



CBM Ireland Annual Report

2023 Annual Report & Financial Statements

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Cover Image: Kyle (7) has bilateral cataracts. He is pictured here with an eye-patch after his surgery. ©CBM Australia/Kishor Sharma
 Contents Image: Mohamed (7) pictured filling water during a home visit. ©CBM/argum/Einberger



Message from our Chairperson



As Chair of CBM Ireland, I'm delighted to share with you our Annual Report 2023.

2023 was a challenging year. It feels that the world is in a constant state of emergency. As one crisis abates, others arise and when this happens, people with disabilities continue to be worst affected. When I look at the work that CBM Ireland is doing, I am proud that we continue to focus on the rights of people with disabilities and are working to end the cycle of poverty and disability.

We know that this is not an easy task, and we cannot do it alone. Being part of a wider federation, CBM Global, allows us to have a greater impact than we can on our own, working from the ground up, meeting the immediate needs of people in the communities we work with, but also working to change policy and legislation that often fails to recognise people with disabilities as equal rights holders but with different needs.

We also work with local partners in our programme countries who are embedded in the communities. We increasingly work with Organisations of People with Disabilities (OPDs), organisations run by and for people with disabilities, in the places we work. We know that we cannot work for people with disabilities without involving them and placing them at the centre of our work. They are the real experts.

Our Annual Report 2023 provides a snapshot of our work in some of the poorest communities in the world. You will read stories of inspiring change for individuals who have benefitted from your support. You will also read stories detailing work on policy change that will have long-term benefits for everyone.

I thank our funders and supporters for their continued commitment to our work. Without funding, it would not be possible to do our work. We recognise that and appreciate your commitment. I also recognise that our work is not possible without the people who work for CBM, both here in Ireland and in our programme countries. I would like to thank them for their efforts to help us to deliver our very important work.

Eoin McManus
 Chair,



Message from our CEO



I was honoured to be appointed as CEO of CBM Ireland in 2023 and this annual report provides a detailed overview of the achievements of CBM Ireland throughout the year. The successes are very much a product of the efforts of my predecessor, Sarah O'Toole, and the team that I am fortunate to be working with. I thank the staff and Directors for making me feel welcome and part of the CBM Ireland family.

2023 was a difficult year for CBM Ireland with the departure of a number of senior managers, but, with the dedication of the team at all levels, here in Ireland but also in places like Kenya and Zimbabwe, we weathered the storm. I feel we are stronger as an organisation and as a team for having to struggle through some difficult months. Everyone stepped up to the plate in order to ensure we continued to deliver on our commitment to our work on disability inclusion.

As I write this, I am eight months into my job. It has been eye-opening to say the least. Having worked in international development and humanitarian action for 20 years, I have quickly become aware of how little consideration I gave to disability inclusion in my previous work. It is thanks to my colleagues and the Organisations of People with Disabilities who we work with, that those scales are being removed from eyes (Acts 9:18).

Very early in my role, I was invited to speak to the Oireachtas Joint Committee on Disability Matters alongside the Director General of Irish Aid to discuss

how Ireland can better meet its commitments on disability rights as part of its overseas assistance. There is much more that can be done. What is clear to me is that CBM Ireland is at the forefront of delivering for people with disabilities and we want to bring others along with us.

Looking back, I would like to thank our individual and institutional funders who provided us with €1,349,940 in 2023 that has enabled us to support people with disabilities in the poorest countries in world.

Your generosity continues to be humbling. As I said last 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.

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.

Dualta Roughneen
Chief Executive Officer,
CBM Ireland



Julius collects water from a hole dug in a river bed in Kenya.
 ©CBM/Hayduk

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.

Our Vision & Mission



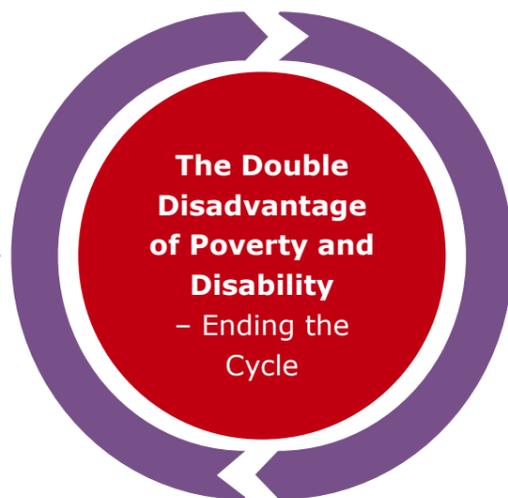
Mission Statement

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**.

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.



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





Our Strategy



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.

The real change we strive for however focuses on 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; capacity and expertise, reputation and influence, programming, donor giving, and profile. 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.

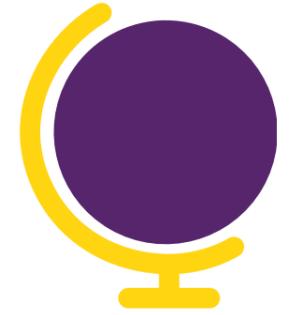


Humanitarian Action

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.



CBM Global Highlights



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.



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.



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

Over 113,800
people were reached
with disability-inclusive
emergency relief

Over 14,000
health workers were
trained

Over 122,000
sight-restoring cataract
surgeries were carried
out

**Over 2.1
million people**
were protected from
tropical diseases

**Over
27,000 people**
were empowered
through peer support
groups

**Over 585,600
people**
were supported
with medical and
rehabilitation services

**Over 5,720
children
and adults with
disabilities were
enabled to go to school**

**Over 157,300
assistive devices
were provided to people
with disabilities**

Where we work

Overview

In 2023, the CBM Global Federation supported projects in 26 countries across the world, working with 126 partner organisations. We run community-based programmes 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 |



9 **26**

CBM Ireland’s Irish Aid funded Inclusive Communities Programme: Kilifi County in Kenya, and Chimanimani and Chipinge districts in Zimbabwe.

9

Funded by Fondation d’Harcourt, with our partner BNBR, we completed the 2nd year of Youth First Kenya

12

A new partnership with Electric Aid to prevent infant blindness agreed in Madagascar to start in 2024.

26 **15**

Electric Aid funded eye-health projects in Zimbabwe and Nigeria.

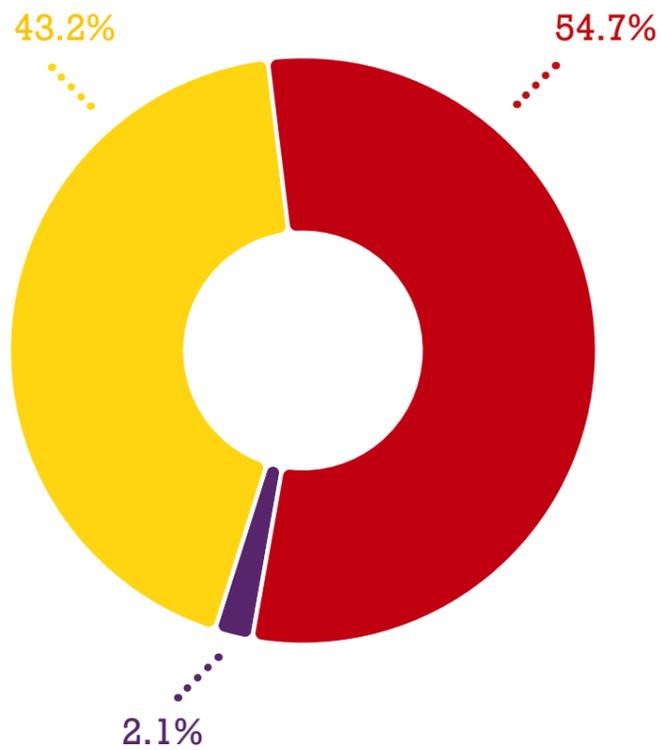
Grace, with a bright smile, sits comfortably, thanks to the support she received from CBM. ©CBM Australia



The Year in Numbers

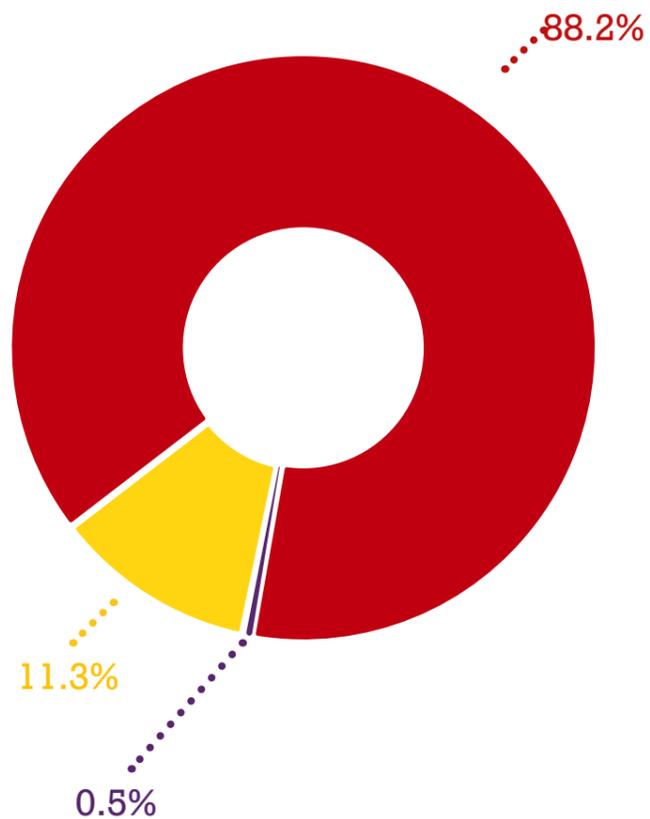
Income

- Donations & Legacies
- Grants for Government & Others
- Other Income



Expenditure

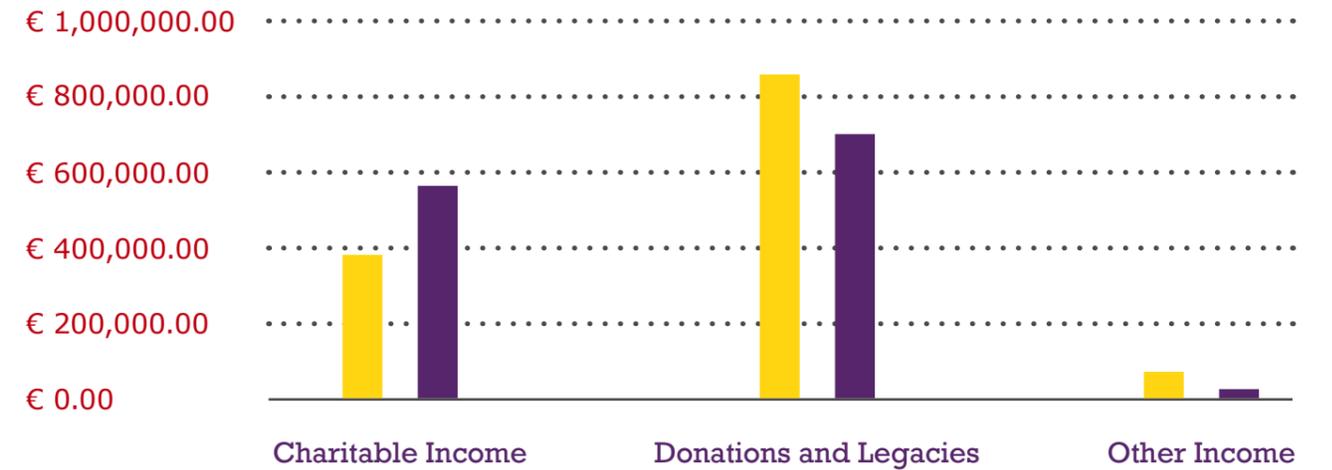
- Charitable activities
- Costs of Generating Funds
- Governance Costs



