

# **CBM Ireland Annual Report**

2025 Annual Report & Financial Statements



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**Cover Image:** Filaminantsoa, recovering in hospital after treatment for retinoblastoma. © CBM Ireland: Stephen Mc Philemy  
**Contents Image:** Pushpita Barua, a 16-year-old girl from Holdiyapalong, Ukhiya, Cox's Bazar, captured during her time at school. © CBM Global: Fahad Kaizer

# Message from our Chairperson



As Chairperson of CBM Ireland it gives me great pleasure, and honour, to present to you our Annual Report for 2025.

2025 was a year of looking back, and a year for looking forward. Since joining the Board of Trustees of CBM Ireland, I have seen our 2021-2025 Strategic Plan run through a full cycle. I think back to the optimism we had when designing the strategy, and how that plan got a punch in the face when Covid arrived just as we were getting into gear.

Yet, despite such a setback, its impact on our work, our team and the people we aim to support, I am proud of how we responded as an organisation and as a federation. Over the course of the strategy, as can happen with any small organisation, we have seen a big change in the team, at all levels.

We brought in a new CEO in 2023 and subsequently new managers. It was a difficult period of transition but I feel we are in a better place for it now. Our 2025 Annual Report along with our Audited Accounts show that we are moving in the right direction.

2025 gives me great confidence for our new Strategic period. From 2026 to 2030, we hope to build on the stability we have put in place and successes in 2025. I am confident we will continue to increase our impact for people with disabilities which is the core aim of all that we do.

Central to our strategy are our supporters, our funders. Whether individual supporters who donate when we write to you, or a regular giver who provides us with a monthly donation, or an institutional funder or a business partner, we aim to make your support as impactful as possible.

From 2026 onwards, I hope you will join us on our journey of evolution as an international charity. Times are changing quickly and as an organisation we have to respond to the changing times in order to deliver the greatest benefit for people with disabilities wherever we are needed.

I am excited about the future – nervous too – but I hope you will continue to trust us on this journey.

*Eoin McManus*

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



# Message from our CEO



2025 feels like an important transition point for CBM Ireland and our work. We brought our, now, 'old' strategy to an end and started to look forward to the next five years. It was with some relief, but also much optimism, that we agreed as a team, together with our Board of Directors, our priorities for the next five years.

As part of the CBM Global Disability Inclusion federation, the global strategy provides a framework for CBM Ireland to chart our own path. Freedom within a framework so to speak. We recognise that we are not just an individual organisation, but part of the 'we' of Christian Blind Mission. We bring something unique to the table, but we also benefit from being part of something bigger.

From 2026 onwards, we have a renewed ambition to be the best that we can be. We know we are working in challenging times, but those challenges are what make our work even more necessary than ever.

Each year, I am humbled by the support that we receive. I know and believe that we have no entitlement to your trust and financial support. We have to earn your support and your trust, and to continue to earn it year after year. I hope that this report gives a fair reflection of our work and helps you, our supporters, to see in more detail, the impact that your trust is having.

In 2025, we were honoured to have received a substantial donation from the Tom Cunningham Trust through the Ireland Funds. Tom was a CBM Ireland supporter, and a supporter of many charitable causes during his life. He is now leaving a lasting gift to CBM that will save the sight of many young children in Madagascar.

I don't want to single out any one supporter, as all the donations we receive contribute to supporting people with disabilities to attain their rights and to prevent avoidable

blindness in the places we work, but it feels like the decision Tom made to allow his savings and investments in this life to continue into his eternal rest, is something that truly struck me as inspiring.

Looking back, I would like to thank our individual and institutional funders who provided us with €1,975,849 in 2025 that has enabled us to support people living with disabilities in the poorest countries in world.

I think of Pope Benedict's words when trying to figure out what is the right – and also the best – thing we can do as CBM Ireland when there are so many, seemingly overwhelming challenges in the world.

"While it is true that human solidarity inspired by love goes beyond justice – because to love is to give, to offer what is 'mine' to the other – it is never without justice, which leads us to give the other what is 'his', what belongs to him by virtue of his being and acting. Indeed, I cannot 'give' the other what is 'mine', without first giving him what belongs to him in justice."

This is the road we travel, to ensure justice is given to people with disabilities by the appropriate duty bearers around the world, including through our taxes and international development assistance, but also that charity, caritas, ensures that your support is given to help make this happen and to fill the gaps for those who are allowed fall through the cracks.

We live in an imperfect world but every action we take can make it a little less imperfect.

**Dualta Roughneen**  
**Chief Executive Officer,**  
**CBM Ireland**

## 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.



Setara Begum (60) in Bangladesh, Cataract Screening with our partner - Community Development Centre (CODEC).  
© CBM: Fahad Kaizer

## 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 23 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.





SK Golam Mohiuddin, Inclusion Officer at CDD, participates in a Self-Help Group (SHG) meeting at Ratnapalong CDC in Ukhiya, Cox's Bazar. © CBM Global: Fahad Kaizer

# Our Vision & Mission

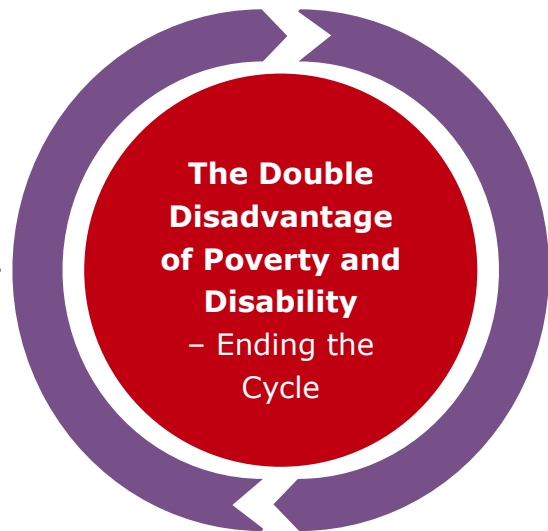
## Mission Statement

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**.

