarian Action

CBM Ireland’s humanitarian goal is to support and facilitate locally driven, people-centred, timely, appropriate and effective humanitarian assistance to some of the poorest and most at-risk women, men and children affected by natural and human-caused disasters. This support is delivered in partnership with Organisations of Persons with Disabilities (OPDs) and in close coordination with the humanitarian sector at global, national, regional and local levels. We commit to ensuring our humanitarian response is inclusive by lifting the barriers people with disabilities face when accessing support. We also commit to ensuring the meaningful participation of people with disabilities in humanitarian decision making and throughout the development, planning, implementation, and evaluation of humanitarian programmes.



Apsara (23) drives her e-rickshaw in Kohalpur Municipality, Western Nepal. She received support through CBM programmes that promote inclusion and equity by empowering people with disabilities to take part in community development in Bajinath and Kohalpur. ©CBM UK/Kishor

CBM Global Highlights



CBM Global supported projects and delivered technical advice in 35 countries with 106 partner organisations transforming the lives of over 4.4 million people



Inclusive Eye Health

A billion people worldwide live with avoidable blindness or visual impairment due to lack of access to eye health services. We work to improve access to inclusive and comprehensive eye health services for all, strengthening national eye health systems, making services affordable and accessible to the poorest and most marginalised people and helping eliminate Neglected Tropical Diseases, a major cause of preventable blindness around the world, especially for the most vulnerable groups.



Iyamuddin (55, right) has bilateral cataracts and is a client of CBM partner Biratnagar Eye Hospital. The eye test being performed calculates the exact power of the intraocular lens (IOL) needed for his surgery. ©CBM/Kishor Sharma



Community Mental Health

Mental health conditions are a major cause of disability and ill-health worldwide. Those living in poverty are at the greatest risk and are least likely to access treatment or support. Many people experiencing mental health conditions and psychosocial disabilities face stigma, discrimination and even abuse. With decades of experience

in the field of global mental health, we recognise the central role of mental health in wellbeing and work to promote good mental health, challenge the exclusion of people with psychosocial disabilities and strengthen mental health systems so that mental health needs are recognised and addressed.

Over 1.7 million people received medical screening



Including around 1.4 million people screened for eye diseases

Over 103,000 sight-restoring cataract surgeries were carried out

Over 15,000 assistive devices were provided

Over 28,000 people were supported to access education



Including over 2,800 women and girls with disabilities and around 2,800 men and boys with disabilities.

Over 6,000 teachers received inclusive education-related training to go to school

Over 34,000 people were reached with disability-inclusive emergency relief

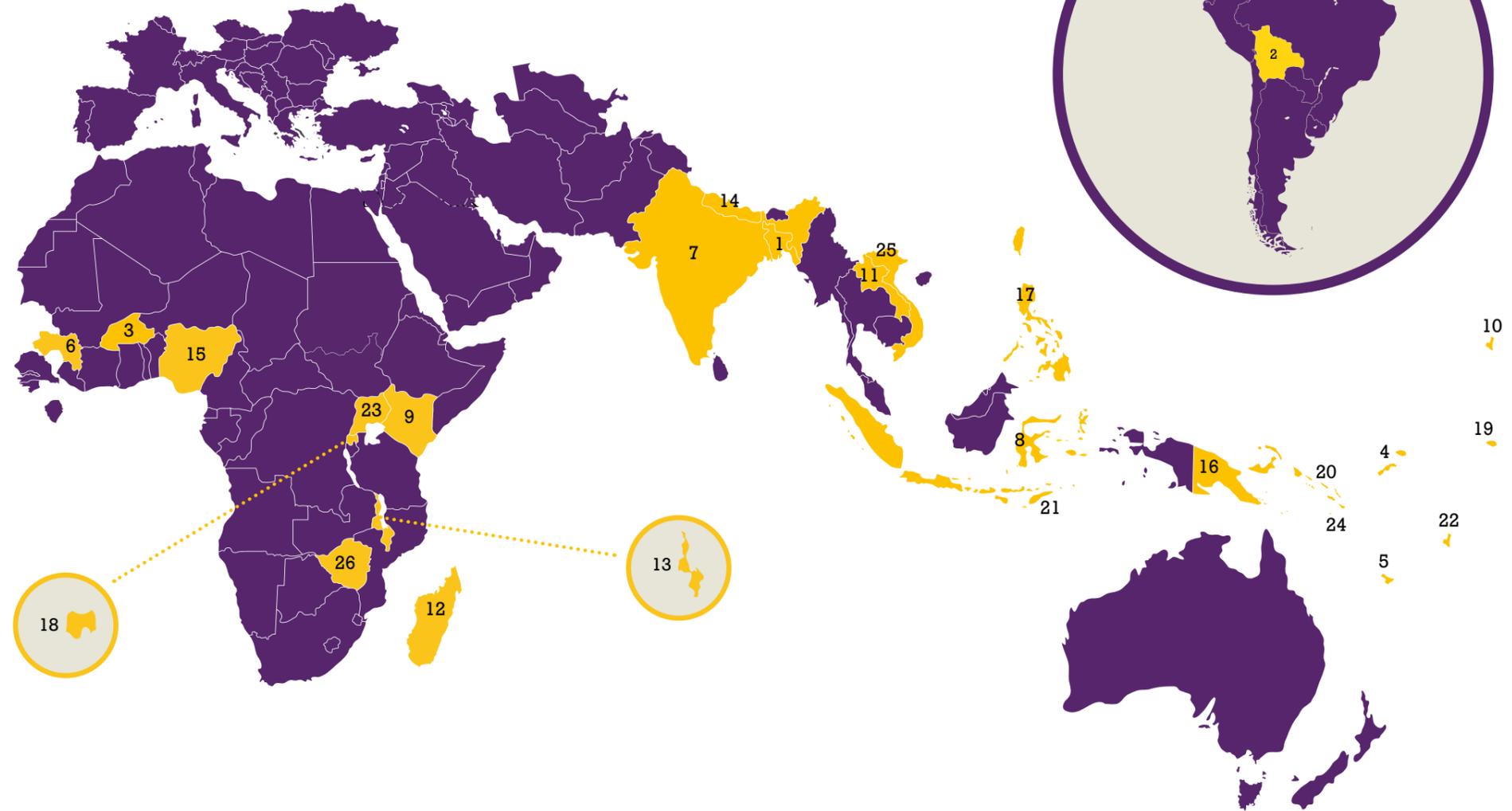
Margaret Mwari (48) inspects her miraa (khat) crop in Kithetu, Kenya. She received sight-saving surgery for trachoma trichiasis through the MERU Inclusive Trachoma Wash-plus (MINT) Project. "My eyes were watering so badly I couldn't see. I had lost hope." ©CBM/Hayduk



Where we work

Overview

In 2024, CBM Global supported projects and delivered technical advice in 35 countries with 106 partner organisations transforming the lives of over 4.4 million people. From communities reached to lives transformed — it was a year of meaningful change. Our projects delivered in 26 countries, are community-based across four continents, working with local partners to help people break free from the cycle of poverty and disability. Our partners deliver medical services, community-based rehabilitation, access to education, livelihoods training, and emergency humanitarian response. We also work with local governments to ensure disability is central to the services they provide and that allocation of resources includes a dedicated disability budget.



Countries We Work In

- | | |
|-----------------|----------------------|
| 1. Bangladesh | 14. Nepal |
| 2. Bolivia | 15. Nigeria |
| 3. Burkina Faso | 16. Papua New Guinea |
| 4. Cook Islands | 17. Philippines |
| 5. Fiji | 18. Rwanda |
| 6. Guinea | 19. Samoa |
| 7. India | 20. Solomon Islands |
| 8. Indonesia | 21. Timor Leste |
| 9. Kenya | 22. Tonga |
| 10. Kiribati | 23. Uganda |
| 11. Laos | 24. Vanuatu |
| 12. Madagascar | 25. Vietnam |
| 13. Malawi | 26. Zimbabwe |