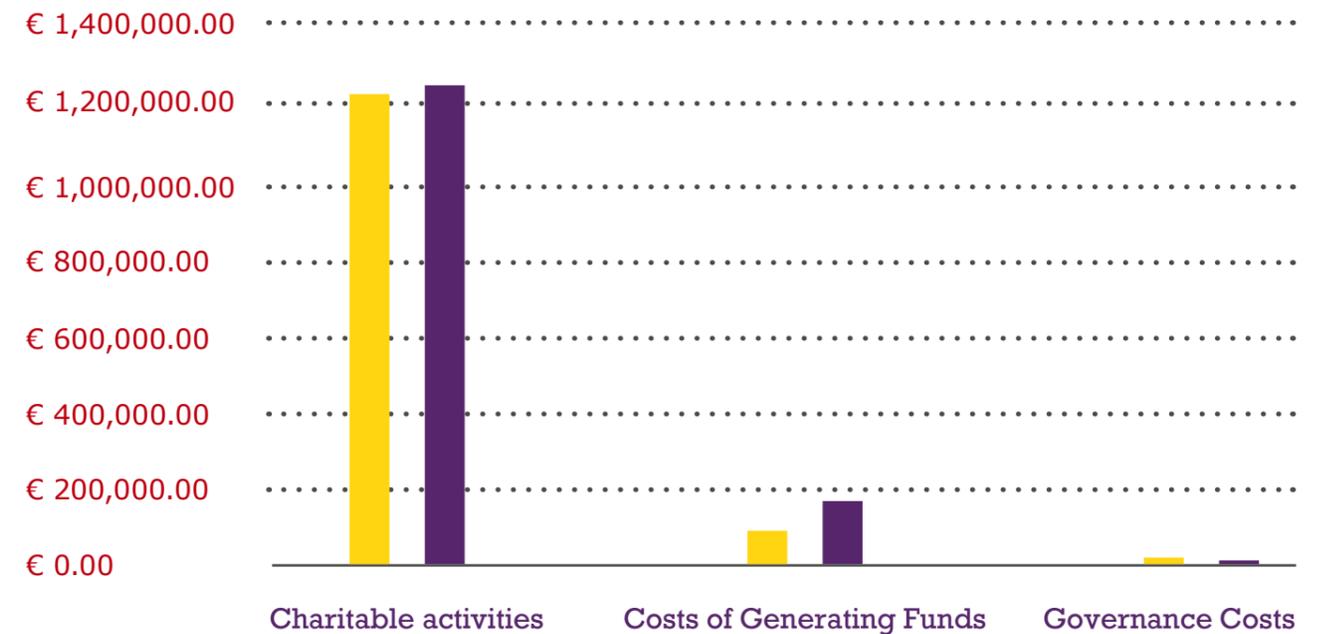
Comparative Income and Expenditure

● 2022 ● 2023

Income



Expenditure



Mary Turay, 11, undergoes a vision test for a unilateral cataract at the Primary Eye Care Center in Port Loko, Sierra Leone. ©CBM/J Crombie

Build Capacity and Expertise

CBM Ireland is a registered charity, CHY 14987 and is constituted as a company limited by guarantee, registered number 366182. CBM meets the standards of openness, transparency and integrity required to qualify for the Charities Institute Ireland's Triple Lock Standard. We are committed to ensuring accountability and transparency with disclosures of all aspects of our charitable work. CBM Ireland is Charities Institute of Ireland triple-lock certified.

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. Each year the Board of Directors reviews and documents CBM Ireland's compliance with Charities Governance 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. The guide asks INGOs to critically reflect on the messages they create and the imagery they choose, and to respect the dignity, privacy and security of content contributors. It also calls on organisations to explore the implications of the language and terms they use

We have also expanded into climate-focused coalitions ensuring disability inclusion is not forgotten in these

discussions, and as of 2023 are an active member of Coalition2030, an alliance of 75 civil society organisations working together to ensure Ireland keeps its promise to achieve the Sustainable Development Goals. This year we joined SCC – Stop Climate Chaos coalition, a coalition of civil society organizations campaigning to ensure Ireland does its fair share to tackle the causes and consequences of climate change.

2023 saw significant changes at management level with the departure of the CEO, Sarah O'Toole, and Finance Manager, Gwen Roddy, along with CBM Ireland's Programme Manager moving to GBM Global to lead their institutional funding work. Dualta Roughneen commenced as CEO in August 2023 and Brian Friel as Finance Manager in June 2023.

We commenced some significant systems changes as we migrated to a new CRM system with the support of Enclude – Technology Donations and Solutions for Irish Charities. 2024 will see further evolution as we maintain pace with technological change and adapt to increasingly complex compliance and regulatory requirements.

2023 also saw the start of a significant policy and procedures upgrading process as the Board of Directors agreed a significant revision to our Employee Handbook bringing our employee benefits in line with sectoral good practice, as well

as the adoption of a number of new or revised policies to align with regulatory requirements and best practice.





Build Reputation and Influence

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

2023 was a year of setting a vision for CBM Ireland’s advocacy work, advisory and Global Citizenship Education (GCE) work. This year, our nascent Inclusion Advisory programme made a significant gain establishing partnerships with a number of organisations. Receiving notice of funding for an EU Development Education Awareness Raising (DEAR) programme is a milestone for our GCE work.

Advocacy - Influencing for Inclusive Development

We influence the government and civil society organisations so people with disabilities and their representative organisations (OPDs) can meaningfully participate in Ireland’s international development and humanitarian actions. In 2023, our key advocacy initiatives include promoting disability-inclusive climate action and disability inclusion in the Sustainable Development Goals (SDGs).

UN Convention (CRPD) and Sustainable Development Goals (SDG):

Two Joint-Oireachtas Committees invited CBM Ireland delegations to provide witness in Leinster House. Acting CEO ad-interim, Mary Keogh, appeared before the Foreign Affairs Committee on Ireland’s progress towards achieving the Sustainable Development Goals (SDGs). Dualta Roughneen discussed Ireland’s implementation of the United Nations Convention of the Rights of Persons with Disabilities (CRPD) in relation to its commitments on international cooperation.

For the first time, the Oireachtas Committee debates have highlighted the need for the Irish government to adopt a strategic path for the inclusion and promotion of disability rights in Ireland’s overseas aid programme. We are calling for a move beyond cursory references to disability in Ireland’s overseas development approach, underpinned by its ‘A Better World’ policy, to include strategic and financial commitments on disability rights.

We also successfully influenced the Irish government with our local and global partners who co-led the drafting of the Political Declarations at the High-level Political Forum on Sustainable Development (HLPF), with Qatar. The adopted Declaration finally included the need for a rights-based approach to disability and meaningful participation of persons with disabilities in the SDGs.

Our engagement with and through Coalition2030 ensured a strong representation of inclusive texts and greater participation of OPDs in both Ireland’s official Voluntary National Review (VNR) and civil society-led shadow VNR report processes.

Networking – our unique approach to working together

We join various networks, e.g., Dóchas, Coalition2030, and IDEA, among others, to ensure our work and approach is amplified by others. CBM Ireland assumes the co-chair role of Dóchas Disability in International Development Working Group (DIDWG). We supported Irish Aid’s mapping of disability inclusion in their

Over 1.8 million people received eye-related medical services through CBM Global’s programmes

CBM Ireland CEO Dualta Roughneen speaking at the Dail



Daily life around Amboasary. A young girl is standing holding a child. And behind them are other children. In the background, there is a hut and the sea. ©CBM Global



international development programme. CBM Ireland’s work features strongly in the report.

In 2023, we took our climate networking to the next level by joining the Stop Climate Chaos Coalition (SCCC), Ireland’s leading climate justice coalition, and also securing climate-focused EU DEAR funding together with CAN Europe and three other partners

Climate Advocacy Roadmap

CBM Ireland joined a small team of four led by Dr. Mary Keogh of CBM Global to develop our [Climate Advocacy Roadmap](#). The roadmap sets out our intended direction of travel for climate advocacy (2023 – 2026). Our aim is to influence international, regional and national level climate policies so they to fully reflect the inclusion of persons with disabilities.

COP28

For the first time, CBM Ireland attended the climate-focused ‘Conference of Parties’ at COP28 in Dubai. We organized a side event at the Climate Justice Space, highlighting the need for Organisations of Persons with Disabilities to participate meaningfully in global climate action. OPDs from our programme countries, Nepal and the Philippines, along with disability and mainstream climate activists from various parts of the world, spoke at the event and expressed solidarity.

Ahead of COP28, we provided technical advice to the COP28 Presidency on improving accessibility throughout the climate conference processes. This had a major impact that benefited all participants navigating the physical and virtual spaces and resources.



Policy Research

CBM Ireland joined CBM Global to carry out a major piece of policy research analysing the implications of a missing disability agenda across the government’s climate, humanitarian, and DRR policies in all 16 CBM countries. The outcomes will support our future advocacy and programming work, as well as acting as a resource for others in the sector in addressing this crucial area.