Abdur Salam, lost his leg after a road accident. Today, with the support of an artificial limb provided by CDD, funded by CBM Global, he is able to walk and live independently. © CBM Global: Fahad Kaizer



# 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.

Sombiniaina and family. © CBM Ireland: Stephen Mc Philemy



# Our Strategy



**CBM Ireland's overarching strategic goal for 2021–2025 was 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 strategy was centred around five key goals: to build our capacity and expertise, to build our reputation and influence the mainstreaming of disability, to build our programming to increase the reach and impact; to build our donor giving to grow a diverse and sustainable individual giving programme, and to build and raise the profile of CBM Ireland within the sector.

On our overarching goal, we believe we are one of Ireland's leaders in inclusive international development, one of the few who have put disability inclusion as their top priority. We work with like-minded organisations, and through Dóchas, the Irish development NGO network, leading the Disability in Development Working Group.

With the impact of Covid-19 and global crises, progress against our objectives has been interrupted. While we continue to deliver impactful programmes and have raised our profile amongst our peers, while mainstreaming disability through our advisory and advocacy work, we have struggled to maintain our individual giving base and retain and grow our capacity.

The end of our 2021-2025 Strategic Plan saw the development of our 2026-2030 Strategy, which builds on the CBM Global strategy for the federation for 2025-2030.

We remain committed to the federation mission of fighting to end the cycle of poverty and disability. Specific to CBM Ireland, we have agreed six priorities that will drive our work for the next five years:

- **Bigger Impact:** Deliver disability inclusive impact and access to healthcare through programmes, advocacy and advisory services.
- **Better Partnerships:** Build and sustain diverse, high-value partnerships that amplify CBM Ireland's impact in disability inclusion.
- **Grow Institutional Funds:** Strategically grow and diversify grant-funded income streams for high-quality disability-inclusive programmes.
- **Sustainable Fundraising:** Grow and diversify CBM Ireland's public fundraising revenue providing the highest standards of donor care.
- **Clear Identity:** Develop and embed a refreshed and clear identity that is supported by all parts of the organisation.
- **Resilient Organisation:** Ensure we have the necessary and effective infrastructure, people, systems and support functions in place to deliver on our purpose and strategic objectives



Dr. Raberosoa Andriamampihantona (Richard) Head of the Andranomadio eye hospital in Antsirabe, outside his clinic. © CBM Ireland: Stephen Mc Philemy

## Our Core Areas of Work



### Health and wellbeing

We ensure that people with disabilities have access to the best possible healthcare through CBM-supported programmes, health and support services, as well as advocating for healthcare provision that is accessible, dignified, and reflects the preferred type of support. People with disabilities may need specific health services, but they often face additional barriers to accessing these services. We use a primary healthcare approach for strengthening health systems and ensuring meaningful participation of people with disabilities, their representative organisations, and those with lived experience when implementing any health sector action. Just like access to other rights, we'll find ways of reducing barriers to accessing health care. As well as ensuring disability inclusive healthcare for people with disabilities, a fundamental part of our work is the treatment and prevention of avoidable impairments, particularly in eye-health. Our preventative, supportive and curative healthcare priorities are:

- **Inclusive Eye Health:** Pursuing three IEH priority areas of inclusiveness in eye health from global to community level, providing a continuum of care, and a holistic approach to eye care.
- **Neglected Tropical Diseases:** Supporting the prevention and treatment of NTDs and providing a holistic approach to those already affected by these diseases, including addressing stigma and mental health components.
- **Mental Health:** Supporting people with psychosocial disabilities and mental health conditions by ensuring their voices are heard, their rights are upheld, and they can fully participate in inclusive communities. Promoting access to person-centred, rights-based prevention and support interventions while advocating for and strengthening the capacity of systems and services to be responsive to their needs at all times, including during crisis.
- **Other physical conditions:** Supporting specialist partners who work in acute medical treatment and rehabilitation in orthopaedics, club foot, obstetric fistula, orthotics and assistive devices.





### Disaster risk reduction, climate change adaptation and humanitarian action

People with disabilities are often excluded from climate action, disaster risk reduction, humanitarian assistance and post-disaster recovery plans. Taking a Disaster Risk Management (DRM) approach, we strengthen community preparedness and resilience by developing inclusive DRM systems and practices, while removing the barriers people with disabilities face when participating in climate change adaptation, DRR and humanitarian assistance.



### Inclusive livelihoods

Livelihoods and economic empowerment are needed for people with disabilities and other marginalised groups to break the cycle of poverty and disability. Stable income and work are fundamental rights and critical stepping stones towards social inclusion. Our livelihoods programme strategy follows an integrated, holistic approach to building sustainable and resilient livelihoods and fostering economic inclusion. We support people with disabilities and their families to build resilient, thriving livelihoods and participate in economic life. We foster an inclusive and enabling economic environment by identifying and removing barriers to economic engagement and employment. We support people with disabilities and their communities to transition to climate-resilient livelihoods through innovative green practices, income diversification, and market links.