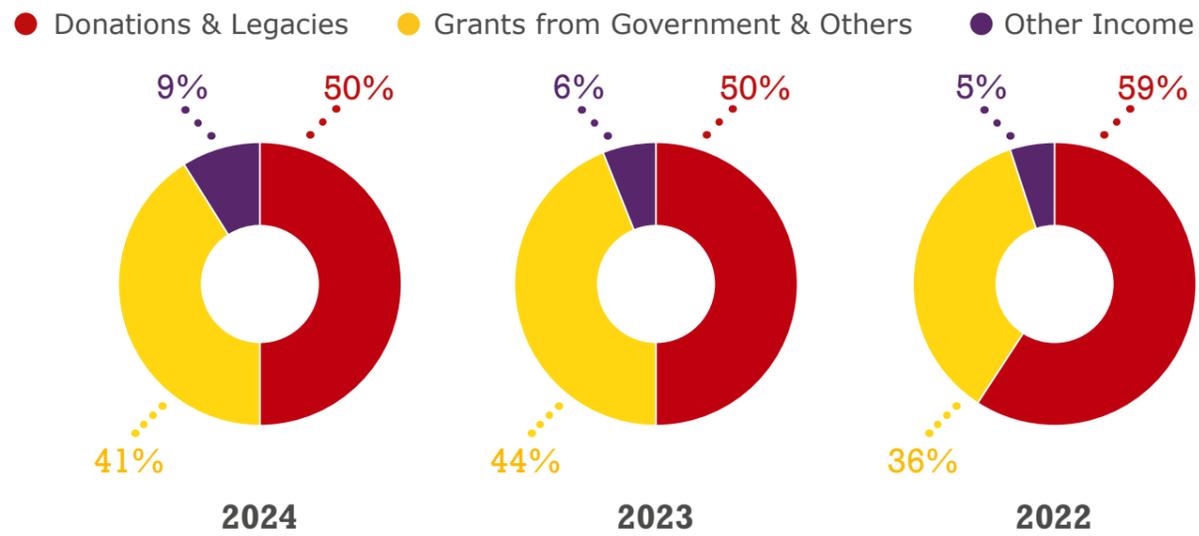
			
<p>CBM Ireland's Irish Aid funded Inclusive Communities Programme: Kilifi County in Kenya, and Chimanimani and Chipinge districts in Zimbabwe.</p>	<p>Funded by Fondation D'Harcourt, with our partner, BNBR, we successfully completed our Youth First Kenya programme.</p>	<p>Funded by Electric Aid, we commenced our innovative ARCLIGHT eye-screening project, preventing infant blindness.</p>	<p>We are preparing to commence our new EU funded civil society strengthening programme in Zimbabwe.</p>



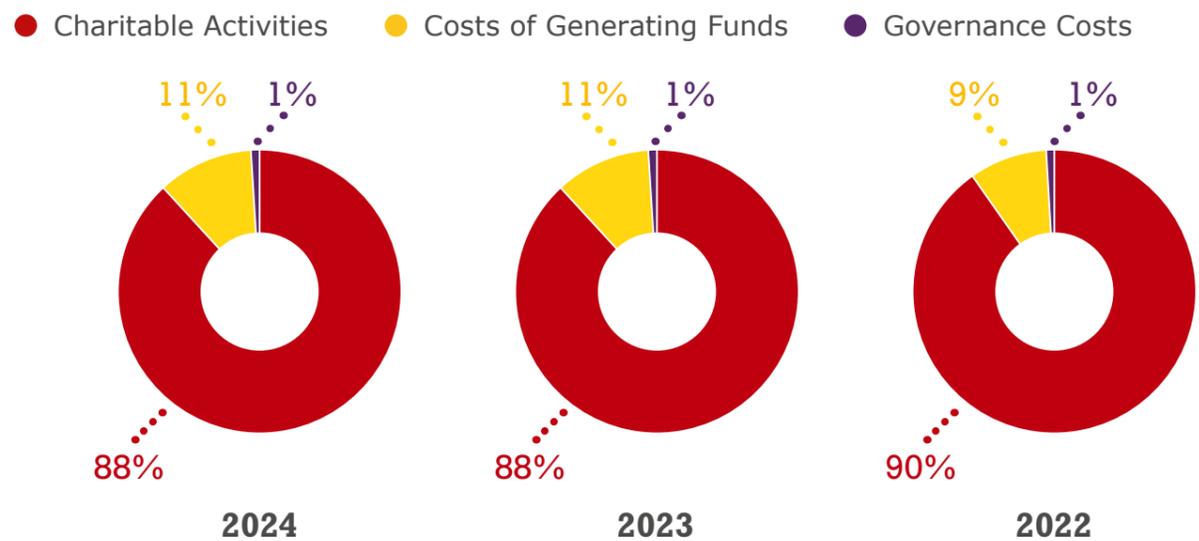
Baruf Niwan aged 60 from Papua New Guinea received sight-saving cataract surgery. ©CBM NZ

The Year in Numbers

Income



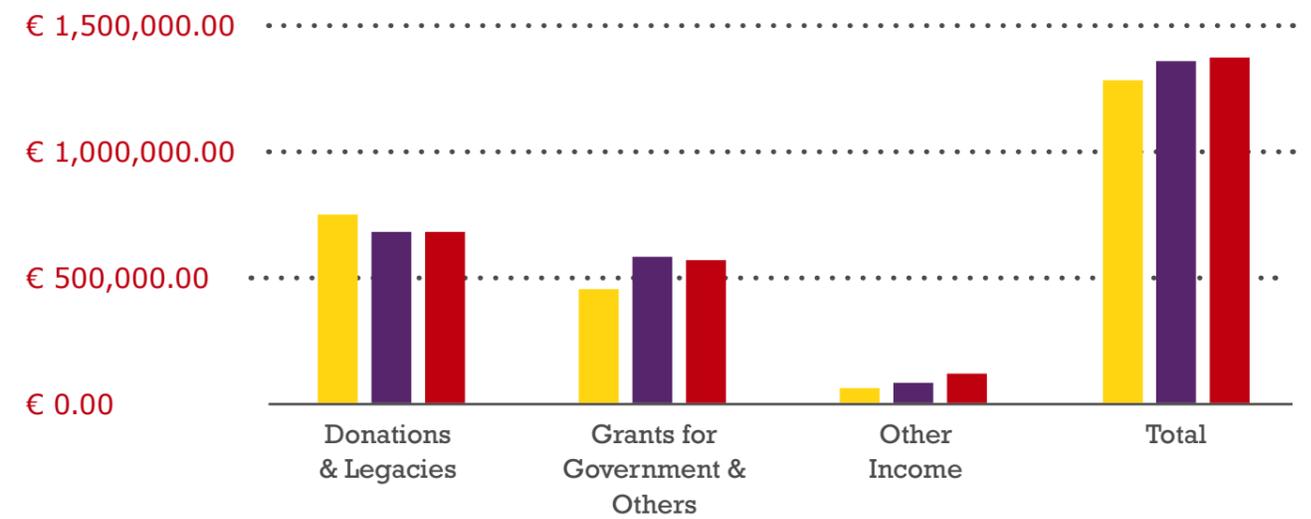
Expenditure



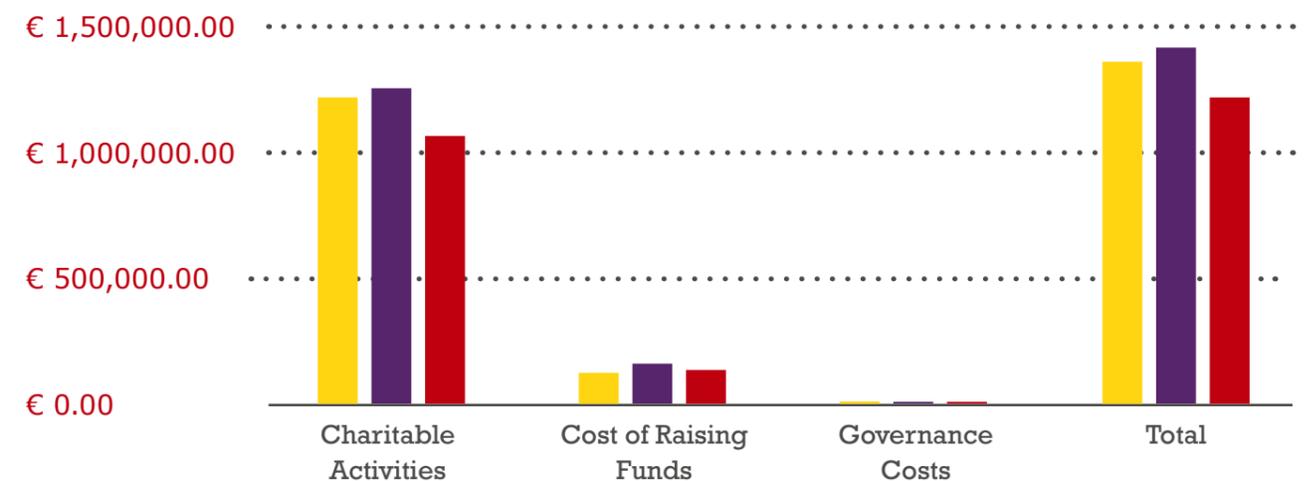
Comparative Income and Expenditure

● 2022 ● 2023 ● 2024

Income



Expenditure



2024 – A Year of Change and Challenges



Women at a meeting of their local Savings and Internal Lending Community (SILC) group in Tharaka Nithi county, Kenya. This group was set up through a CBM supported project to address child malnutrition in the area, which has been badly hit by drought in recent years.
©CBM/Plateau Media

2024 started positively from a disability inclusion perspective. On 24th January, the Joint Oireachtas Committee on Disability Matters launched its report, [Towards harmonisation of national legislation with the United Nations Convention on the Rights of Persons with Disabilities](#)

The release of the report was positive as it demonstrated to the public that disability is being prioritised by committed elected representatives. The content of the report gave less reason to be optimistic. Progress has been made on mostly what would be considered as areas of signalling intent – equality, women with disabilities, and awareness raising. No progress is made on substantive areas such as the right to life, accessibility and mobility. Regression is highlighted in areas of significant individual importance: health and independent living.