CBM Ireland Advocacy Manager Mahbub Kabir speaking at the UNPRPD-led side event at COP 28

CBM Ireland’s Mahbub Kabir spoke at the UNPRPD-led side event at the Dubai government’s flagship education event RewirEd, highlighting the role of OPDs in national climate and education policies.

Our partners presenting at the Scottish Parliament

How are disability inclusion, climate change and mental health linked within international development? One of our federation members - CBM UK - sought to respond to this question at an event at the Scottish Parliament. Johnson Fani-Matenga of CBM Ireland partner Regional Psychosocial Support Initiatives (REPSSI) addressed the attendees live from Zimbabwe on the intersections of mental health and climate change. Johnson described the devastating impact of the cyclones that have ripped through southern Africa in recent years on livelihoods, mental health, and capacity to build resilience, as well as the various ways in which REPSSI is providing support to those affected.

Our work presented at the UN Conference of State Parties (COSP16)

In 2023, CBM Ireland’s interim CEO, Dr. Mary Keogh and together with Rose Umutesi, our network partner Pan-African Network of Users and Survivors of Psychiatry, were invited to speak at Ireland’s official side event at the 16th Conferences of State Parties on the CRPD, known as COSP16 at the United Nations in New York. Mary presented two case studies from CBM Ireland’s Inclusive Communities project, highlighting the significance of disability-inclusive mental health programmes in low-resourced contexts.

Our work in the communities featured at a Dublin TED-talk themed conference

Our colleague Edwin Osundwa – the Country Director of CBM Kenya – presented our inclusive practices in healthcare in Kenya at the Irish Global Health Network (IGHN)’s TED-Talk themed event in Dublin.



CBM Global Advocacy Director Mary Keogh and Rose Umutesi of the Pan-African Network of Users and Survivors of Psychiatry at the United Nations with the Irish delegation



CBM Kenya CD Edwin Osundwa speaking at Irish Global Health Network event in Dublin



“We have continued to support other agencies to ensure the wider sector takes an inclusive path in its development and humanitarian action.”

Inclusion Advisory Programme

We have continued to support other agencies to ensure the wider sector takes an inclusive path in its development and humanitarian action. In 2023, we took a transformative role by moving our focus from the partner’s headquarters level to supporting some of their programme countries, even where CBM Global Federation does not operate. Our advisory partners in 2023 include Trocaire and Viatores Christie (VC). We have provided remote helpdesk support to four country programmes of Trocaire, in Sierra Leone, Rwanda, Lebanon,

Salisu Maiangwa in Chirbin receives support from CBM in his community. ©CBM Global



Build Programme

and Honduras. We supported them in cascading capacity strengthening and knowledge sharing with local OPDs in their programme countries.

We have developed a knowledge partnership with the University of Exeter to work alongside them on a longitudinal research project, which will facilitate our increased recognition by the knowledge industry.

Global Citizenship Education (GCE) Programme

In 2023, we deepened our engagements with the key GCE providers in Irish and European contexts through dialogues, promoting meaningful participation of OPDs in the GCE space, advising inclusive approaches, and co-creating projects with local OPDs. Ireland's key civil society networks, such as Dóchas and IDEA invited us to speak at their annual events.

We continued highlighting the need for meaningful participation of Irish people with disabilities in the sector. As a result, we gained trust of Independent Living Movement Ireland (ILMI) – Ireland's leading representative organisation of persons with disabilities who has

partnered with us in co-creating a project funding application.

Funding Fairer Futures

CBM Ireland's Funding Fairer Futures project is a multi-actor consortium initiative funded by the European Union, commencing early in 2024. CBM Ireland's role in the project will be to provide small grants to organisations of people with disabilities (OPDs) in Europe and the Global South to support their engagement in climate action. CBM Ireland will work together with leading civil society organisations - Climate Action Network (CAN) Europe, Women Engaged in Common Future (WECF), Ecolise, Generation Climate Europe (GCE) and Climate Action Network (CAN) International – which will create an avenue to promote the voice of people with disabilities in the climate narrative, and to ensure their contribution to this critical area is heard and amplified.



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

In 2023 CBM Ireland working with country teams and partners in Kenya, Nigeria and Zimbabwe delivered projects in Inclusive Eye Health, Community Mental Health and Community Based Inclusive Development.

Inclusive Communities

2023 saw year two of implementation of CBM Ireland's flagship community-based inclusive development and community mental health project, Inclusive Communities.

In 2023 the Inclusive Communities project increased access to rights and participation of people with disabilities on personal, community and societal levels in Kilifi County, Kenya and Chimanimani and Chipinge Districts in Zimbabwe. The project focused on women, girls and people with mental health and psychosocial disabilities. We worked with partners **Basic Needs Basic Rights (BNBR)** in Kenya and **Regional Psychosocial Support Initiative (REPSI)** in Zimbabwe and collaborated

with people with disabilities, government entities, organizations of persons with disabilities, civil society organizations, and caregivers in the delivery of the project.

The project's goal was to achieve three main outcomes:

- 1. People with disabilities, their families and their representative organisations are strengthened and effectively advocating for themselves.**
- 2. People with disabilities are visible, equal participants in community life, with access to available, affordable, inclusive services.**
- 3. Government, civil society and the development sector are increasingly disability inclusive.**

The project sought to empower people with lived experience of mental health conditions to engage with the public and dispel myths and misconceptions around disability. 99 people were trained to become community disability champions who were empowered to dispel myths and misconceptions around disability and to challenge stigma.

By engaging employers, government safety nets, providing seed funding



Over 29,100 people
 across the globe were provided with community mental health services: over 14,600 women and girls and over 14,500 men and boys



Psychiatric Nurse Hope Katana (centre left) during a community outreach activity. Photo by BNBR

and village savings and loans associations (VSLAs) and self-help group formation and strengthening, Inclusive Communities improved the economic capacities of people with disabilities.

In Kenya 160 medical staff took part in training and capacity building in disability inclusion, psychosocial support and mental health. The Kilifi department of mental health staff were trained in human rights, empowerment of clinicians, promotion of patient-centred care and reduction of stigma and discrimination, as well as the WHO [Quality Rights](#) e-training on mental health.

The project promoted engagement between people with disabilities and national and county governments which allowed the voices of people with disabilities to contribute to public policy and systems to better their social, physical and economic lives. In Kenya the project supported the Kilifi County Assembly members to deliberate on the county’s mental health agenda. In Zimbabwe, participants in the project took part in the 11th Annual National Disability Expo, providing a national-level platform for people with disabilities to document their needs and advocate for their rights.

The Inclusive Communities project is driving transformative change by championing the rights and participation of people with disabilities while dismantling stigma, raising awareness, and advocating for systemic change.

In 2024, Inclusive Communities will evolve to become EQUALISED, with continued funding from Irish Aid to continue responding to meet the rights and needs of people with disabilities, working with their representative organisations to bring about sustainable change in Kenya and Zimbabwe.



A Nurse’s Story



“I feel fulfilled when I see clients with mental illnesses getting better and reintegrating back into community life.”

In my six years of being a mental health nurse in Kilifi County, I feel that the past two years have been my most fulfilling years as a Psychiatric Nurse.

For a long time, there had been a general lack of awareness amongst the community about mental health, poor prognosis amongst clients due to lack of follow up, higher number of defaulters due to lack of finances to buy medication, and some essential drugs were not stocked at the pharmacy.

However, thanks to the commitment by the county’s leadership team to streamline mental health service provision, and the timely introduction of the Inclusive Communities project in Kilifi County, we have seen tremendous change.

With the Inclusive Communities project came a lot of mental health outreach activities in the community. The immediate result was increase in number of clients seeking mental health services, positive attitude towards mental health services, better prognosis in clients with mental health conditions and supportive family members who now got to understand that mental health conditions were illnesses just like any other, and not

the result of long held misconceptions such as curses, witchcraft, or sorcery.

One other thing I find amazing about the Inclusive Communities project is how it speaks to the needs of the community. One of the biggest challenges we have that hampers access to services is the poor socioeconomic state of a significant portion of the community. This means that they don’t have adequate resources to cover the requisite monthly visits to the health facility to enable us to monitor their progress. This project therefore mitigates this by having a component of home-based care.

One of my clients, Brian (not his real name), a Form 2 student with a diagnosis of schizophrenia had been discontinued from his schooling for about a year due to his illness. In spite of being on treatment, he kept having relapses and at one point, his parents were chased from the community following accusations of bewitching their son. Brian’s parents had lost hope in treatment and at one point they stopped medicating their child. Currently, however, following our intervention, Brian has shown great improvement and has been able to resume his schooling.

Cecilia weeds her crops in Kenya.
©CBM Global

Youth First Kenya

In collaboration with Basic Needs Basic Rights Kenya and funded by Fondation D’Harcourt, we are implementing the Youth First Kenya project, which aims to increase mental health literacy and promote resilience through an evidence-based program targeting adolescents in school in Kilifi County.

Youth First Kenya is a teacher-facilitated, school-based program that draws from the latest research in positive psychology and social-emotional learning. Teachers have been trained and supported to lead and facilitate student peer support groups. Through this dedicated curriculum, teachers learn to help students identify character strengths, solve problems, set goals, listen to others, work with classmates, and manage their emotions. Joint peer-learning sessions provide a platform for students to learn from each other and leverage on best practices to influence other learners and the community at large. For the most vulnerable students, referrals to mental health services are provided for early intervention.

The project also raises awareness about mental health through sensitization campaigns in the communities where the Youth First Kenya curriculum is rolled out,



specifically targeting students’ parents and guardians. School drama and music festivals also promote messages about healthy coping mechanisms and mental health care.




Over 4,400 teachers received inclusive education-related training through CBM’s global efforts

CASE STUDY Teacher in focus:

.....
54-year-old Raymond Kadenge is a teacher at Ndatani Primary School in Kilifi County, specializing in Science and Technology. He has been teaching for over 15 years and was happy to share his experience about how Youth First Kenya has greatly improved his attitude towards learners.

“Youth First Kenya has improved the way I handle learners not only when I am teaching them but also when I am handling disciplinary cases in the school. I have improved my listening skills as well as my attitude towards the students. Previously as a teacher, I did not listen to the perspectives of the students, I didn’t believe they had an opinion.”