Children in school as part of the Oizo Atsinanana project - Analanjirifo. © CBM Madagascar

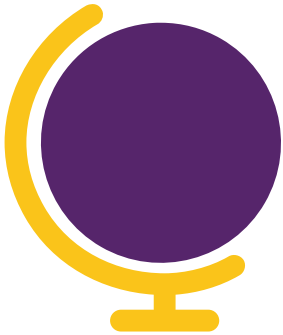


### Inclusive education

Inclusive education is a priority for our OPD partners and is key to promoting an inclusive society. National government education policies are often not well aligned with the Convention on the Rights of Persons with Disabilities. There is a lack of human and financial resources, limited equality and rights awareness across education stakeholder institutions, and poor understanding of how to improve access for all. We ensure all children with disabilities are supported to access quality education at the community level. This includes awareness work with school management committees, teachers and pupils; work on schools' physical and communication accessibility; identifying out-of-school children with disabilities, and supporting families to recognise the value of education and feel confident to send children to school; and work to link children to education-related social protection measures, such as payments, assistive devices, identity cards, etc. We support OPDs in their advocacy with education policymakers and providers, to strengthen national or local systems for inclusive education and provide specialised inclusion advice to mainstream education organisations.



# CBM Global Highlights



CBM Global supported projects and delivered technical assistance in 49 countries with 116 partner organisations transforming the lives of over 2.4m people

**Over 1.76 million** people received medical screening → **Including around 1.47 million** people screened for eye diseases

**Over 91,200** sight-restoring cataract surgeries were carried out **Over 126,600** assistive devices were provided

**Over 64,100** people were supported to earn a living, access financial services or social protection systems, → **Including over 9,700 women and girls with disabilities and around 10,000 men and boys with disabilities**

**Over 8,100** people were supported to access education → **Including over 2,300 women and girls with disabilities and around 2,300 men and boys with disabilities.**

**Over 4,200** teachers received inclusive education-related training **Over 50,500** people were reached through humanitarian action, including over 17,200 people with disabilities