CBM Ireland was pleased to have contributed to the discussion in 2023, appearing twice in front of the Committee to discuss Articles 11 and 32, both of which focus on areas of international cooperation. We continue to dialogue with the Irish Government to increase focus on disability inclusion within Ireland's overseas aid. We were pleased to have played a leading role as co-Chairs of the Dóchas Disability in Development Working Group that brought CEOs from international NGOs and Irish Aid together to commit to disability inclusion.

Our work with our institutional funders continues to grow. We renewed our relationship with Irish Aid, commencing a new programme, EQUALISED, in Kenya

and Zimbabwe, working on mental health. Irish Aid, Ireland's leading agency on overseas assistance, is an important funder and partner in our work and we hope we can continue to build this relationship.

We commenced a new, and important project in Madagascar, where we are utilising affordable technology, the ARCLIGHT, in partnership with the Arclight Project and University of St Andrews. This project will ensure that infants in rural areas will have their eyes screened and be referred in time to have their sight saved. Funded by Electric Aid, this new project is one we hope to be able to expand to bring eye-screening across the country.

We also commenced an exciting new project, Funding Fairer Futures, funded by the EU Development Education and Awareness Raising fund, in partnership with CAN International and others. As climate change continues to impact most in the poorest parts of the world, CBM Ireland's role will be to ensure people with disabilities and those in the countries we work in, are part of the conversation in Europe to make the necessary policy changes to halt, reverse and mitigate the damage being done. In 2024, we were awarded a new project funded by EU INTPA in Zimbabwe, working with organisations of persons with disabilities to advocate for policy improvements. Growing our EU portfolio is an important priority that is starting to progress. Finally, 2024 saw the completion of our three-year partnership with Fondation d'Harcourt on the Youth First Kenya project. We hope to continue working with the foundation in the future.

In the first weeks of 2025, it appears that overseas aid programmes will be severely impacted by changing government priorities across the globe. This concerns all of us who believe in the effectiveness and also the ethics of international cooperation and development assistance. The impact on the most vulnerable and marginalised will be massive. We hope that the Irish Government and the EU can continue to trumpet and promote international development even as others turn their backs.

The support we continue to receive from the public is also an inspiration to all of the team. While we continue to see a gradual decline in our donor base, we know that many of our supporters have been with us since CBM Ireland was established over 20 years ago. Their continued support is what allows us to have a sustainable impact and plan in to the future. We are acutely aware that we need to find new supporters and widen our appeal as we grow and evolve as an organisation while staying true to our identity and heritage.

As part of the CBM Global Federation, we worked with the other CBM members, to develop a new global strategy to take us to 2030. The strategy demonstrates the direction CBM wishes to take into the future. We will continue to provide life-changing and sight-saving interventions where it is needed but we are also deepening and broadening our work. We want to ensure the foundations for disability inclusion are in place everywhere we work, we want to partner more and more with organisations of people with disabilities to allow them to

lead on key decisions that impact their lives. We will work on what is urgent and necessary but also seek to have long-term impact so that the services and systems are put in place so that what is urgent and necessary is eventually provided by duty bearers locally.

Increasingly, international development is moving towards a localisation approach, and at CBM we are committed to this direction of travel as well. We work with local healthcare providers, local NGOs and OPDs, to deliver programmes and we are committed to increasing our work with OPDs in the coming years. Doing this, while continuing to satisfy the very onerous accountability, transparency and compliance requirements of our funders which ensure that taxpayer funds are spent properly and effectively is a challenge. Like many actors in the sector, getting the balance right is important.

As a small organisation, who seeks to be efficient and maximise impact, like other small and medium enterprises, the legal, regulatory and HR frameworks are growing more burdensome. We try to avoid spending important donor funds on administration unnecessarily, but compliance takes both time and money. It is important that the right safeguards are in place to make sure charities are accountable for the money they receive and spend, and getting the balance right in this area is also important. We know that in 2024 many in the public felt let down by poor management of charities that made headlines in the media but we are also pleased to learn that public trust in charities is beginning to increase again.

Build Capacity and 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.

Employee turnover rate

2022	2023	2024
33%	50%	25%

New Systems Infrastructure

0	Salesforce commence	Salesforce completed; Microsoft Business Central commenced
2022	2023	2024

Building capacity and expertise is an ongoing process and one that is never complete. 2024 saw the departure of CBM Ireland’s Fundraising Manager and Fundraising Administrator at the same time as the organisation migrated to a new database/CRM system creating short-term challenges but with longer-term benefits. Transition to a more powerful and modern system means that CBM Ireland is better able to efficiently manage its donor relations and move into the digital age. In 2025, we plan to move to a new financial management system.

CBM Ireland increased its personnel level with the recruitment of two new staff members, dedicated to working on the EU DEAR ‘Funding Fairer Futures’ project, increasing the organisation’s capacities and expertise to bring disability inclusion into the climate space. After a turbulent 2023, retention of staff has improved with the main disruption in the Fundraising Unit.

Recognising the challenges with recruitment in 2023 and 2024, CBM Ireland has improved its salaries and benefits and supported staff with additional cost of living increases in 2024. Remote working arrangements are in place with most staff choosing hybrid options. We recognise that as a



Children play in rural Rwanda, where the CBM-funded project is transforming lives by improving access to eye health services. Over three years, it will help people in four rural provinces receive sight-saving surgery, glasses and support so they can learn, move safely and earn a living. ©CBM UK/Habimana

charitable organisation our terms and conditions are not going to be favourable compared to corporate entities or indeed other charities with greater resources but we aim to offer a rewarding working environment, with a strong mission. A flexi-time policy, offering time in lieu, along with increased sick leave and incremental annual leave entitlements are designed to improve employee retention.

CBM Ireland is a registered charity and company limited by guarantee. We are compliant with the Charities Regulator and the Companies Registration Office. CBM Ireland’s Board has formally adopted the ‘Charities Governance Code’ as devised by the Charities Regulatory Authority and is fully compliant with the Code. CBM Ireland is a full member of Dóchas, the umbrella group of International Nongovernmental Organisations in Ireland. As a member of Dóchas, CBM Ireland is a signatory to the Dóchas Guide to Ethical Communications and adhere to the IDEA Development Education Code. CBM Ireland prepares its accounts in compliance with Charity SORP.

2024 also saw a further updating of CBM Ireland’s suite of policies, with new Safety and Security Policy, PSEAH and Safeguarding Policy, Reserves and Credit Card policies, Accessibility and Reasonable Accommodation policies, revised and updated Remote Working and Flexi-time Policies, new Travel and Expenses Policies, an Investments Policy along Fraud and Partnerships Policies. The CBM Ireland Board sub-committees were assessed and reconstituted with new Terms of Reference in 2024.





Chanas Kumar Bista (5, right), his brother Buddha Bahadur Bista (9, middle), and their mother Goma Bista (27, in the pink jacket) all live with bilateral cataracts. Here, they are pictured at home together before receiving life-changing treatment.
©CBM Global/Kishor Sharma

Build Reputation and Influence

Influence the mainstreaming of disability by both the 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.

In 2024, our key advocacy priorities were to embed disability inclusion in:

- The broader development space across Ireland and Europe,
- The climate justice space, and
- The Sustainable Development Goals (SDGs) processes.

Influencing Policy for Greater Inclusion

Influencing the policymakers

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' featured CBM Ireland. The report underscored 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.



Dualta Roughneen giving evidence to the Joint Committee on Disability Matters as part of the Report consultations in 2023.

Evolving Space for Disability Inclusion Partnership

CBM Ireland co-chairs the 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. We invited Mark Workman, CEO of the World Blind Union and Dr. Bonface Massah African Albinism Network, Edner Mysyoka from CBM Global Kenya and Claire Kenny, CBM Ireland Board Member and ILMI Policy Officer, to discuss participation and working collaboratively with the disability movement.