“Thanks to Youth First Kenya I now consider myself a good counsellor.”

“Today my approach to teaching is very child-centred and customer focused. I now understand the child is my customer and therefore I am conscious of addressing their needs. Thanks to Youth First Kenya I now consider myself a good counsellor. I have changed the way I handle discipline cases by focusing on providing guidance in place of punishment.”

“I have noted that I am now more approachable to the students, they now freely come to me to share the challenges they are facing both at home and in school. I am humbled because many of them ended up identifying me as their role model as they appreciated my being on the same level as them.”

At a recent Inclusive Community Project meeting in Kilifi County, over 200 people discussed mental health with guidance from Local Community Champions. CBM Global and Basic Needs are expanding their support and advocacy across the region.
©CBM Global



Inclusive Eye Health

Eye health in Zimbabwe

In Zimbabwe, the World Health Organization (WHO) estimates that approximately 125,000 people, which is roughly 1% of the population, are visually impaired. Among them, a significant portion of around 62,500 individuals are suffering from blindness primarily caused by cataracts. Unfortunately, there exists a considerable backlog of cataract surgeries in Zimbabwe due to a shortage of ophthalmologists, insufficient numbers of ophthalmic nurses, a lack of essential equipment and supplies, and weak integration of primary eye care into the Primary Health Care system.

An Electric Aid supported project assisted with the procurement of key ophthalmic equipment, that is vital for detection and treatment.

The acquisition of the ophthalmic equipment's has resulted in improved service delivery to the hospitals, which experience high volumes of patients seeking eye care. The hospital can now provide more efficient and effective treatments, leading to better patient outcomes. The project trained 22 ophthalmic nurses from Harare and Manicaland in retinoblastoma, funduscopy, basic pediatric ophthalmology and patient counselling.

Eye health in Nigeria

In Nigeria, CBM worked to strengthen the provision of eye health services in the Northwest Region of Kano and Jigawa States, ensuring people with eye health conditions could access quality and affordable treatment. Thanks to Electric Aid, CBM were able to procure key ophthalmic equipment for ECWA Eye Hospital, leading to improved service delivery to high volumes of patients visiting the Eye Hospital.

By offering affordable and top-quality eye health services, the hospital has successfully treated patients with limited financial means, granting them the opportunity to preserve or regain their vision. This has not only allowed individuals to resume work but also access other essential services, supporting themselves and their families, and ultimately leading to a reduction in poverty and an enhancement in their overall quality of life.



Build Donor Giving

Samuel has been a dedicated physiotherapist at CBM partner ELIM Christian Vocational Training Centre in Igede, Oju Local Government Area, Benue State, Nigeria, for the past five years.
©CBM Global

CBM Ireland generates income through donations from our network of generous and loyal supporters throughout Ireland and beyond. In 2023 we raised €738,389 from donations and legacies and acquired 243 new donors along the way. We are, as always, immensely grateful for the ceaseless generosity of our donors, without whom we could not continue to deliver impactful programmes. These gifts were given by our loyal regular monthly supporters, in response to monthly appeals such as the Madagascar & Kenya food crisis, legacy donations from supporters who have sadly passed away, in response articles in the Irish Catholic, and through a number of major individual contributions.

We were thankful that the Galway Garden Festival was running again in 2023 and we would like to highlight the continued support of Eamonn O'Donoghue and other members of the festival committee to the work of CBM Ireland. We would like to thank our many other donors, whose support was pivotal in a challenging year, such as Electric Aid, who remain steadfast in their support of CBM's work over the years. Also, Foundation d'Harcourt who supported CBM Ireland's Youth First Kenya programme which is an initiative that aims train teachers in inclusive

pedagogy. Finally, also thank you to Coalition2030 for supporting the work of James Crombie travelling to Kenya to document CBM Ireland's work through a series of inspiring photographs.

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



With CBM support, Mosa's disability does not prevent him from cultivating his land.
©CBM / Viviane Rakotoarivony

Mosa's Story

Mosa is a 45-year-old man, with a physical and intellectual disability who has difficulty expressing himself. He lives in the Commune of Berano Ville, in the District of Ambaoasary in Madagascar. Because he does not have a crutch, he uses his spade for his daily commute.

Mosa is not able to live on his own and his mother takes care of him daily. Despite his disability, he helps the family by growing roots and tubers such as cassava and sweet potatoes. However, due to the climate change related drought plaguing Madagascar, their plantation can no longer yield enough crops to support their most basic needs. To survive they had to sell their house, and when there is nothing left to eat in the area, they must travel to Amboasary, about 15 km away from the village, hoping to get some food for the day. "We leave early in the morning and arrive late in the evening because I cannot walk fast." Mosa. For his mother, their living conditions are particularly challenging – "It is difficult to take care of Mosa, do the chores and still find a way to get some money for us to survive".

Thankfully, we work with families like Mosa's during times of crisis to provide emergency food, cooking equipment,



“ We thank CBM because we suffered a lot before, we received money that allowed us to buy pots and also some food to eat ”

medication and other essentials as well as livelihood support. His mother says: "We thank CBM because we suffered a lot before, we received money that allowed us to buy pots and also some food to eat."

In our humanitarian work, as well as providing emergency relief we collaborate with local disability organizations to ensure that other agencies reacting to the disaster make emergency relief accessible to individuals with disabilities.



Build Profile



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

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 €7,500 and reach thousands of people.





In October of 2023, we hosted a photo exhibition and panel discussion at the Royal College of Physicians Dublin to celebrate the 20-year anniversary of CBM Ireland's founding. With a collection of 24 photographs from James Crombie and Viviane Rakotoarivony, we chronicled the many achievements and personal stories of positive change brought about by CBM Ireland's work.

In the panel discussion, Donors had the chance to hear from many influential voices, including Edwin Osundwa, Country Director of CBM Kenya, and Michael Moynihan, Chair of the Joint Oireachtas Committee on Disability Matters. Our marketing for this event included paper and radio appearances, enabling us to expand our reach and to disseminate our message to wider audiences.



James Crombie, whose work was featured at our event, captured in photo the beautiful story of Charity Muguru Muchoki, a twelve-year-old girl with Down Syndrome. His work allowed our supporters to experience the real impact of our work and create a personal connection between themselves and the people whom they help, such as Charity and her family.



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 NonGovernmental 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 75 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.

CBM Ireland's Board of Directors

CBM Ireland's Board is committed to ensuring the organisation delivers on its mission and upholds its core values through strategic direction, leadership and financial oversight. 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. Further details on the Board of Directors can be found in the Directors' Report.

CBM Ireland's Board consists of six directors, all of whom contributed their time and expertise on a voluntary basis. They met four times in 2023 – virtually, in line with Government guidelines - 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 Overseas Programme Committee; The Human Resources and Remuneration Committee; The Fundraising, Advocacy and Communications Committee; and The Governance and Policy Committee, each of whom met twice in 2023.



Safeguarding

It is our responsibility at CBM to make sure that all children and adults who engage with our advocacy, advisory work, development, and humanitarian field programmes are safeguarded to the greatest extent possible.

At CBM, we believe that every child and adult has the right to be protected from all forms of harm, abuse, neglect, and exploitation, regardless of age, gender, sexuality, sexual orientation, religion, ethnic origin or whether they have a disability. CBM has a zero tolerance toward all forms of abuse and takes seriously any safeguarding concern or allegation involving CBM Global staff, representatives, and partners.

This means that we will:

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

This means CBM will put in place systems and procedures to ensure that our staff, representatives, programmes and operations do no harm to children, adults-at-risk and programme participants; that we do not expose them to the risk of harm, abuse, neglect or discrimination; and that all safeguarding concerns or allegations raised in relation to CBM are appropriately responded to in a timely manner and reported to the appropriate authorities.

Safeguarding Focal Persons

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

- Provide support to colleagues to prevent and respond to safeguarding incidents and concerns
- Receive safeguarding incident reports
- Escalate incident reports appropriately and seek additional support as needed when managing incidents.
- Raise awareness and promote best practices in safeguarding through trainings and regular briefings.

Inclusive Communities: increasing access to rights and participation of people with disabilities on personal, community and societal levels, in Kenya and Zimbabwe. ©CBM/ Hayduk

Looking forward to 2024

While we are delighted to share our progress from 2023, 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.

BUILD CAPACITY & EXPERTISE:

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

With a number of changes in the management team in 2023, bringing in a new CEO, Finance Manager and Programmes Manager, we look forward to working together with purpose and

building on the strong foundations laid by our predecessors. We look to build an organisation founded on our values that will continue to work towards our mission of ending the cycle of poverty and disability. We will continue to review what we can offer employees and continue to ensure CBM Ireland remains an attractive place to work. We will transition to a new accounting package to ensure we continue to manage our finances to the highest standards. 2024 will see a significant review and updating of all organisational policies and procedures.

BUILD REPUTATION & INFLUENCE:

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

In our advocacy we will continue to build upon the work done this year, cementing our place in new coalitions and continuing to influence those to

which we belong. Through our work, we will build new relationships and influence lasting and inclusive change in the sector, in policy, and across the globe. Our priority in 2024 is to work with others to ensure the Irish government brings disability from the periphery of its overseas aid to a much more central position. We will look forward to the planning around the successors to the Sustainable Development Goals to advocate for greater attention and focus on people with disabilities. As part of our focus on disability inclusion in the climate change agenda, CBM Ireland's EU funded DEAR project, Funding Fairer Futures, begins in 2024 and will continue through to 2028. Broadening engagement and empowerment for inclusive transformative climate justice in Europe and beyond, CBM Ireland will continue to advocate for and build capacity in disability inclusion.

BUILD PROGRAMME:

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

We will continue to build on our partnership with Irish Aid as a key funder of our work in Kenya and Zimbabwe. We will close our Inclusive Communities programme and establish a new

Nuru, 9, has faced challenges with seizures since birth, affecting her mobility and schooling. Despite these difficulties, she is cared for and supported by her loving family and is now receiving medication through the Inclusive Communities project.
©CBM/J Crombie

programme called EQUALISED which will build on the successes and lessons learned, bringing mental health and psychosocial disability change in Kenya and Zimbabwe, while strengthening our partnerships with organisations run by people with disabilities. We will also start a pioneering programme in Madagascar with support from Electric Aid, which will not just ensure that children with preventable blindness are screened, identified and treated over the course of the project, it will ensure that community health workers in remote and isolated areas will have the skills and equipment to take this work forward beyond the project itself. We will continue to apply for funding from the EU to further our work on disability inclusion. We hope we will be able to bring our current programme partnership with Fondation D’Harcourt to a successful conclusion in 2024 and move forward together into 2025 and beyond.