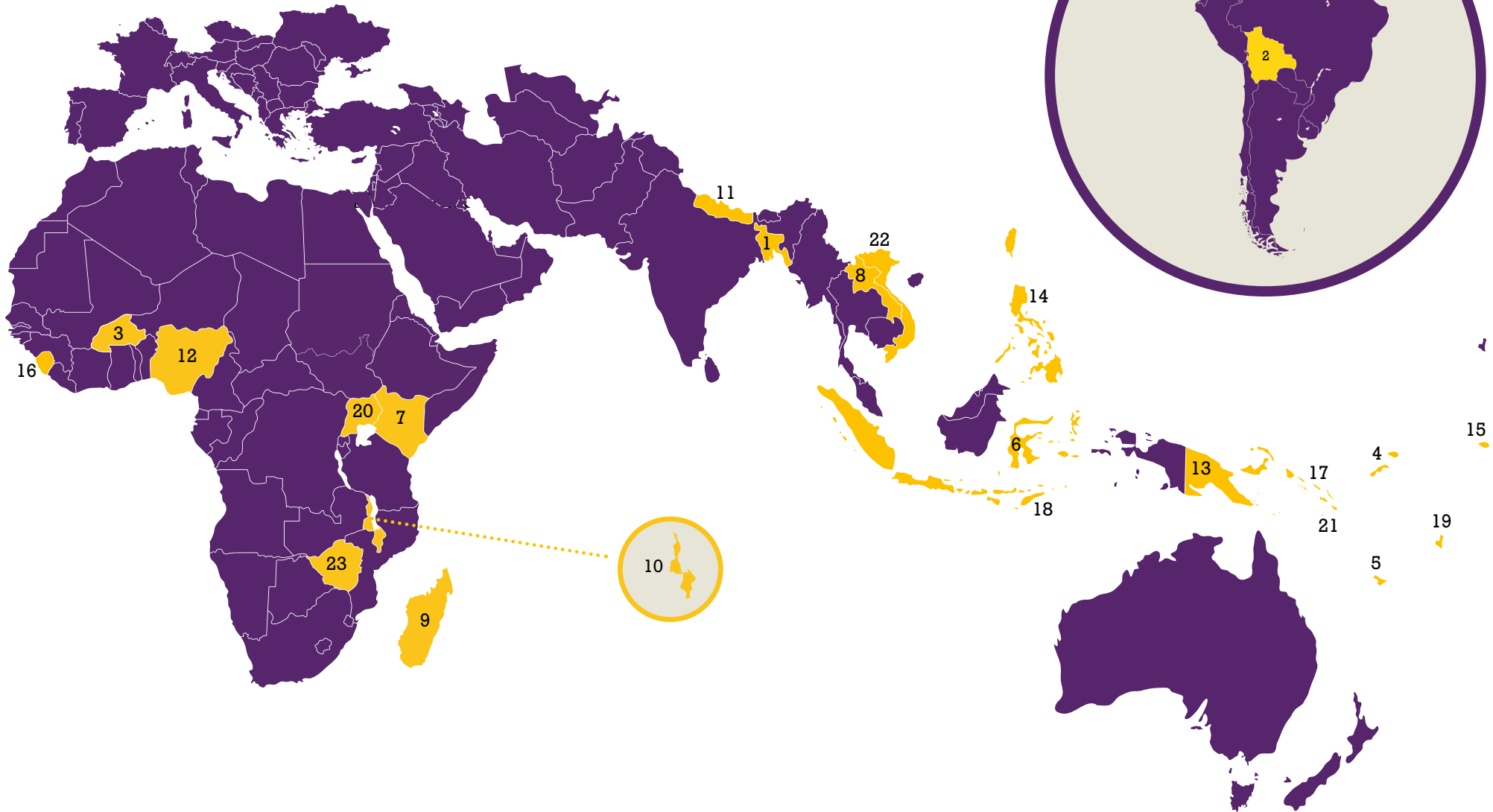
# Where we work

## Overview

In 2025, CBM Global supported projects and delivered technical advice in 49 countries with 116 partner organisations transforming the lives of over 2.4 million people. From communities reached to lives transformed — it was a year of meaningful change. Our federation’s projects were delivered in 23 countries. These are community-based across four continents, working with local partners to help people break free from the cycle of poverty and disability and prevent blindness. 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. Philippines     |
| 2. Bolivia           | 15. Samoa           |
| 3. Burkina Faso      | 16. Sierra Leone    |
| 4. Cook Islands      | 17. Solomon Islands |
| 5. Fiji              | 18. Timor Leste     |
| 6. Indonesia         | 19. Tonga           |
| 7. Kenya             | 20. Uganda          |
| 8. Laos              | 21. Vanuatu         |
| 9. Madagascar        | 22. Vietnam         |
| 10. Malawi           | 23. Zimbabwe        |
| 11. Nepal            |                     |
| 12. Nigeria          |                     |
| 13. Papua New Guinea |                     |



Under our EU DEAR Funding Fairer Futures project small-grants were disbursed to OPDs in **Bangladesh, Nigeria, Nepal, Kenya and Burkina Faso.**

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

In **Zimbabwe**, we started our EU INTPA funded OPD strengthening project to work with disability partners to achieve their rights.

In **Nepal** in 2026 we will work with people with disabilities to help them to attain their democratic rights in the electoral processes with funding from the European Commission.

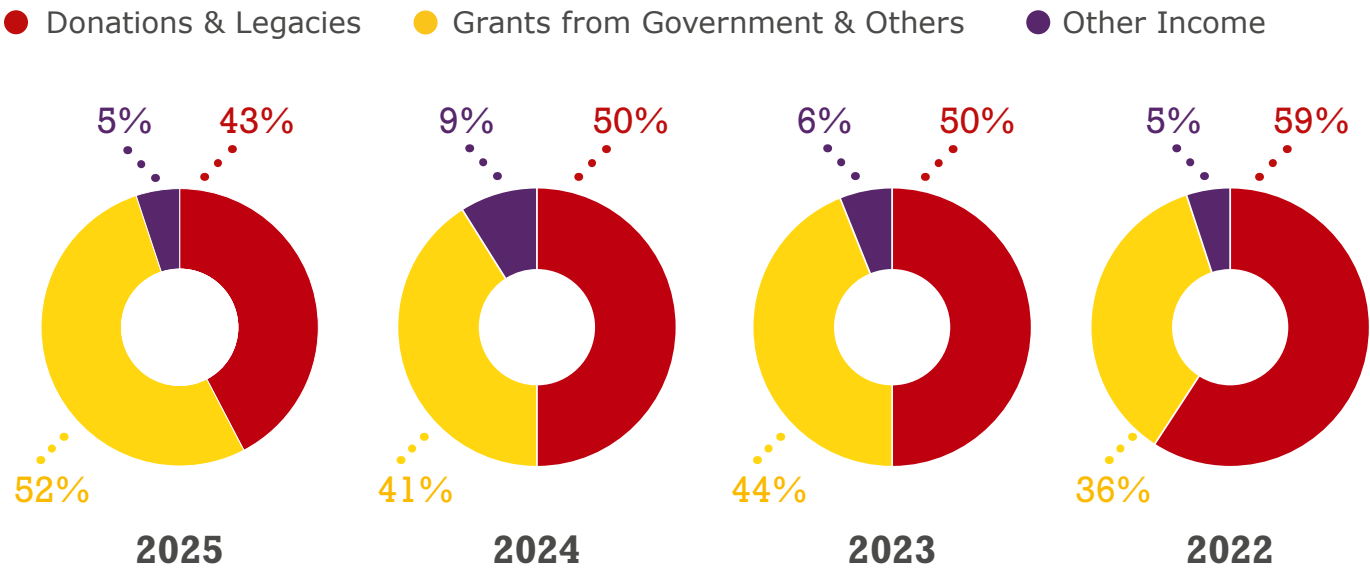
In **Madagascar** we expanded our infant blindness prevention programme in partnership with the Arclight Project with funding from Electric Aid and the Tom Cunningham Trust, with 80,000 children screened by the end of 2025.