CBM Ireland and CBM Global with Dr. Boniface Massah from the African Albinism Network ©CMB Ireland

Disability Inclusion Partnership in Progress

CBM Ireland played a leading role in organising the inaugural 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.



CBM Ireland at the Dóchas Irish Aid Disability Inclusion Partnership, Iveagh House, May 2024.



Group of children take part in CBM-supported programmes, enjoying activities like arts and crafts workshops, music sessions, and time at the playground. ©CBM UK

Advocacy in Action: Strengthening Disability Strategy within Irish Aid

In alignment with our commitment to ensuring no one is left behind, CBM Ireland identified a significant advocacy opportunity within Irish Aid's A Better World policy. Although the policy aspires to reach the furthest behind first, its reference to disability inclusion remains minimal.

In 2024, CBM Ireland conducted in-depth research and analysis of Irish Aid's current approach to overseas development assistance. This work identified clear opportunities to integrate a disability inclusion lens across its policy

To advance this initiative, we developed a comprehensive proposal outlining practical steps Irish Aid can take to embed disability inclusion into its development efforts. We presented the proposal to the Dóchas Disability in International Development Working Group. Following collective consultation, Dóchas will formally submit the proposal to Irish Aid, another step toward more inclusive international cooperation.

Advocating for a fair share in Ireland's Overseas Development Assistance budget

Dóchas' 2024 [Dóchas' Pre-Budget Submission](#) featured, for the first time, a dedicated section on disability inclusion. This critical section highlighted the urgency of allocating a disability-inclusive overseas development budget and called on Irish Aid to adopt a comprehensive disability strategy. CBM Ireland's ongoing advocacy was instrumental in shaping this recommendation, reflecting our commitment to ensuring development cooperation leaves no one behind.



Influencing the Sustainable Development Goals processes

We partner with the disability movement in our advocacy work. To influence the Sustainable Development agenda, CBM Ireland sponsored a representative from the Irish disability movement to represent us at the UN Civil Society Conference

in Nairobi, a preparatory event before 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. This was made possible with modest funding from the Coalition2030 – our SDGs network, which funded research on exploring the perspectives of OPDs in the Global South on the SDGs.



CBM delegation at the UN in Nairobi

Advocating for a Disability Constituency with UNFCCC

The United Nations Framework Convention on Climate Change (UNFCCC) is the UN process for negotiating an agreement to limit dangerous climate change. Currently, there are nine UNFCCC Constituencies that can have a voice in global climate

negotiations, however, there is no seat at the table for people with disabilities. At COP29 in Baku, CBM Ireland, together with CBM UK and allies, especially CAN Europe with the International Disability Alliance and European Disability Forum, co-organised a series of advocacy actions to influence the UNFCCC to recognise a Disability Constituency, which currently does not exist.



Hold the line for climate justice: CBM Ireland at COP29

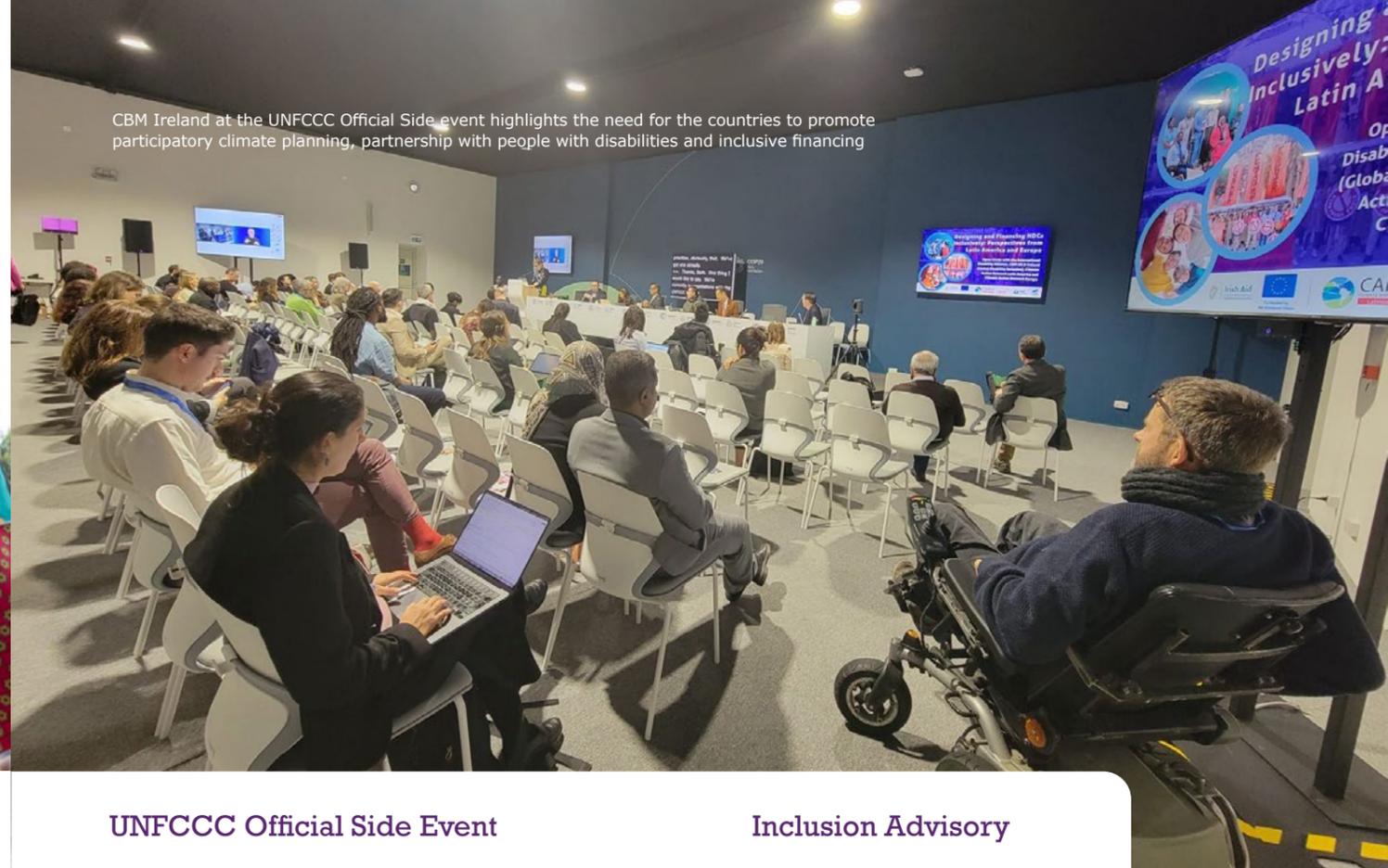
CBM Ireland provided financial support to the African Albinism Network to attend and launch their [Sunscreen Campaign](#) at COP29 which calls for sunscreen to be included on the WHO essential medicines list.



Our partner Africa Albinism Network at COP29



Hassana, used group loans to grow her trade and start a firewood business. She also learned tailoring through Vocational Skills Training. ©CBMG



CBM Ireland at the UNFCCC Official Side event highlights the need for the countries to promote participatory climate planning, partnership with people with disabilities and inclusive financing



Inclusive Global Citizenship Education (GCE)

Global Citizenship Education (GCE) is an 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 contributes 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.

Funding Fairer Futures (FFF) – promoting disability inclusive climate justice in Europe and beyond

Climate-fuelled temperature rise, extreme weather events, and environmental loss are reshaping the global population and their habitat. Persons with disabilities contribute least to the crisis yet are among the most affected by climate change—but also among the most excluded from climate policies and solutions. Their voices are not heard by the authorities. Consequently, climate plans lack unique solutions from and for people with disabilities.

CBM Ireland responds to the challenges of climate crisis from a social justice angle. We engage at policy levels and support the capacity building of our partners, especially OPDs.

UNFCCC Official Side Event

In 2024, we launched a new EU DEAR-funded consortium project called Funding Fairer Futures. The project raises public awareness by empowering the marginalised and excluded in Europe and beyond to take climate action. It promotes gender-just, youth-led, disability-inclusive climate action.

Irish Aid co-funds the project. CBM Ireland’s role is to ensure that the voices of people with disabilities are heard in climate change conversations. The project includes providing grants to Organisations of People with Disabilities (OPDs) in the CBM partner countries.