BUILD DONOR GIVING:

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

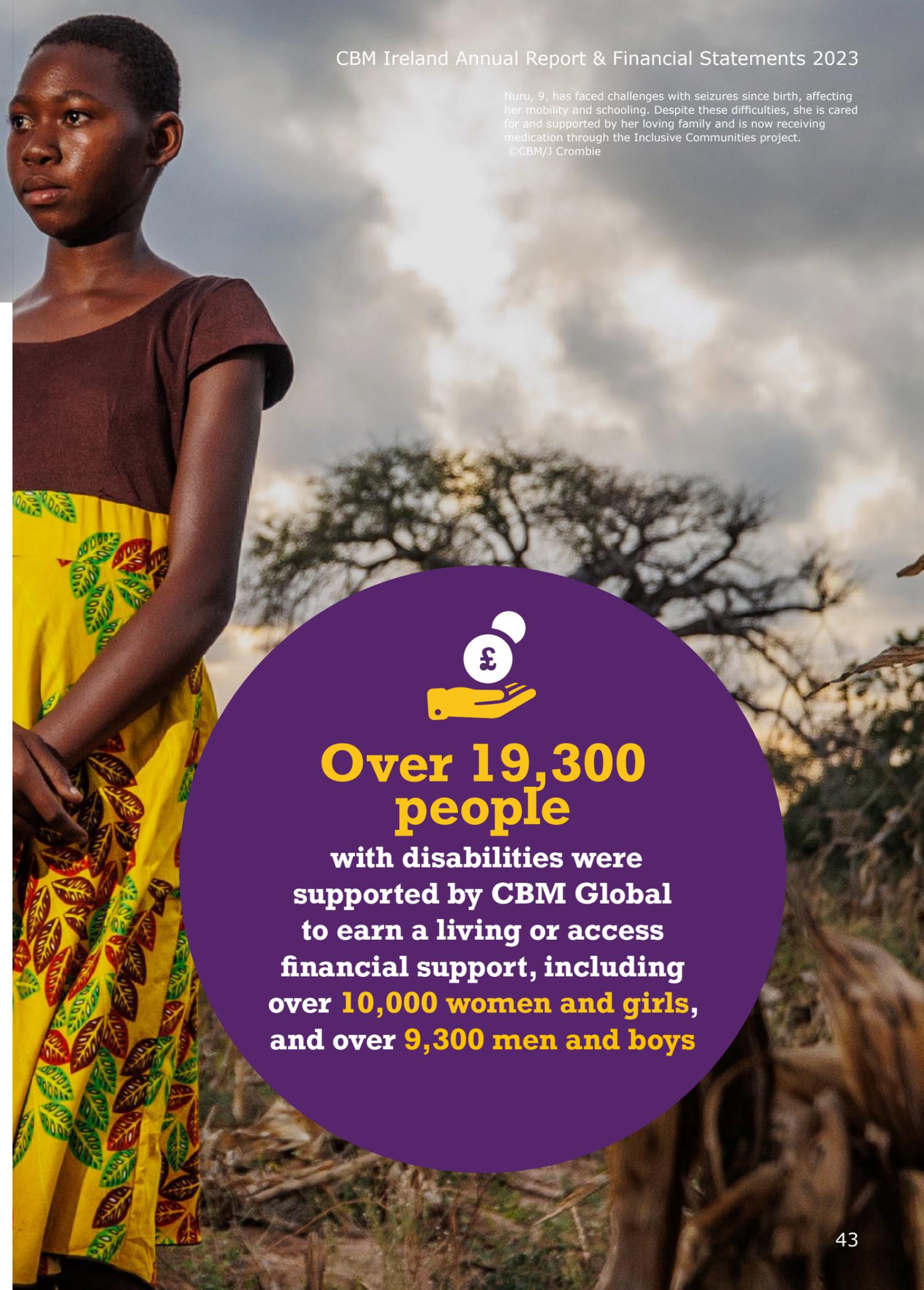
Our next challenge for fundraising is to expand our digital marketing and acquisition, both in favour of a greener future and to penetrate a newer and younger donor market. Going forward, we will continue to provide our donors with mails which timely and transparent

news and updates about our work in the form of our appeals and newsletters. However, in our ever-modernising world, where print media is in steady decline and the rising cost of living has increased the cost of production significantly, in 2024 we must continue to focus on building our digital presence to ensure we can continue to reach out to our existing donors and acquire new ones. We will embed our fundraising processes into our new CRM system through 2024 harnessing its greater capabilities.

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. We hope to be better known amongst the Irish public through a digital presence so that we can work with them as multipliers to bring the necessary focus on disability inclusion into Ireland’s overseas assistance especially as Ireland enters into a pre-election period and political parties formulate their election priorities.



Over 19,300 people

with disabilities were supported by CBM Global to earn a living or access financial support, including over 10,000 women and girls, and over 9,300 men and boys

Rose cares for her adult nephew Robert, who has severe mental illness in Malawi; they receive support from a CBM partner that provides peer-support and helps promote understanding of mental health. Rose with other family members on the plot of land near their home.
©CBM UK

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Legal and Administrative Information

Directors

Mark Finan
 James O’Dowd
 Linda Ryan
 Vivienne Brennan
 Eoin McManus (Chairperson)
 Ciara Cribben (Appointed 22 February 2023)
 David Dalton (Appointed 6 March 2024)

Secretary

James O’Dowd

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



Directors' Report

The Directors present their annual report and financial statements for the year ended 31 December 2023. 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 (Chair), Vivienne Brennan, Mark Finan, Morgan McElligott (resigned 30th April 2023), James O'Dowd, Linda Ryan, and Ciara Cribben (appointed 22nd February 2023). Of the six directors at the end of 2023, three 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 Policy Specialist in the Markets Policy 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

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

Ciara Cribben

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

Mark Finan

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

James O’Dowd

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.

During the year the Board met on four occasions in February, May, September and December. Each board committee (listed below) met on two occasions during 2023. All meetings were held virtually until December 2023 following on from Covid-19 restrictions when hybrid meetings were re-introduced. During the year the Board met on four occasions in February, May, September and December. Each board committee (listed below) met on two occasions during 2023. All meetings were held virtually until December 2023 following on from Covid-19 restrictions when hybrid meetings were re-introduced.

Attendance record of Board of Directors 2023:

Mark Finan	4/4
James O’Dowd	2/4
Linda Ryan	4/4
Vivienne Brennan	3/4
Eoin McManus	4/4
Morgan McElligott (resigned 30th April 2023)	0/1
Ciara Cribben (appointed 22nd February 2023)	3/3

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.

The directors have paid due regard to guidance issued by the Charity Regulator Authority in deciding what activities the charity should undertake.

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 2024, two Directors are due to complete their second four-year term and are required to step down from the Board. James O'Dowd will complete his tenure as Board member and Company Secretary in November 2024. Mark Finan is due to complete his second four-year term in September. Due to his membership of CBM Global Board of Directors as a nominee of CBM Ireland, it was decided by the Board of Directors to extend his term to align with his CBM Global term, to 11th September 2026 pending approval by the Members at the Annual General Meeting in June 2024.

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.

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 2023 was chaired by Linda Ryan with Vivienne Brennan as member. The Committee met twice in 2023 in April and November.

2. Overseas Programme Committee

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

The Overseas Programme Committee in

2023 was chaired by Vivienne Brennan with Morgan McElligott and Ciara Cribben as members. Bill Nolan, a former Board member, forms part of the Committee as an external representative. The Committee met twice in 2023 in April and September.

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 2023 was chaired by James O'Dowd with Linda Ryan as member. The Committee met twice in March and November.

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 Fundraising, Advocacy and Communications Committee in 2023 was chaired by Eoin McManus with James O'Dowd and Ciara Cribben as members. The Committee met twice in March and September.

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 Committees and individual

directors and to ensure that the Board fulfils its legal, ethical, and functional responsibilities.

The Governance and Policy Committee in 2023 was chaired by Eoin McManus with Mark Finan and Vivienne Brennan as members. The Committee met twice in February and September.

The members of CBM Ireland are the current Board of Directors plus five others, and their liability is limited to €10.

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 2023, the Senior Management Team underwent significant changes. The CEO, Programmes Manager and Finance Manager all departed between March and June 2023, with replacements commencing in July, August and November respectively. The departure of three leadership roles simultaneously created challenges for the organisation and Board of Directors in order to maintain operations and to meet internal and external commitments. An interim- CEO was appointed on secondment from CBM Global on a part-time basis from April to August 2023 in order to ensure organisational continuity.

Staff and volunteers

The number of staff employed by CBM Ireland was an average of 7 FTE over the course of the year. There were 8 positions in the organisation in 2023, with one of these being a part-time, 60% role. The ratio of the gross salary of the lowest paid staff member to that of the highest paid (excluding interns) is 2.8:1. Two additional roles to be funded directly by an external grant are approved to be filled in 2024 for four years pending the approval of funding.

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 .

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) will commence a climate advocacy programme in Europe in 2024.

Risk management

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

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

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

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

- The charity's aims are achieved more successfully;

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

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

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 2023 saw the Gross Risk in this area increase significantly due to the departure of three members of the Senior Management Team in a short space of time. The Board took quick decisions to appoint an interim CEO on secondment from CBM Global to ensure organisational continuity while engaging an external recruitment agency to secure strong candidates to fill the role on a longer-term basis. By the end of 2023, all three roles had been filled, reducing the risk level considerably, however with a small team, the risk of loss of key staff remains an area of concern.

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 2023 saw the Gross Risk remain steady but of concern as regular giving through direct debits and standing orders dropped across the year and fundraising through appeals was particularly impacted by the conflict in Gaza in October and November, recovering in December. A need to continue to invest in acquiring new donors was agreed by the Board along with the need to look at strategies to replenish and grow the funding base through regular givers.