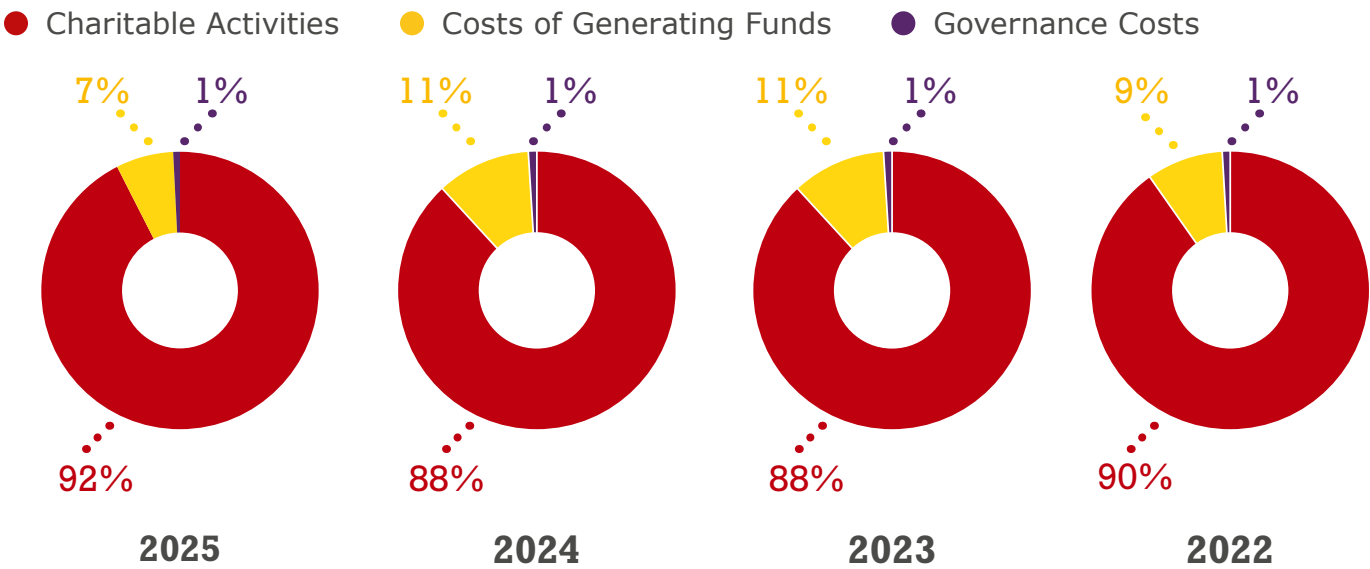
Joany and his parents having been screened for Cataracts at an outreach day in Antsirabe. © CBM Ireland: Stephen Mc Philemy