Inclusion Advisory

We are part of the Inclusion Advisory Group (IAG) of CBM Global. IAG is 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 supports organisations in integrating inclusion into their work. In 2024, we worked hand-in-hand and strengthened our collaboration with our advisory partners Trócaire and the University of Exeter. With Trocaire, our focus has been to promote DI through OPD partnerships, inclusive policies and capacity building. With the University of Exeter, we are promoting a shared narrative tackling ableism in the climate space.

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.

In 2024 CBM Ireland working with country teams and partners in Kenya, Madagascar and Zimbabwe delivered projects in Inclusive Eye Health, Community Mental Health and Community Based Inclusive Development.

Irish Aid supported Inclusive Communities and EQualISED

In 2024, CBM Ireland completed its Irish Aid-funded flagship project Inclusive Communities, and commenced its successor, Enhancing Quality Living: Inclusive Systems Enabling Disability (EQualISED). Both projects focused on community-based inclusive development and community mental health. It is implemented with partners **Basic Needs Basic Rights** (BNBR) in Kilifi County, Kenya, and **Regional Psychosocial Support Initiative** (REPSSI) in Manicaland Province, Zimbabwe. The projects engaged

people with disabilities, caregivers, government institutions, organisations of persons with disabilities (OPDs), and civil society actors in service delivery.

People with disabilities, particularly those with psychosocial disabilities, face widespread stigma, social exclusion, and limited access to essential services in Kenya and Zimbabwe. Mental health support is often underfunded, and those affected are frequently denied their rights. EQualISED seeks to address this from many angles. By improving access to healthcare, economic opportunities, and community participation for people with disabilities while also advocating for policy reforms. Community dialogues involving community leaders, people with disabilities were conducted to bring conversions of Mental Health and disability inclusion into the open. They serve as a space to demystify the myths surrounding disability and mental health issues. It also is an opportunity for the project to explain to the community members how and where they can access mental health services and the importance of mental health and psychosocial support. In 2024 4,325 (1,622 male, 2,703 female) community members were reached at these community dialogues (7,354 in 2023). The community dialogues were led by mental health champions.

Margaret, attended an OPD group meeting in Kenya. ©CBM/Hayduk

Inclusive Communities Case Study: Transforming Mental Health Care in Magarini, Kenya

In Magarini Sub County, Kilifi County, mental health services were previously inaccessible, forcing individuals to travel long distances for treatment. The Inclusive Communities project, in partnership with BNBR has transformed mental health care by establishing a dedicated mental health clinic at Gongoni Health Centre.

Cosmus Mzungu, a counselling psychologist, shares the outcomes of the project through the stories of two service users. Charo, a 35-year-old man, previously kept in chains by his family due to untreated psychosis, received

home-based care and counselling. With appropriate treatment, his family now allows him to live freely. Similarly, 45-year-old Yusuf, previously neglected due to misconceptions about his schizophrenia, received treatment and now actively supports his wife in their small business.

Despite this progress, Cosmus shares that service gaps remain and that expanding services across Magarini, increasing community outreach, and integrating mental health into primary care are crucial next steps.



Children from the seven countries marching to celebrate World Children's Day in Victoria Falls, Zimbabwe. ©REPSSI

EQuaLISED Case Study: Regional World Children's Day Celebrations at Victoria Falls

Children and leaders from seven Southern African countries gathered in Victoria Falls, Zimbabwe, to mark the 2024 Regional World Children's Day. With over 7,000 children in attendance, the presidents of Zimbabwe and Botswana and high-level officials from Malawi, Mozambique, Namibia, South Africa and Zambia, were part of the celebration. The event provided a platform for advocating for improved education and enhanced protection for children affected by conflict and climate change. The EQuaLISED project, through REPSSI and two OPDs, engaged with 544 children, including 22 children with disabilities, at the event. The engagement focused on breaking myths surrounding mental health and promoting disability-inclusive learning environments.

During the celebration, Joseph, a youth advocate with psychosocial disabilities, delivered a speech highlighting stigma, service gaps, and the need for inclusive education. His message drew attention and invitations to future advocacy forums.

A key highlight of the event was the Tri-Country Children's Day Celebration, uniting voices from Botswana, Zimbabwe, and Malawi in a Regional Call-to-Action. Children advocated for quality, inclusive education by integrating life and digital skills into curricula, expanding financial aid for disadvantaged students, and investing in safe, well-equipped learning environments. Their demands resonated with high-level officials, including the Presidents of Botswana and Zimbabwe, reaffirming commitments to these priorities.



The EQuaLISED stand set up ready to receive visits from the participating children, where REPSSI staff were sharing disability inclusion messages. ©REPSSI

Ropafadzo Mutsago, 16, from Zimbabwe stressed the responsibilities of children themselves:

“We as children make our schools and communities more inclusive by embracing diversity, offering support, and advocating for accessibility in all areas. Together we can create an environment where everyone can thrive, belong and feel safe.”

16 year-old Busisiwe Phakati from South Africa made the powerfully simple call

“I want our voices to be heard as children, because we want to change the world.”

“We need to ensure an education that is impactful and useful to us for the current modern and developing world ... the curriculum should equip us with the relevant skills to navigate life from a very young age”

said 17 year old Coreen Chola from Zambia.

Youth First Kenya

The *Youth First Kenya* (YFK) project, funded by Fondation d'Harcourt and implemented by BNBR, concluded in 2024. The project prepared primary school pupils in for the transition to secondary school by providing them with knowledge and skills on emotional and social resilience. The project took the learners through a curriculum that covered a variety of topics such as character strengths, self-esteem, goal setting and planning, identifying and regulating emotions, somatic awareness, benefit finding and gratitude, listening skills, collaboration, trust, assertiveness, self-advocacy, problem solving and conflict resolution.

By the end of 2024 the YFK curriculum was implemented in 58 schools (34 schools in 2023), reaching 13,575 learners (3,411 learners in 2023). A total of 217 teachers (38 teachers in 2023) were trained on inclusive teaching methodologies, mental health support, and early identification of psychosocial issues in students. In 2024, 187 learners with disabilities were able to take part in a regional music festival and athletics competitions, showcasing their talents, boosting self-confidence, and enhancing social integration. Mental health champions facilitated community-led social contact activities in the communities. They reached 133 community members (1,143 in 2023) in sessions that challenged stigma, encouraged inclusion, and promoted mental health awareness among families, peers, and local leaders.

YFK Case Study 1: Empowering Learners with Disabilities through Sport

Kizurini Special School in Kaloleni, Kilifi County, led by Headteacher Prisca Munga, provides education for children with disabilities. Despite some government and private sector support, financial constraints had limited extracurricular engagement for children with disabilities.

In collaboration with BNBR, Kizurini Special School was supported through the Youth First Kenya project to participate in an inter-school special needs athletics competition.

The impact was significant. Learners experienced physical and mental health benefits through competing in the events such as balloon bursting, wheelchair racing, and sprint races. Participation in the competition boosted students' self-esteem as they were cheered on by the community.

Visibility from the event encouraged parents to enrol children with disabilities at the school, challenging stigma and strengthening inclusion.



Prisca Munga, Head teacher Kizurini Special School in Kaloleni Sub County, Kilifi County poses for a photo with learners with disabilities and their teachers during the intra-county special needs schools' athletics competition. ©BNBR.

YFK Case Study 2: Breaking Barriers in Inclusive Education: Cyprian Onyango's Story

Cyprian Onyango, a dedicated teacher at Kibarani Primary School in Kilifi County, has spent more than eight years teaching English, sciences, and religious studies. As a visually impaired educator, he is committed to fostering an inclusive learning environment for all of his students, those with and without disabilities. His journey with the Youth First Kenya curriculum highlights both the challenges and transformative impact of inclusive education.

Initially, Cyprian faced barriers while training in the Youth First Kenya curriculum. He was selected as the school facilitator for the project, recognizing his dedication to inclusive education and leadership within the school community. The learning materials were not adapted for visually impaired individuals, requiring him to rely on colleagues for explanations. However, once facilitators became aware of his needs, they adjusted their approach by verbalising instructions and slowing down the pace to ensure his full participation.