Risk 3: Non-compliance with regulations and legislation:

Compliance with existing and evolving legislation in relation to the workplace, charities' law and companies' law, creates a significant governance burden on the Board of Directors and the management team of a small organisation. Inability to comply may result in reputation damage, loss of funders and loss of the organisation's charity status. The commitment of the Board of Directors to ensure compliance with the CRA Code of Good Governance requires the Senior Management Team to continually monitor developments and report to the Board of Directors on continued compliance. Support from Adare Human Resources provides an additional resource in complying with HR and workplace legislation developments.

Developments in 2023 saw significant turnover of staff at management level increasing the risk of noncompliance with regulations and legislation due to absence of key roles and loss of institutional knowledge and the increased likelihood of error or oversight. A CEO statement of compliance was presented to the Board of Directors at the December Board meeting along with a detailed review of compliance with the CRA governance code. In 2024, it was agreed to review the full suite of policies which CBM Ireland has in place and to bring them up to date as required.

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 31 December 2023, 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 health and safety policy is to:

- Comply, at a minimum with all applicable legislation and continually improve our health and safety stewardship towards industry best practice;
- Ensure our employees are aware of and implement the company's health and safety imperatives;

- Ensure that our company provides a healthy and safe workplace for all employees and take due care of all visitors to our business premises;
- Require all our company employees to work in a safe manner as mandated by law and best practice;
- Ensure that all staff travelling overseas have the necessary travel, health insurance and security clearance
- Ensure CBM Ireland's office is fully accessible.

Objectives and Activities

Vision, aim and values

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

Overcoming barriers

Our aim - together with our partners - is to work alongside people with disabilities in the world's poorest places to fight poverty and exclusion and transform lives. We work with the most marginalised in society to break the cycle of poverty and disability and build inclusive communities where everyone can enjoy their human rights and fulfil their full potential.

Values

Our core values underpin the way in which we behave and go about our

purpose. They are clearly expressed through our thinking, behaviour and decision making together, they establish our working culture.

We Champion Inclusion: We 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.*

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

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 2023

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.

International Programmes

In 2023 the programme focused on working towards achieving three strategic objectives: increasing and diversifying grant funding; working in partnership with others on inclusive programme cycle management; designing and delivering quality programmes.

Increasing and diversifying funding

In 2023, CBM Ireland developed four strategic funding applications that if realised would see an increase and diversification of institutional funding. These were:

EU DEAR Programme Funding Fairer Futures – Raising public awareness of development issues and promoting development education in the European Union. CBM Ireland as part of a consortium, led by Climate Action Network (CAN) Europe, submitted a proposal for the project Funding Fairer Futures aimed at broadening engagement and empowerment for inclusive and gender transformative climate justice in Europe and beyond.

The project application was successful and will be implemented by the consortium members across Europe and in the global south over four years, starting in 2024. CBM Ireland's component will focus on supporting organisations of people with disabilities to learn about climate change and take part in climate action.

Irish Aid Civil Society Fund 2024. In 2023 Irish Aid revised the CSF fund, with an increase in the funding envelope and duration of potential projects. CBM Ireland submitted an application for a programme called: *EQuaLISED - Enhancing Quality Living: Inclusive Systems Enabling Disability*, in Kenya and Zimbabwe over five years, with a total budget of just under €3.5 million. The programme, if funded, will build on the gains of the Inclusive Communities project with a focus on mental health and community based inclusive development.

Irish Aid Global Citizenship Education Grants (2024). CBM Ireland submitted a project concept entitled Development Education Communicating Inclusion of Disability Equality (DECIDE), which would be implemented in Ireland over three years, with a total budget of just under €0.5m. The project, if funded, will build the knowledge and capacity of persons with disabilities and their representative organisations on the SDGs and climate action.

Electric Aid Strategic Partnership Funding 2024. CBM Ireland was one of three organisations invited to apply under a new strategic funding call focused on health. This new approach for Electric Aid is for 12-month funding, that can be extended by a further two years upon successful demonstration of delivery of project objectives. CBM Ireland submitted an application for a programme called Preventing Childhood Blindness in Madagascar:

Introduction of Newborn Screening, a three year programme with a total budget of €190,000. If funded, the programme will screen newborn children in two targeted districts for preventable blindness causing diseases in Madagascar

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.

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 2023, 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

2023 saw the completion of the two-year Inclusive Communities project in Kenya and Zimbabwe, funded by Irish Aid, supported by co-funding from Electric Aid and CBM Switzerland. The Inclusive Communities project was successful in its objective to increase access to rights and participation of people with disabilities. In 2023 the percentage of people with disabilities/ mental health difficulties surveyed reporting that they are empowered to participate and be involved in decision-making at community level in relevant development and political processes

increased from a baseline of 3%, to 78% in Kenya and 65% in Zimbabwe. The percentage of organisations of people with disability (OPDs) reporting that they are empowered to participate and be involved in decision-making at community level in relevant development and political processes increased from 20% to 62% in Kenya and 90% in Zimbabwe. In 2023, 15,240 (3,810 male, 11,430 female) people were educated and informed in Zimbabwe through platforms like roadshows and community radio. In Kenya, 48 radio programs were conducted to promote disability awareness and challenge myths. Training was provided to 77 local government staff (46 male, 31 female) in disability inclusion, psychosocial support, and mental health. 118 teachers (54 male, 64 female) were trained on disability inclusion and psychosocial support. Accessibility audits and action plans were developed for 63 schools, with renovations carried out in 3 schools to improve access for children with disabilities.

In November 2023, CBM Ireland received a six-month bridge funding from Irish Aid of €185,000 to enable continuity of programmes until the Civil Society Fund call for proposals is assessed in 2024. CBM Ireland extended the targets of its two-year Inclusive Communities programme which was delivered between November 2021 and October 2023 for an additional six months to April 2024.

Youth First Kenya

In 2023, with funding support from Fondation d'Harcourt, CBM Ireland continued building on the success of the first year of the Youth First Kenya project which increases access to rights and participation of youth affected by mental illness or psychosocial disabilities.

The projects builds individual resilience while promoting inclusion at personal, community and societal levels in Kilifi County, Kenya. The programme continued to focus on pupils in primary education, preparing them for their transition to secondary schools by providing them with knowledge and skills to advance their education and lead productive and healthy lives.

The programme takes pupils through courses on emotional & social resilience. The emotional resilience sessions cover character strengths, self-esteem, goal setting, regulating emotions, benefit finding and gratitude. The social resilience sessions cover listening skills, collaboration, trust, assertiveness, self-advocacy, problem-solving and conflict resolution. Additional physical health sessions cover the health system, nutrition, hygiene, water and sanitation and other areas relevant to teenagers.

The project promoted participation of students with lived experience of mental health challenges in extracurricular activities and trained teachers and county education officers on mental health and disability inclusion. The Youth

First Kenya resilience programme increased its coverage from 6 schools in 2022 to 34 schools in 2023, with the students, teachers and county education officers largely reporting positive benefits from the trainings and practices of the curriculum.

Inclusive Eye Health in Nigeria and Zimbabwe

In 2023, CBM Ireland continued its support of two eye health projects in the North-West Region in Nigeria and Manicaland and Harare provinces in

Zimbabwe. With funding from Electric Aid, the project procured Ophthalmic equipment for Sekuru Kaguvi Hospital and Sakubva Eye Unit in Zimbabwe, and the ECWA Eye Hospital in Nigeria.

Advocacy for Disability Inclusive Development and Humanitarian Action

At CBM Ireland, one of our strategic objectives is to influence a greater inclusion disability in international development and humanitarian action by governments and the wider sector. In 2023, our key advocacy initiatives included, amongst others, disability inclusion in the climate justice movement, and the Sustainable Development Goals.

Campaigns and network contributions

At CBM Ireland, we recognise that we cannot achieve our strategic ambition working alone. In 2023 we continued to expand our networks while contributing to shared campaigns highlighting issues of common interest and advocating for change collectively where possible.

Climate Justice: Inclusive climate justice has been the key focus of our advocacy in 2023. We continued engaging with our key partner Irish Aid on this, discussed about the role of Ireland in promoting disability inclusive climate diplomacy.

CBM Ireland attended **COP28** in Dubai, and independently organised a side event focussed on the greater participation of OPDs in global climate action. At COP28 we disseminated important advocacy messages jointly with our partners and contributed to some of the key

conversations e.g., developing a disability constituency at the UNFCCC.

In 2023, we took our climate networking to the next level by securing EU DEAR funding together with CAN Europe. This will help amplify CBM Ireland's advocacy for disability-inclusive climate action especially in building a global alliance with the key mainstream civil society climate actors, and creating a stronger support for our OPD partners in the Global South.

Sustainable Development: CBM Ireland was invited by two Oireachtas Joint Committees (the Committee on Foreign Affairs and Defence, and the Committee on Disability Matters) to discuss and give witness on how Ireland has progressed on the Sustainable Development Goals (SDGs) and United Nations Convention of the Rights of Persons with Disabilities (UNCRPD). The Oireachtas Committee debates for the first time highlighted the need for Irish Aid to adopt a disability inclusion strategy as part of its overseas development and to commit greater resources to disability inclusion.

Together with our local and global partners, we influenced the 2023 SDG Political Declaration which was co-led by the governments of Ireland and Qatar. The adopted Declaration highlights the need for a rights-based approach to disability and meaningful participation of persons with disabilities in the SDGs. Our engagements with and through Coalition2030 ensured both Ireland's official Voluntary National Review (VNR) and Civil Society shadow report had a more inclusive representation with greater participation of OPDs in the process.

Inclusive Mental Health/Engagement at multiple levels:

Strengthening community-based mental health and psychosocial support is the key focus of the community-level partnership in our programme countries. In 2023, our Zimbabwean partner REPSSI was invited to present their work on the intersection of mental health and climate change at the Scottish Parliament. CBM Ireland's acting-CEO also presented learning from our Inclusive

Communities project at Ireland's official side event at the United Nations in New York during the 16th Conference of the State Parties of the UNCRPD (COSP16). CBM Kenya's Country Director presented the achievements of CBM Kenya's vital work at the Irish Global Health Network (IGHNx) event in Dublin.

Inclusion Advisory

As a contributor to CBM Global's Inclusion Advisory Group, a global network of advisors and researchers, working in partnership with the disability movement on catalytic opportunities that have potential to spark broader, systemic change for inclusion, CBM Ireland has continued to support other agencies in bringing disability inclusion into their work. In 2023, we moved our focus from headquarter level to supporting our partners more practically in improving their approaches to disability inclusion at country level. Our key advisory partners in 2023 included Trocaire and Viatores Christi.