# The Year in Numbers

## Income

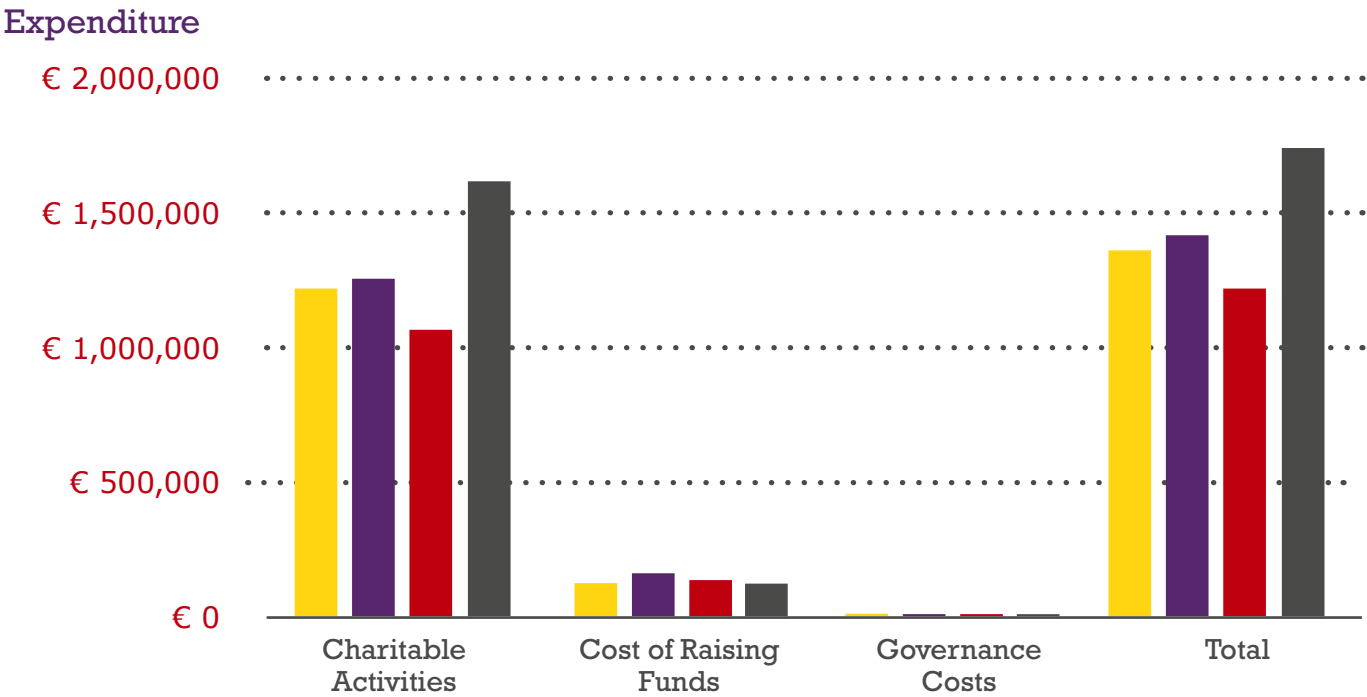
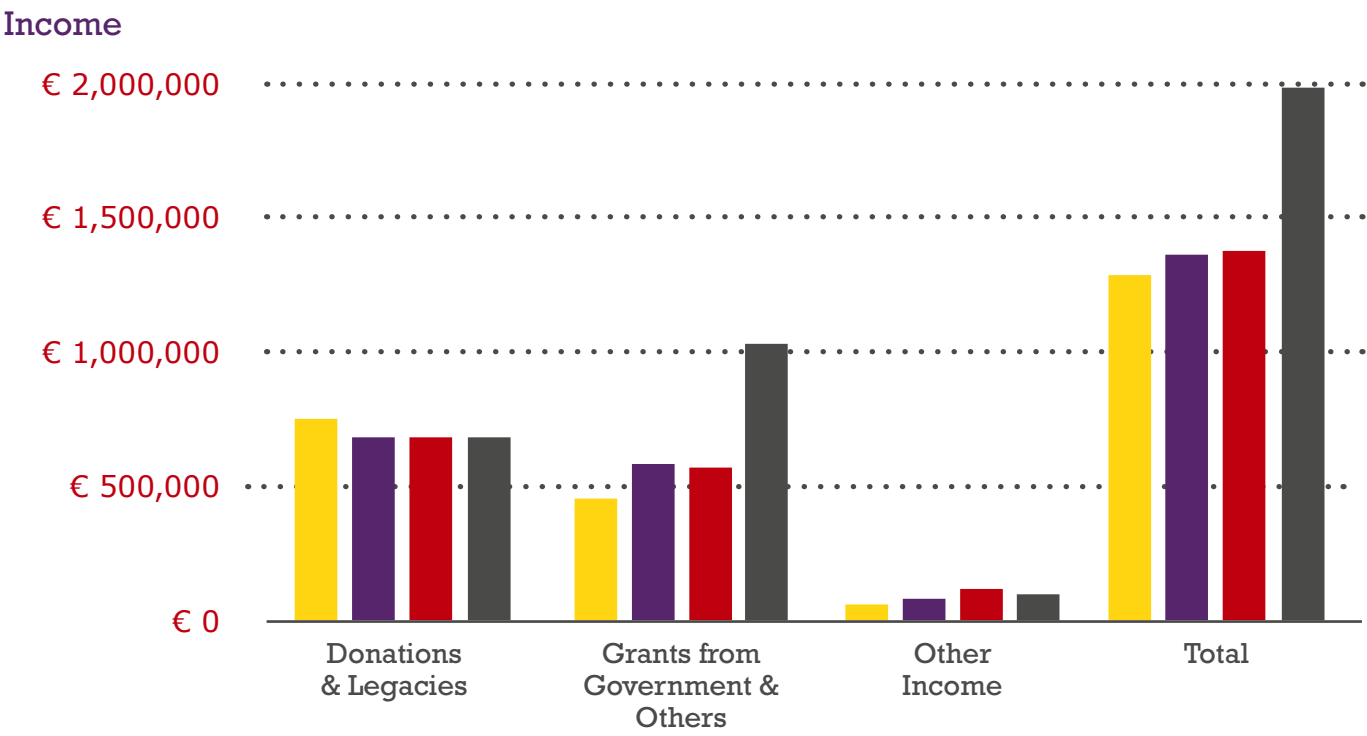


## Expenditure



## Comparative Income and Expenditure

2022   2023   2024   2025





# 2025 – A Year of Change and Challenges

## Dualta Roughneen

I thought that my reflections on 2025 would move beyond the theme of Change and Challenges that I dwelt on in 2024, but 2025 was a year of navigating change – much of it positive – but also some challenges that we will have to meet.

Starting with the positive, as a team and with our Board of Directors, after a deep process of determining our priorities for the next five years, we settled on a Strategic Plan with six key areas of focus. These represent the role CBM Ireland plays within our global federation. Everyone shares the aim of delivering impactful programmes for people with disabilities and preventing avoidable sight loss. And we have a shared understanding now that if we are to do this we need to continue to increase the volume of funds we send to our project partners.

Money does not always correlate to impact, but if our programmes are designed well, then more funds means more positive outcomes. 2025 saw both positive and negative trends in this regard. Our fundraising through our campaigns is challenged by what I believe is a preference for, understandably, supporting domestic concerns. At the same time, we were blessed to receive two substantial legacies from CBM supporters who passed away in recent years.

Along with this, we commenced a programme that aims to prevent infant blindness in Madagascar that is supported by a very generous grant from the Tom Cunningham Trust. We also begun a new project in Zimbabwe funded by the European Union – and received notice that

we will be awarded a contract for a similar project in Nepal to start in 2026. Building on our Irish Aid and Electric Aid funded projects, along with our EU DEAR 'Funding Fairer Futures' project, our institutional funding continues to strengthen.

As part of our new strategy, we are all in agreement that we need to continue to be outward looking in reaching new funders. We strongly advocated for CBM Global to invest in this avenue as well and are pleased to see a growing team focused on institutional funders, to broaden our funding base and diversify our income.

2025 was also very positive in our engagement with peer organisations to support their aims to become increasingly disability inclusive. Advisory projects with Christian Aid Ireland, Misean Cara, Edmund Rice Development were added to our ongoing relationship with Trocaire.