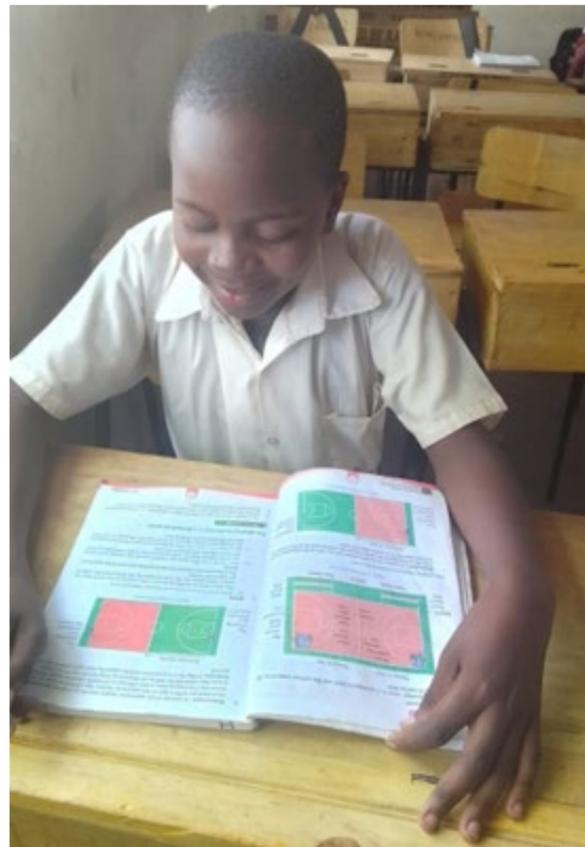
Recognising the importance of accessibility, Cyprian advocated for adaptations to the curriculum, suggesting the inclusion of Braille materials for blind learners and larger fonts for those with low vision. In response, BNBR collaborated with the Kenya Institute of Special Education (KISE) to format the learning materials with enhanced readability and inclusion features.

The impact has been profound. Students, previously hesitant to engage in class discussions, now actively participate in sessions, benefiting from a curriculum tailored to their needs. Cyprian's advocacy ensures that learners with disabilities can develop resilience skills alongside

their peers, equipping them with the confidence to navigate life's challenges. His story is a testament to the power of inclusive education in transforming lives and breaking down barriers.



Cyprian Onyango, a teacher at Kibarani Primary School, Kilifi County, in his classroom demonstrating how he uses braille material to teach in class. ©BNBR



13-year-old Kennedy, a Grade 7 learner at Kinani Comprehensive School in Kilifi County. Kennedy participated in the Youth First Kenya personal resilience and health curriculum. ©Kinani Comprehensive School.



Ralaivoavy Mialimalala Sarah and Rasoanaivo Hanitrinirina Salohy, both midwives in Andranomanelatra health centre in Antsirabae who were trained on the use of the Arclight to detect blindness causing diseases in babies through the Preventing Childhood Blindness Project in Madagascar. ©CBM Ireland

Preventing Childhood Blindness

CBM Ireland's Preventing Childhood Blindness project, funded by Electric Aid and implemented by the Lutheran Church in Madagascar (SALFA), introduced newborn eye screening in Antsirabe I and II districts using the solar-powered Arclight. The Arclight is a solar-powered, pocket-sized ophthalmoscope developed at the University of St Andrews in Scotland. This low-cost device enables healthcare workers to screen for blinding conditions in resource-poor settings. While the Arclight has been used successfully in other regions, this project marks the first time CBM will use it specifically for newborn screening.

In 2024, 98 healthcare workers were trained and equipped with an Arclight, and 4,376 children were screened, by integrating the screening into routine newborn care. Fourteen children were diagnosed with eye conditions, six of which were high-risk cases. Two children with retinoblastoma were successfully referred for specialist treatment in Antananarivo.



CBM Ireland Programme Manager Caoimhe Hughes, with the CBM Global Madagascar team in Antananarivo. ©CBM Ireland

Case Study: Preventing Childhood Blindness

In November 2024, CBM Ireland Programme Manager Caoimhe Hughes travelled to Antsirabe in Madagascar, to meet with SALFA and some of the health professionals that had been trained as part of the project. At Andranomanelatra community health centre, I met with two midwives who had been trained through the project. They told me of their enjoyment working at the health centre, that building relationships with the community that they serve was key to their enjoyment and that there was a real sense of camaraderie amongst the staff who work at the health centre. But they did say that it can be a tough job, that they see a lot of clients at the clinic and that they often have to work late to catch up on all of the paperwork, especially after a busy day of childhood vaccinations. While I was with them at

Andranomanelatra community health centre, there was no electricity, and this reinforced for me that the Arlight was a good tool to add to their arsenal, as it is solar powered and does not rely on mains electricity to charge the small light in it, that is essential for its use. Indeed, at each of the clinics we visited the health workers reported frequent power cuts. When I asked the midwives about using the Arlight, they were happy to report that they Arlight is really easy to use, and that before the training and having their own Arlight, really they were only referring patients for eye treatment for obvious issues like discharges, but now they have been trained to understand and detect and refer eye problems, and are proud to be taking part in early detection of eye diseases for their clients.

Build Donor Giving



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

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.

Fundraising in 2024

Restoring Sight. Transforming Lives.

In 2024, CBM Ireland remained focused on one powerful mission: **restoring sight and transforming lives**. Around the world, millions of people live with avoidable blindness — often because they can't afford a simple procedure like cataract surgery or don't have access to quality eye health services.

Thanks to the incredible generosity of our supporters, we helped change that.

Your Impact in Action

Throughout the year, your donations helped us:

- Provide life-changing cataract surgeries to children and adults living in poverty
- Strengthen access to inclusive, high-quality eye health services in some of the world's poorest communities
- Respond to humanitarian emergencies with a disability-inclusive approach
- Support the development of inclusive communities where everyone has the chance to thrive

Every Gift Made a Difference

We simply can't talk about fundraising without celebrating our **amazing supporters**.

Whether given once or as a regular monthly gift, every donation powered our life-changing work on the ground. Building on the momentum of 2023, we reached even more people with sight-saving interventions in 2024 — restoring not just vision, but also dignity, confidence, and opportunity.

One memorable highlight of the year was our involvement in the much-loved **Galway Garden Festival**. This vibrant community event raised vital funds for our eye health work — from ticket sales and plant stalls to generous donations made throughout the weekend. It was a celebration of giving, growth, and community spirit.



CBM Ireland at the Galway Garden Festival ©CBM Ireland



Kyle Sobilon (7) has bilateral cataracts. Here, Ophthalmologist Dr. Reden (in red CBM jacket) examines Kyle's eye after the eye-patch removal. ©CBM Australia/ Kishor Sharma



Kyle Sobilon (7) has bilateral cataracts. He lives with his family in a rural village. Here, Kyle is with his family recovering from surgery. ©CBM Australia/ Kishor Sharma

Spotlight on Our Supporters

Throughout the year, we received many kind and heartfelt messages — from handwritten cards and thoughtful phone calls to personal notes included with donations. Supporters often share how much our work means to them, especially those who have family members or friends living with vision loss.

One supporter told us that their grandmother had struggled with cataracts for years before finally getting treatment — and giving to CBM felt like a way to help someone else's loved one get that same second chance.

Being part of a mission that helps prevent avoidable blindness resonates deeply. It's personal, meaningful, and gives people a tangible way to make a difference.

From loyal monthly donors to one-time givers and those who left legacy gifts, **our supporters made 2024 a year of extraordinary impact.** Your generosity didn't just fund surgeries or support programmes — it restored sight, independence, and hope.

Your kindness made everything possible.

Digital Growth and Deeper Connections

In 2024, our digital community continued to grow. On Facebook and Instagram, our posts reached many new people, helping us raise awareness, share stories of change, and invite new supporters to join our mission.

Through powerful videos, real-time updates from the field, and stories like seven-year-old Kyle, who had bilateral cataract surgery and saw the world clearly for the first time, our supporters saw the direct impact of their generosity.

Maximising the Power of Every Donation

2024 was also one of our most successful years for tax back, thanks to supporters who donated €250 or more and completed their CHY form. This simple step allowed us to increase their gift by up to 45% at no extra cost — helping even more people access sight-saving care.

We also received generous legacy gifts that will make a lasting difference for generations to come. By including CBM in their will, these supporters extended their impact far into the future.

A Heartfelt Thank You

To our regular givers, you are the heartbeat of our work. Your consistent, faithful support allows us to act quickly, plan confidently, and reach those who need us most. You are changing lives every single day — and we are so grateful.

Build Profile



Dualta Roughneen, Brian Friel and Adheena Joshy bringing CBM Ireland to the Galway Garden Festival ©CMB Ireland

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.

Newspapers Features



Communications with our supporters this includes all appeal letters, newsletters, and email updates sent by CBM to our supporters each year — through either post or email. In 2022, we sent 46,432 communications; this rose to 48,511 in 2023 and significantly increased to 65,130 in 2024. The rise in 2024 was largely due to the expansion of our email lists and an increase in digital communications.

While we are actively growing our use of email — which is both cost-effective and environmentally friendly — we continue

to use post where appropriate. Many of our supporter's value and respond well to receiving printed materials, and we aim to honour those preferences while balancing impact, cost, and sustainability.