Global Citizenship Education (GCE)

Global Citizenship Education (GCE) is an educational process aimed at increasing awareness and understanding of the rapidly changing, interdependent and unequal world in which we live. CBM

Ireland aims to contribute to this process in Ireland and in Europe through bringing the voices and perspectives of people with disabilities into the narrative and action.

In 2023, we deepened our engagements with the key GCE providers in both the Irish and European contexts through dialogue, promoting OPDs participation in the GCE space, advising inclusive approaches, and cocreating projects with local OPDs.

CBM Ireland's work achieved recognition by major academic institutions. We were invited to speak at several events at Trinity College Dublin and have partnered with the University of Exeter on research over the next three years.

In 2023, we were invited to speak at a number of Ireland's key civil society networks e.g., Dóchas, and IDEA. We partnered with Ireland's leading disability movement Independent Living Movement Ireland (ILMI) in co-creating a shared programme under Irish Aid's Global Citizenship Education 2024 funding round.

Fundraising & Communications

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

2023 our supporters helped successfully raise €738,389 and once again, we are humbled by their generosity.

These gifts were given by our loyal regular monthly supporters, individuals who responded to our various appeals, as well as through a small number of major individual contributions and legacy donations.

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 number of months as the public moved its support in response to the conflict, but the steadfast support of our donors increased again towards the end of the year.

During the year we communicated with our loyal donors 11 times and on each occasion they responded to the needs of those we serve with donations amounting to €496,531. We continued also to recruit donors through a variety of channels and this was supplemented with additional Board-approved investment from CBM Ireland reserves. We continued to avail of Revenue's Charitable Donation Scheme with rebates amounting to €56,885.

In addition, CBM Ireland is lucky to have an incredible loyal cohort of regular givers who donate monthly.

Throughout 2023 these donations totalled €184,971.

We were happy to be part of the Galway Garden Festival held in Claregalway Castle in 2023. We look forward to again working closely with Eamonn O'Donoghue, Padraigín O'Donoghue and the committee members of the festival in 2024.

2023 was an important year for CBM Ireland. An event which marked CBM Ireland's 20-year anniversary since its inception in Ireland, brought together the creative photography of award winning photo-journalist, James Crombie, with leading advocates for disability inclusion in Ireland and abroad. Speakers shared their thoughts on the progress in the

protection and promotion of the rights of people with disabilities globally, in overseas development, and also domestically in Ireland.

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.

co-funders in 2023 (see note 3 to the financial statements for analysis by donor). This represents a 18% increase from 2022 levels. Irish Aid (Government of Ireland’s official international development assistance programme) was the largest donor in 2023, providing a figure of €0.42m.

Donated commodities

There were no donated commodities in 2023.



Financial Review

Results for the year

The results for the year are set out in the Statement of Financial Activities on page 78.

Income

CBM Ireland income for the year to 31st December 2023 was €1.35m, an increase of 6% on the previous financial year.

This increase was primarily due to an increase in charitable activity income offsetting a fall in donations.

Incoming resources from donations and legacies

Income from donations and legacies comprises donations from individuals, regular givers, and tax refunds from the Revenue Commissioners.

Grants from governments and other co-funders

CBM Ireland received a total €0.58 in grants from governments and other

Four-year income trend:

Key Indicator	2023	2022	2021	2020
Total income	€1.35m	€1.27m	€1.73m	€1.55m

Expenditure

Total expenditure for the year was €1.42m, made up as follows:

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

Total expenditure, at €1.42m, represents a 5% increase from 2022 level of €1.36m. This increase is due to inflation driven cost of generating funds and increased charitable activities.

Charitable activities

Expenditure on charitable activities in 2023 totalled €1.25m, a 3% increase from 2022 levels of €1.22m (see note 6 to the financial statements for details).

Raising funds

The cost of raising funds totalled €0.16m in 2023, a 25% increase from 2022 levels of €0.13m. This increase is primarily due to inflation related increases in fulfilment mainly in printing and postage and administration. (see note 9 to the financial statements for details).

Total governance costs for the year amounted to €0.01m, a decrease from 2022 levels (see note 5 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	2023	2022
Return on fundraising spend (per €1 spent)	4.60	6.36
Charitable activities as a % of total costs	88%	90%

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.

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 decreased from €6.36 to €4.60.

The decrease is mainly due to increased investment on regular giving fundraising, with financial returns from this type of fundraising typically received over a longer period of time. 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 €595,601 (2022: €662,930) The Board reviews reserves on an annual basis to ensure that sufficient funds are available to allow for spending on programmes and fundraising activity to continue without disruption in the case of a fall in income.

All reserves are currently held in cash. The policy of CBM Ireland is to retain sufficient reserves to satisfy its operational commitments and overseas programme costs for three months, to ensure the continuation of the work of CBM. All restricted, deferred grant income will be used for relevant programme expenditure.

Subsequent events

There are no subsequent events relevant to the reporting period. The Ukraine conflict and the newer conflict in Gaza had a significant impact on fundraising potential as the public interest was

directed towards those highprofile conflicts and these continue into 2024. The departure of three members of the Senior Management Team in 2023 impacted operations and continuity. The initial months of 2024 are seeing a return to greater stability along with improved space for team managers to progress activities under their individual areas of responsibilities, having had to share workload where vacancies in other Senior Management roles had occurred.

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 hosting an Advocacy intern in the CBM Ireland office to support global advocacy initiatives and the finalisation of the CBM Global Climate Advocacy Roadmap.

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.

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.

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

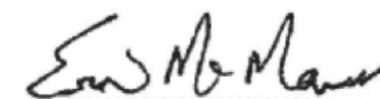
So far as the directors are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware 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: 26th June 2024



Linda Ryan
Director

Dated: 26th June 2024

Statement of Directors' Responsibilities

For the year ended 31st December 2023

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.

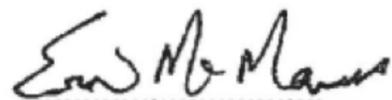
In so far as the directors are aware:

- 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: 26th June 2024



Linda Ryan
Director

Dated: 26th June 2024

Financial Reporting Standard applicable in the UK and Republic of Ireland, as modified by the Charities SORP (FRS 102);

- and have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events

or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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

Other information

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

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

Independent Auditor's Report

To the Directors of Christian Blind Mission Ireland

Opinion

We have audited the financial statements of Christian Blind Mission (Ireland) (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting

policies. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2023 and of its loss for the year then ended;
- have been properly prepared in accordance with FRS 102 The

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 at: https://iaasa.ie/wp-content/uploads/2023/10/ISA_700_UpdatedOct2023.pdf This description forms part of our auditor's report.

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
26th June 2024**



©CBMG

Paul undergoes cataract surgery that will change his life forever. ©CBM Global

Statement of Financial Activities

Including Income and Expenditure Account
For The Year Ended 31 December 2023

Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022€	Total 2022 €
Income & endowments from:						
Donations and legacies 3	738,389	—	738,389	683,204	64,688	747,892
Charitable activities 3	—	583,801	583,801	—	456,092	456,092
Other income 8	—	27,750	27,750	65,380	—	65,380
Total Income	738,389	611,551	1,349,940	748,584	520,780	1,269,364
Expenditure on:						
Raising funds 5	155,818	4,595	160,413	123,444	4,423	127,867
Charitable activities 6	616,387	633,094	1,249,481	626,450	591,081	1,217,531
Governance costs 7	4,273	3,102	7,375	5,797	4,822	10,619
Total Resources expended:	776,478	640,791	1,417,269	755,691	600,326	1,356,017
Net (outgoing)/incoming resources before transfers	(38,089)	(29,240)	(67,329)	(7,107)	(79,546)	(86,653)
Transfers between funds	(29,240)	29,240	—	(79,546)	79,546	—
Net (expenditure)/income for the year/ Net movement in funds	(67,329)	—	(67,329)	(86,653)	—	(86,653)
Fund balances at 1 January 2023	662,930	—	662,930	749,583	—	749,583
Fund balances at 31 December 2023	595,601	—	595,601	662,930	—	662,930

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 2023

Notes	2023 €		2022 €	
Fixed Assets				
Tangible assets 12		15,347		15,115
Current assets				
Debtors 13	124,672		125,119	
Cash at bank and in hand	653,880		1,059,302	
		778,552		1,184,421
Creditors: amounts falling due within one year 15	(198,298)		(536,606)	
Net current assets		580,254		647,815
Total assets less current liabilities		595,601		662,930
Income funds				
Unrestricted funds		595,601		662,930
		595,601		662,930

The financial statements were approved by the Directors on 15th May 2024



Eoin McManus
Director
Dated: 26th June 2024



Linda Ryan
Director
Dated: 26th June 2024

Statement Of Cash Flows

As for year ended 31 December 2023

	Notes	2023		2022	
		€	€	€	€
Cash flows from operating activities					
Cash (absorbed by)/ generated from Operations	23	(398,053)		161,732	
Investing activities					
Purchase of tangible fixed assets		(7,369)		(1,125)	
Net cash used in investing activities		(7,369)		(1,125)	
Net cash used in financing activities		—		—	
Net (decrease)/increase in cash and cash Equivalents		(405,422)		162,857	
Cash and cash equivalents at beginning of year		1,059,302		1,222,159	
Cash and cash equivalents at end of year		653,880		1,059,302	

Notes to the Financial Statement

As for year ended 31 December 2023

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 2023.

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 of payable by the bank.