2025 was positive from a growth perspective. Our income and expenditure increased significantly relative to 2024 and the years previously, thanks to the new funds that have come on stream. We see clearly that if we are to maintain this direction, we need to strengthen the organisation – to make it more resilient, through better use of the systems we have in place and adding new systems. As a small team, we are vulnerable to departures and the loss of institutional knowledge that can leave alongside people who choose a new direction. 2025 was challenging and we hope to minimise staff turnover while managing our funds effectively.

Joany with his parents speaking with a CBM health worker to discuss his treatment plan. © CBM Ireland: Stephen Mc Philemy

One other area we want to focus on in 2026 is our identity. Christian Blind Mission is known for its work on preventable blindness but our work is so much more than this. We work to prevent disabilities where possible but also to support people with disabilities to achieve their rights. We don't just fund surgeries to fix cataracts. We work across the spectrum of disabilities – physical and psychosocial – addressing the barriers that prevent people with disabilities accessing their rights. We support organisations of people with disabilities to hold their governments to account, we lobby for the voices of people with disabilities to be heard and to have a formal place at the table of global discussions. In 2025, our Funding Fairer Futures project and the team supported our OPD partners to attend COP30, and ultimately, early in 2026, to succeed in having the Disability Caucus recognised as UNFCCC group with formal standing in climate negotiations.

I was fortunate to travel to Madagascar with two of our Directors in 2025 to witness the work our colleagues and partners in Madagascar are doing. We got to see the many challenges that exist in Madagascar that limit people with disabilities' access to the services they need, but could also see many of the small changes that are taking place thanks to the work of the CBM teams and the organisations of people with disabilities they work with.

I had the pleasure of meeting Sombiniaina, a little girl who was preparing to undergo treatment for retinoblastoma – an eye cancer. I met the

community volunteers and midwife who spotted her condition using the Arclight – a low-cost ophthalmoscope – funded by our Electric Aid project, and convinced her parents to get her treated. Since then she has had her sight, and most likely, her life, saved. By the end of 2025, the project had screened nearly 80,000 children and almost 300 have received treatment. Like Sombiniaina, some of them were almost certain to have lost their sight.

A simple screening that takes less than half a minute can be as impactful as the most expensive, advanced technology. Of course, they are not exclusive, but if a child is not screened, then they may never get the benefits of the tech. Screening is not as glamorous as complicated surgery, but they go hand in hand, to prevent avoidable blindness. Sight lost – and lives lost – that are never diagnosed, are a silent tragedy, often known only in the heart of the grieving family.

This is the continuum of programming that we aim for. Diagnosis, treatment, but also ensuring that the preconditions for disability inclusion are in place – whether this is the community and family care that a person with a disability needs, the adapted and accessible infrastructure, assistive technology whether it is simple reading glasses or complicated prostheses. But we also know that international charities, NGOs, are only a channel for bringing about the needed change. It is local health providers, government departments, and the power and witness of people with disabilities themselves, that bring about the necessary change.



Strategic Objective 1

# Build Capacity and Expertise

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

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

Employee turnover rate

| 2022 | 2023 | 2024 | 2025 |
|------|------|------|------|
| 33%  | 50%  | 25%  | 40%  |

New Systems Infrastructure

|      |                                                                                                 |
|------|-------------------------------------------------------------------------------------------------|
| 2022 | 0                                                                                               |
| 2023 | Salesforce commence                                                                             |
| 2024 | Salesforce completed; Microsoft Business Central commenced                                      |
| 2025 | Microsoft Business Central completed; Website rebuild Phase 1; New payment platforms introduced |

Setara Begum (60) in Bangladesh, combing her granddaughters hair regaining her independence after a successful cataract operation, (CODEC). © CBM Ireland: Stephen Mc Philemy



CBM Ireland continues to adhere to the Charities Regulator’s Code of Good Governance and was assessed by the Board of Directors to be compliant in 2025. Additionally, CBM Ireland is ‘triple-locked’ by the Charities Institute of Ireland, which was renewed again in early 2026 as this report was being compiled. We continue to be externally audited annually and consider ourselves to be a charity and company in good standing.

CBM Ireland is a full member of Dóchas, the umbrella group of International Nongovernmental Organisations in Ireland. As a member of Dóchas, CBM Ireland is a signatory to the Dóchas Guide to Ethical Communications and adhere to the IDEA Development Education Code. CBM Ireland prepares its accounts in compliance with Charity SORP.

In 2025 we continued to improve the capabilities of our Salesforce CRM with support from Enclude, while also rebuilding our website and payment platforms with support from Arcadia Digital. In 2026 we will continue to develop these systems and how they work together to achieve greater efficiencies but also to ensure our supporters have an improved experience when they engage with us.

At the same time as building these systems, we continued to struggle with turnover in our Fundraising Team. Our interim Fundraising Manager departed and a longer-term replacement is now in place. Our Digital Fundraising Officer and Fundraising Administrator departed in 2025 and the former being replaced in 2026. Staff retention for a small organisation continues to challenge us. Our EU DEAR ‘Funding Fairer Futures’ project also saw a replacement of our Project Manager. Thankfully, we have stability across the other departments which aids continuity. In 2026, we aim to recommence engaging interns to bring new vitality and energy to our team while becoming a learning organisation. With a growth ambition we envisage that there will be new recruits to strengthen our Programme Management in 2026.