Communication with our stakeholders happens in every direction. Our individual supporters, who donate to us regularly or in response to our appeals, receive regular updates on our work and on disability inclusion, through our newsletters. We try to meet our supporters, and reach new ones, at public events. We communicate with our peers through the different networks we engage in – adhering to, and driving, best practice, whether it is Dóchas, IDEA or the Charities Institute of Ireland. We communicate with our institutional funders through regular, detailed, financial and narrative reports, and engage in discussions with Government and others on policy developments that impact our work. Outside Ireland, we attend conferences such as COP29 to ensure disability is not left off the agenda. And we communicate with our programme participants to develop the right solutions and understand where we can do better.

In 2024, we once again had the pleasure of working at the Galway Garden Festival, hosted by Eamonn O'Donoghue in the beautiful surroundings of Claregalway Castle, whom we would like to thank along with all the members of the organising committee. Through the generosity of the organisers and patrons we were able to raise funds of €8,500 and reach thousands of people. The two-day festival provides CBM Ireland with the opportunity to support the event while sharing information about our work and impact with the public as they enjoyed, what was for the most part, the summer sun.

The Festival provided us with the opportunity to showcase once again, the photography of James Crombie, who documented the work of CBM Ireland and our partners in Kenya and Zimbabwe. Talking to festival-goers as they entered and left the venue allowed us to share

our story – and also to drop some hints about how they can support our work.

CBM Ireland was featured in the Irish Catholic on a number of occasions throughout 2024 commenting on issues related to disability rights, overseas development on occasions such as World Sight Day and World Health Day. Our appreciation to the Irish Catholic for providing space for these important issues to be heard.



We continue to communicate regularly with our supporters, keeping them up to date on our work, on issues affecting disability and development, and highlighting how their support can contribute to meaningful change in people's lives, both in the immediate and the long-term. We shared four newsletters with our supporters in 2024, reaching almost 5,000 people on each occasion, providing individual case-studies of change as well as discussing policy matters impact our work.

A New Vision for Kyle



©CBM Australia/ Kishor Sharma

At just seven years old, Kyle Sombilon from Kabankalan District in the Philippines faced a future clouded by vision loss. Diagnosed with bilateral cataracts, his sight had been deteriorating since the age of six — the result of a traumatic injury while playing outdoors. Without treatment, Kyle was at risk of losing his vision permanently.

His parents, April and Edmond, were deeply worried. Living hand-to-mouth, they couldn't afford the cost of cataract surgery. Like many in their community, they turned to prayer and their local church — hoping for a miracle.

That miracle came through CBM and our partner, the Eye Hear Foundation in Bacolod. Kyle was referred for surgery and travelled with his mother to the city for treatment. His operation was performed by ophthalmologist Dr. Reden, who played soothing gospel music in the theatre to comfort young patients. Though nervous, Kyle bravely underwent surgery with an eye health worker beside him, gently holding his hand.

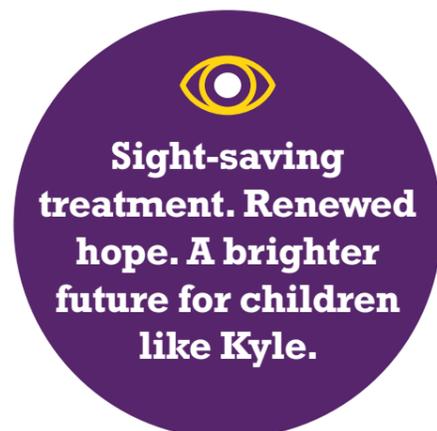
The next day, his eye patch was removed. For the first time in years, Kyle could see clearly. Colours returned to his world — and so did his joyful spirit. He smiled, shared how he could now read and write more easily at school, and talked about helping his mother with chores like fetching water and cleaning the floor.

His mother expressed her overwhelming relief and gratitude:

“We were just praying that someone could help... now Kyle will be able to see clearly, study better, and live like other children.”

The impact of Kyle's sight-restoring surgery reached beyond his own life. It renewed hope for his entire family — even inspiring his uncle, who had lived with untreated cataracts for five years, to finally seek help.

Kyle's story is a powerful reminder of what our supporters make possible:



A Snapshot of Our Governance

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

As a member of a global federation, CBM Global Disability Inclusion Vereniging, or 'CBM Global', registered in the Netherlands, CBM Ireland works closely with Members in Australia, New Zealand, Switzerland, Kenya and the United Kingdom as well as the Global Secretariat. CBM Ireland was previously a member of CBM International, and a transition of operations between the old Federation (CBM International) and the new (CBM Global) was completed in 2022.

CBM Ireland is a full member of Dóchas, the umbrella group of International Non-Governmental Organisations in Ireland. As a member of Dóchas, CBM Ireland is a signatory to the Dóchas Guide to Ethical Communications. We are also an active member of Coalition 2030, an alliance of civil society organisations working together to ensure Ireland keeps its promise to achieve the Sustainable Development Goals.

CBM Ireland has signed up to the IDEA Code of Good Practice for Development Education. CBM Ireland's Board has formally adopted the 'Charities Governance Code' as devised by the Charities Regulatory Authority and is fully compliant with the Code. CBM meets the standards of openness, transparency and integrity required to qualify for the Charities Institute Ireland's Triple Lock Standard.

Board of Directors

CBM Ireland's Board is committed to ensuring the organisation delivers on its mission and upholds its core values through strategic direction, leadership and financial oversight. The Board of Directors

aim to ensure that the Board is comprised of a mix of skills and experience to provide the necessary oversight and direction to the Chief Executive Officer and the Management Team.

At the end of 2024, CBM Ireland's Board consists of seven directors, all of whom contributed their time and expertise on a voluntary basis. Two Directors departed and three new Directors came on board. The Board of Directors met four times in 2024 to ensure the highest standards of corporate governance and operational effectiveness.

The Board of Directors has five committees: The Audit, Finance and Risk Committee; The Programme & Advocacy Committee (PAC); The Human Resources and Remuneration Committee; The Fundraising & Communications Committee (FCC); and The Governance and Policy Committee, each of whom met twice in 2024. The Overseas Programmes Committee was disbanded and reconstituted as the PAC, while the Fundraising, Advocacy and Communications Committee was reconstituted as the FCC. New Terms of Reference for each Committee were approved in 2024.

2024 was a busy year for the Board in terms of internal policy. A range of new policies were approved to bring the organisation's policy suite up to date and add new policies in line with the exigencies of a changing regulatory and technological climate. While not exhaustive, some of the policies approved in 2024 include: Reserves Policy, Investment Policy, Travel and Expenses Policy, Safety and Security Policy, PSEAH and Safeguarding Policies as well as updating policies included as part of the Employee Handbook which was expanded in 2024.

Further details on the Board of Directors and their work in 2024 can be found in the Directors' Report.



Safeguarding

At CBM, we believe that every child and adult has the right to be protected from all forms of harm, abuse, neglect, and exploitation, regardless of age, gender, sexuality, sexual orientation, religion, ethnic origin or whether they have a disability. It is our responsibility at CBM to make sure that all children and adults who engage with our advocacy, advisory work, development, and humanitarian field programmes are safeguarded to the greatest extent possible. In 2024, CBM Ireland updated and approved its Safeguarding and Preventing Sexual Exploitation, Abuse and Harassment (PSEAH) policies and staff received refresher training. As a Dóchas Safeguarding Charter signatory, CBM ensures its operations cause no harm and promotes safe, inclusive engagement for all programme participants.

CBM Ireland has a zero tolerance toward all forms of abuse and takes seriously any safeguarding concern or allegation involving CBM Ireland staff, representatives, and partners.

This means that we will:

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

Safeguarding Focal Persons

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

- Provide support to colleagues to prevent and respond to safeguarding incidents and concerns
- Receive safeguarding incident reports
- Escalate incident reports appropriately and seek additional support as needed when managing incidents.
- Raise awareness and promote best practices in safeguarding through trainings and regular briefings.
- Liaise with CBM Global Safeguarding Manager act as conduit for information sharing, updates and incident management as required.

Students take part in a after-school club meeting in Kenya the program focuses on preventative mental health and providing life-skills to navigate complex emotional situations they will encounter. ©CBM/Hayduk

Looking forward to 2025

While we are delighted to share our progress from 2024, we must also look to the future and use our experience to make further strides towards achieving our strategic goals. As always, we will continue to strive for excellence in governance and safeguarding, ensuring our organisation meets the highest standard and align with best practice, and that we manage our work with openness, transparency and integrity. 2025 will be the final year of our current strategy and we will be seeking to consolidate the gains made while planning forward to 2030 under a new strategy, 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 continue to strive to be Ireland's established leader in inclusive international development, although we recognise that there are many other great organisations working on international development and also on disability, with a small number working in the nexus of where they intersect. 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.