1.6 Tangible fixed assets

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

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

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

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in 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. Operating surplus/(deficit)

	2023	2022
	€	€
Operating surplus/(deficit) is stated after charging/(crediting):		
Depreciation of property, plant and equipment	7,136	6,489
Loss/(gain) on foreign currencies	(133)	121

3. Income

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
	€	€	€	€
Income from donations and legacies				
Donations and gifts	681,504	—	681,504	747,892
Tax rebate	56,885	—	56,885	—
	738,389		738,389	747,892
Income from charitable activities				
Irish government - Civil Society Funding (CSF)	—	423,040	423,040	332,720
EU grant income	—	—	—	(47,885)
Electric Aid	—	78,711	78,711	17,240
Foundation D'Harcourt	—	82,050	82,050	86,207
Other grants	—	—	—	18,500
Other income	—	27,750	27,750	49,310
Tax rebate (Other Income)	—	—	—	65,380
	—	611,551	611,551	521,472
Total Income	748,584	611,551	1,349,940	1,269,364



4. State Funding

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

Irish Aid

Name of Grant: Civil Society Fund CSF04-21 and CSF01-23

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 04-21)	278,456
Amount awarded in the year:	(CSF 01-23)	185,000
Total amount included in income for the period		423,039
Amount repayable at the year end		—
Amount deferred to future periods	(CSF 01-23)	40,417

5. Cost of generating funds

	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Total Funds 2022 €
Administrative costs				
Finance - gross payroll	7,306	—	7,306	7,760
Finance pension	—	—	—	113
Outsourced Finance	470	—	470	—
Executive gross payroll costs - 20% of salary	12,277	—	12,277	18,233
CEO pension/healthcare	881	—	881	2,284
Payroll/fin admin outsourced	138	—	138	184
HR consultancy	891	—	891	790
Training	202	—	202	1,050
Consultancy	1,962	—	1,962	—
Travel and subsistence	—	—	—	7
Recruitment	5,277	—	5,277	1,545
Annual Report	200	—	200	—
	29,604	—	29,604	31,853
Support services				
Insurance	577	577	1,154	914
Consumables	1,013	—	1,013	717
Postage	3,481	—	3,481	3,588
Stationery	462	—	462	864
Bank and visa charges	1,694	—	1,694	1,806
Software support	2,834	—	2,834	3,284
Repairs and maintenance	820	—	820	394
Telephone and mobiles	864	—	864	882
Electricity	488	—	488	822
Rent and service charges	4,018	4,018	8,036	7,932
Depreciation - Property, plant and equipment	1,222	—	1,222	3,314
Leasehold amortisation	3,175	—	3,175	3,175
	20,648	4,595	25,243	27,692

	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Total Funds 2022 €
Fundraising costs				
Fundraising gross payroll	15,463	—	15,463	14,940
Donor supporter staff	14,851	—	14,851	10,438
Donor temps	—	—	—	—
Donor acquisitions	36,296	—	36,296	28,391
Donor cultivation	30,302	—	30,302	8,245
Digital recruitment	1,349	—	1,349	2,732
Database Training	—	—	—	—
Event Costs	2,155	—	2,155	188
Other fundraising costs	29	—	29	—
Regular givers - acquisition and retention	—	—	—	—
CRM Upgrade	4,558	—	4,558	3,420
CBM brand PR/marketing and web development	430	—	430	89
Currency loss/(gain)	133	—	133	(122)
	105,566	—	105,566	68,322
Total cost of generating fund	155,818	4,595	160,413	127,867

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

6. Charitable activities expenditure

	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Total Funds 2022 €
Overseas programme	—	480,551	480,551	385,290
Promotion awareness, advocacy and development education	332,407	65,242	397,649	375,748
Programme support, monitoring and evaluation	283,980	87,301	371,281	456,493
	616,387	633,094	1,249,481	1,217,531

7. Governance costs

	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Total Funds 2022 €
Audit & accountancy	3,102	3,102	6,204	9,644
Legal fees	—	—	—	—
Board and committee meeting expenses	1,171	—	1,171	975
	4,273	3,102	7,375	10,619

8. Other Income

	Restricted Funds 2023 €	Unrestricted Funds 2023 €
Other income	27,750	65,380

9. Overseas programme countries

	2023 €	2022 €
Zimbabwe	171,861	161,799
Kenya	276,619	233,491
Nigeria	32,071	—
	<hr/> 480,551	<hr/> 395,290

10. Employees

Number of employees	2023 Number	2022 Number
The average monthly number of employees during the year	7	9

Employment costs	2023 €	2022 €
Wages and salaries	306,284	333,094
Social security costs	34,230	36,794
Other pension costs	4,307	8,687
	<hr/> 344,821	<hr/> 378,575

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

	2023 Number	2022 Number
€60,000 - €70,000	—	—
€70,001 - €80,000	—	—
€80,001 - €90,000	—	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:

	2023 €	2022 €
Salaries and other short-term employee benefits	90,590	114,659

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

12. Tangible fixed assets

	Short Leasehold Property €	Plant and Equipment €	Fixtures and Fittings €	Total €
Cost				
At 1 January 2023	31,749	26,645	3,596	61,990
Additions	—	1,125	—	1,125
At 31 December 2023	31,749	27,770	3,596	63,115
Depreciation and impairment				
At 1 January 2023	19,050	25,354	3,596	48,000
Depreciation charged in the year	3,175	3,961	—	7,136
At 31 December 2023	22,225	29,315	3,596	55,136
Carrying amount				
At 31 December 2023	9,524	5,823	—	15,347
At 31 December 2022	12,699	2,416	—	15,115

13. Debtors

Amounts falling due within one year:	2023 €	2022 €
Other debtors	107,500	114,156
Prepayments and accrued income	17,172	10,963
	<u>124,672</u>	<u>125,119</u>

14. Finance lease commitments

	2023 €	2022 €
Within one year	31,980	31,980
Within two and five years	53,300	85,280
	<u>85,280</u>	<u>117,260</u>

CBM Ireland entered into a 10-year lease term on 30 August 2016 in relation to their premises with an option to revise and terminate the lease after 5 years. The 2023 lease commitment reflects the remaining term of the lease ending 30 August 2026.

15. Creditors: amounts falling due within one year

	Notes	2023 €	2022 €
Other taxation and social		10,240	10,300
Deferred income	16	154,037	414,462
Trade creditors		28,233	68,741
Other creditors		1,425	1,773
Accruals		4,363	41,330
		<u>198,298</u>	<u>536,606</u>

16. Deferred income

	2023 €	2022 €
Other deferred income	154,037	414,462

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

17. Retirement benefit schemes

Defined contribution schemes

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

The pension charge represents contributions from the company and amounted to €4,307 (2022: €8,687).

18. Contingent liabilities

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

19. Capital commitments

The company had no material capital commitments at the year end 31 December 2023.

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.

21. Company status

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

23. Cash generated from operations

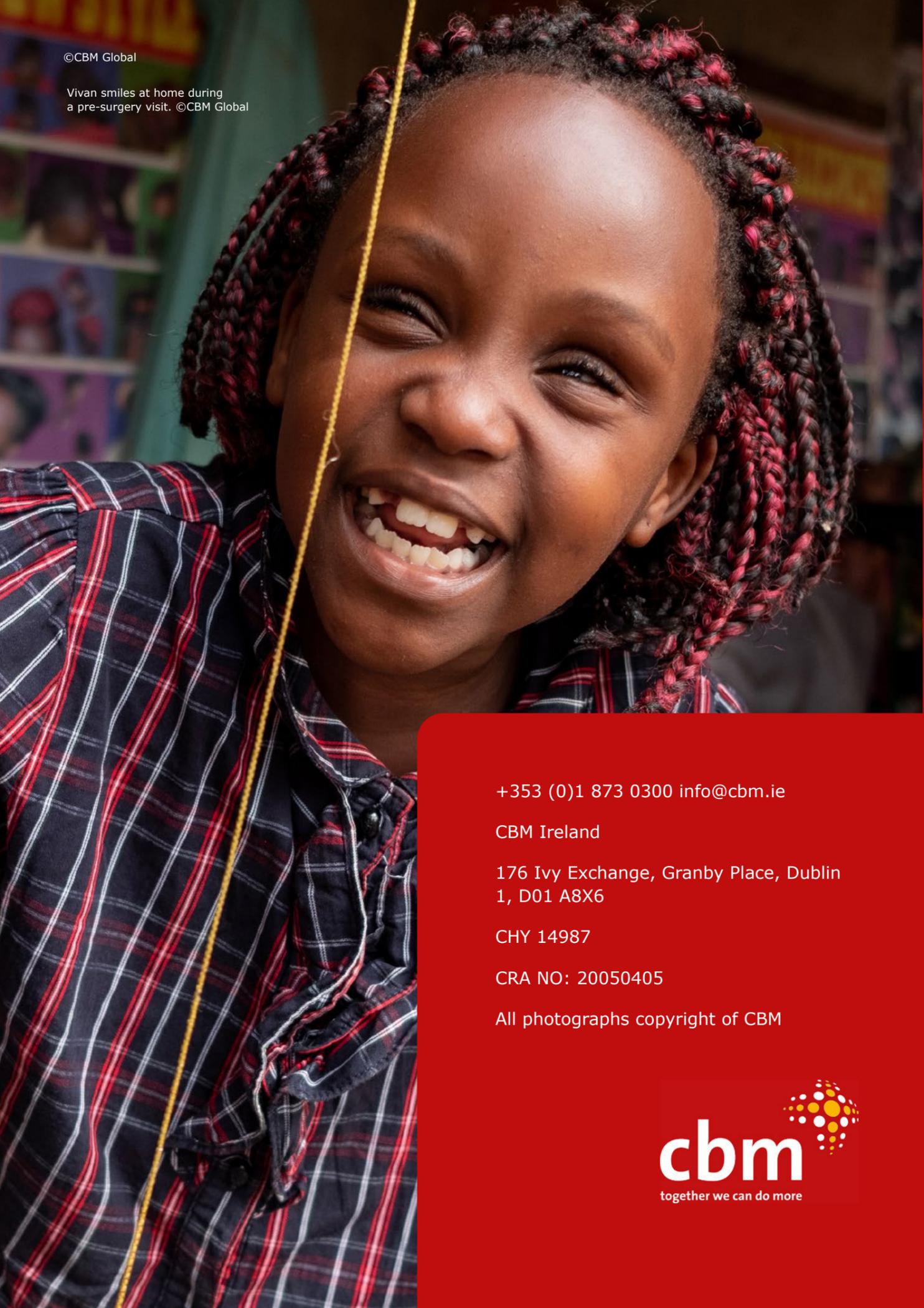
	2023 €	2022 €
Within one year	(67,329)	(86,653)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	7,136	6,489
Movements in working capital:		
(Increase) in debtors	448	(49,917)
(Decrease)/increase in creditors	(77,883)	(184,729)
Increase/(decrease) in deferred income	(260,425)	153,078
Cash (absorbed by)/generated from operations	(398,053)	(161,732)

24. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 15th May 2024

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Vivan smiles at home during
a pre-surgery visit. ©CBM Global



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