BUILD CAPACITY & EXPERTISE

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

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.

BUILD REPUTATION & INFLUENCE

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

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.

BUILD PROGRAMME

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

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, specifically responding to calls for proposals in Zimbabwe and Nepal.

BUILD DONOR GIVING

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

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.

BUILD PROFILE

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

We recognise that the overseas development sector is under threat from changes in public attitudes and policy approaches across the globe. 2025 will require us to join efforts with others to protect the reputation and appreciation of INGOs working on international assistance. This will mean prioritising joint efforts to raise the profile of the sector itself rather than focusing solely on CBM Ireland. At the same time, the challenging period provides opportunity to engage in debate and discussion that raises the profile of the organisation, while building credibility. This will require CBM Ireland's CEO to be publicly visible in 2025, utilising the strong relationship with the Irish Catholic but finding new media to amplify the message. We will broaden our engagement on events, participating in the Disability Show in May 2025 while also supporting the Galway Garden Festival as in previous years.

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Samarpan Purkuti, age 9, wears an eye patch as he recovers from cataract surgery performed by Dr. Suman Shrestha and his team at CBM partner Biratnagar Eye Hospital, giving him the chance to see more clearly as he grows. ©CBM Global/Sailendra Kharel

Legal and Administrative Information

Directors

Mark Finan
Linda Ryan
Eoin McManus (Chairperson)
Ciara Cribben
David Dalton (Appointed 6 March 2024)
Karen Herbert (Appointed 11 December 2024)
Claire Kenny (Appointed 15 May 2024)

Secretary

Mark Finan (Appointed 11 December 2024)

Charity number

14987

Registered office

176 Ivy Exchange
Parnell Street
Dublin 1
Co. Dublin
Ireland

Charity regulatory number

20050405

Company number

366182

Solicitors

Cormac O' Ceallaigh & Co.
Solicitors
388 North Circular Road
Phibsborough
Dublin 7

Auditor

UHY Farrelly Dawe White Limited
FDW House
Blackthorn Business Park
Coes Road
Dundalk
Co. Louth
Ireland

Bankers

Allied Irish Bank
The Diamond
Co. Monaghan

Barclays Bank Plc
Leicester
Leicestershire
LE872BB



Winfilda receives an eye examination as part of a CBM-supported outreach clinic, helping identify and treat preventable vision loss. ©CBM / Thabani Maphosa

Directors' Report

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.

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.

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. 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.

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.

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.

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

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.

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 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.

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 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.

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.

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 December 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.

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.



CBM Social Mobilizer Nirmala Puri with 7-year-old Aashika Pun and her mother Sushila Pun, as Aashika receives care and support following a burn injury. ©CBM Global/Sailendra Kharel

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.

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.

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.

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.

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.

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 Arlight. 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.

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.

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.

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 & 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.

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.



Félicité in front of her small grocery shop. She was able to stock up on goods thanks to the help of CBM. ©CBM / Rakotoarivony

Financial Review

Results for the year

The results for the year are set out in the Statement of Financial Activities on page 85.

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	€1.55m

Expenditure

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

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

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 €1 spent)	5.8	4.6	6.4
Charitable activities as a % 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.

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.

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: 14th May 2025



Linda Ryan
Director

Dated: 14th May 2025



Olivianne, 25, in Southern Madagascar, is an active member of her local Organisation of Persons with Disabilities in Bevitiky, where she advocates for inclusion and supports others to feel valued and heard.
©CBM / Rakotoarivony

Statement of Directors' Responsibilities

For the year ended 31st 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

Dated: 14th May 2025



Linda Ryan
Director

Dated: 14th May 2025

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 out other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in director's report, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and

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

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of directors for the financial statements

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

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going

concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's [website](#). This description forms part of our auditor's report.



Four-year-old Manish Tharu takes confident steps with a new walker provided during the Physical Disability Identification and Rehabilitation mobile camp held by HRDC with CBM. ©CBM Global / Sailendra Kharel

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

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

Thomas McDonagh
for and on behalf of UHY Farrelly Dawe
White Limited

Chartered Certified Accountants
Statutory Auditor
FDW House

Blackthorn Business Park
Coes Road
Co. Louth
14th May 2025

Statement of Financial Activities

Including Income and Expenditure Account
For The Year Ended 31 December 2024

Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total 2023 €
Income & endowments from:						
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
Expenditure on:						
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 (outgoing)/incoming 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 (expenditure)/income 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. All income and expenditure derive from continuing activities.

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	
		1,044,450		778,552	
Creditors: amounts falling due within one year					
	15	(302,776)		(198,298)	
Net current assets			741,674		580,254
Total assets less current liabilities			750,068		595,601
Income funds					
Unrestricted funds			750,068		595,601
			750,068		595,601

The financial statements were approved by the Directors on XXX



Eoin McManus
Director
Dated: 14th May 2025



Linda Ryan
Director
Dated: 14th May 2025

Statement Of Cash Flows

As for year ended 31 December 2024

	Notes	2024		2023	
		€	€	€	€
Cash flows from operating activities					
Cash (absorbed by)/ generated from 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 (decrease)/increase in cash and cash Equivalents			362,775		(405,422)
Cash and cash equivalents at beginning of year			653,880		1,222,159
Cash and cash equivalents at end of year			1,016,655		653,880

Notes to the Financial Statement

As for 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.

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 or payable by the bank.

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Taxation

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

1.11 Employee benefits

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

1.12 Retirement benefits

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

1.13 Foreign exchange

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

2. 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.

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

4. Income

	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total 2024 €	Total 2023 €
Income from donations and legacies				
Donations and gifts	681,017	—	681,017	681,504
Tax rebate	118,748	—	118,748	56,885
	799,765	—	799,765	738,389
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
	—	566,529	501,251	611,551
Total Income	799,765	566,529	1,366,294	1,349,940

5. State Funding

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

Irish Aid

Civil Society Fund CSF01-23 and Civil Society Fund CSF04-24

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

Term: 12 months

	€
Deferred from previous periods: (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

6. Cost of generating funds

	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Total Funds 2023 €
<i>Administrative costs</i>				
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
	36,194	—	36,194	29,604

	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Total Funds 2023 €
<i>Support services</i>				
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
	24,193	4,818	29,011	25,243

	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Total Funds 2023 €
<i>Fundraising costs</i>				
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/(gain)	1,477	—	1,477	133
	72,146	—	72,146	105,566
<i>Total cost of generating fund</i>	132,533	4,818	137,351	160,413

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.

7. Charitable activities expenditure

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

8. Governance costs

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

9. Overseas programme countries

	2024 €	2023 €
Zimbabwe	89,579	161,799
Kenya	203,200	276,619
Nigeria	—	32,071
Madagascar	43,231	—
	336,010	480,551



Sylain, an Agricultural Engineer, partners with CBM to run inclusive field schools, sharing techniques that help farmers – including those with disabilities – increase the productivity and profitability of their land. ©CBM / Rakotoarivonyl

10. Employees

<i>Number of employees</i>	<i>2024 Number</i>	<i>2023 Number</i>
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The average monthly number of employees during the year

8	7
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<i>Employment costs</i>	<i>2024 €</i>	<i>2023 €</i>
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Wages and salaries	404,217	306,284
Social security costs	44,815	34,230
Other pension costs	6,916	4,307

455,948	344,821
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The number of employees whose annual remuneration was €60,000 or more were:

	<i>2024 Number</i>	<i>2023 Number</i>
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€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:

	<i>2024 €</i>	<i>2023 €</i>
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Salaries and other short-term employee benefits	119,062	90,590
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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 by the Revenue Commissioners.

12. Tangible fixed assets

	<i>Short Leasehold Property €</i>	<i>Plant and Equipment €</i>	<i>Fixtures and Fittings €</i>	<i>Total €</i>
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Cost

At 1 January 2024	31,749	35,138	3,596	70,483
Additions	—	—	—	—
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

13. Debtors

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

14. Finance lease commitments

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

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
	302,776	198,298

16. Deferred income

	2024 €	2023 €
Institutional funding	273,171	154,037

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

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
Previous year:	At 1 January 2023 €	Incoming resources €	Resources expended €	Transfers €	At 1 January 2023 €
General funds	662,930	738,389	(776,478)	(29,240)	595,601

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.

23. Cash generated from operations

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

24. Approval of financial statements

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

Francesca Alois, age 13, from Papua New Guinea, received sight-saving cataract surgery thanks to support from CBM. ©CBM NZ



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