Organisational resilience will be a priority in our new Strategy for 2026-2030. We will continue to build our systems, processes and knowledge management while seeking to retain our valued team members and reduce attrition across the team. In 2025 and 2026, a cost-of-

living increase was provided to all staff and we put in place our preparations for pension auto-enrolment for all staff. We continue to encourage all staff to engage in professional development with each staff members able to avail of training funded by the organisation to build their skills for their own development and for the benefit of the organisation.





## Strategic Objective 2

# Build Reputation and Influence

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

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

In 2025, CBM Ireland continued to strengthen its role as a trusted and influential voice on disability inclusion across international development, humanitarian action and climate policy. At a time when global inequality is deepening and climate impacts are intensifying, the need for inclusive, rights-based approaches has never been more urgent.

Our work this year focused not only on raising awareness, but on shaping decisions, influencing systems and shifting power. Through sustained advocacy, strategic partnerships and targeted programming, CBM Ireland ensured that disability inclusion was present in policy discussions, reflected in global commitments, and embedded in practical action.

A defining feature of 2025 was our leadership within the CBM Global federation, which enabled us to extend

our influence beyond Ireland and contribute meaningfully to coordinated international advocacy. This federated approach strengthened both credibility and reach, allowing us to connect national priorities with global processes and amplify the voices of organisations of persons with disabilities (OPDs).

### Advocacy and Policy Influencing

#### Driving Systemic Change

Advocacy remained a central pillar of CBM Ireland's work in 2025. Our approach focused on ensuring that disability inclusion is not treated as a marginal issue, but recognised as a core requirement for effective and equitable development.

At national level, CBM Ireland played a key role in shaping how disability inclusion is understood within Ireland's overseas development policy. As co-chair of the Dóchas Disability in International Development Working Group, we coordinated civil society positions, strengthened engagement with Irish Aid and the Department of Foreign Affairs, and helped build a more coherent and ambitious sectoral approach.

This role enabled sustained dialogue with decision-makers, ensuring that disability inclusion remained visible within policy discussions, even where it was not initially prioritised.



CBM team with Minister Neale Richmond TD at the Fourth Financing for Development Conference.

### Influencing Irish Policy and Practice

One of the most significant policy engagements of the year was the continued development of Ireland's National Disability Strategy 2025–2027. CBM Ireland actively contributed to this process through formal submission and follow-up engagement.

Our advocacy highlighted a critical gap: the absence of international cooperation and humanitarian action within the strategy. This omission risked reinforcing a siloed approach, disconnecting Ireland's domestic commitments from its global responsibilities under Article 32 of the UN Convention on the Rights of Persons with Disabilities (CRPD).

Through sustained engagement with government stakeholders, this gap was formally acknowledged, with a commitment to consider it in future reviews. While incremental, this outcome reflects the importance of consistent, evidence-based advocacy in driving policy change.

In parallel, CBM Ireland contributed to pre-budget advocacy processes, emphasising the need to embed disability inclusion and increased partnership with the organisations of persons with disabilities (OPDs) across Ireland's overseas development funding and ensuring alignment between policy and resourcing.

### Strategic Dialogue and Convening

The CEO-level Irish Aid–Dóchas Annual Dialogue on Disability Inclusion continued to serve as a key platform for strategic engagement. In 2025, CBM Ireland played a central role in shaping the agenda and outcomes of this dialogue, ensuring that it moved beyond discussion to influence real policy processes.

The outcomes of the dialogue were explicitly linked to Ireland's engagement in major international forums, including the UN CRPD Conference of States Parties (COSP18) and the Fourth Financing for Development Conference (FfD4). This alignment ensured that national discussions translated into international influence.



Irish Aid – Dóchas Annual Dialogue on Disability Event.



Shaping Ireland’s EU Presidency

Looking ahead, CBM Ireland contributed to shaping Ireland’s upcoming EU Presidency, recognising its importance as a strategic moment to influence European policy.

Our engagement included participation in government-led stakeholder consultations, submission of written recommendations, and coordination with European networks such as Climate Action Network (CAN) Europe, European Disability Forum (EDF) and International Disability and Development Consortium (IDDC).

Through these efforts, we highlighted the opportunity for Ireland to position disability inclusion as a cross-cutting priority across EU development, climate and external relations policies. This work lays an important foundation for influencing EU-level decision-making in the years ahead.

Global Influence and Multilateral Engagement

A defining feature of CBM Ireland’s advocacy in 2025 was its leadership within the CBM Global federation. CBM Ireland acted not only as a national actor, but as a representative and coordinator of federated advocacy across European and multilateral spaces.

This leadership was particularly visible in preparation for, and engagement with, the 3rd Global Disability Summit (GDS) in Berlin. Working closely with CBM Global and Irish civil society partners, CBM Ireland helped align advocacy messaging and supported meaningful participation by OPDs, including the participation of a representative from Independent Living Movement Ireland (ILMI).



CBM alongside Dochas delegation at the Global Disability Summit with Minister Hildegard Naughton.



Haylove Robert Mark Sr. of ILMI at the Global Disability Summit with CBM’s Mahbub Kabir and Mary Keogh.



ILMI news on the Global Disability Summit: OPD representation alongside Irish civil society at the Global Disability Summit in Berlin.

At the Summit, Ireland signed the Amman–Berlin Declaration, endorsed the principle of allocating 15% of Official Development Assistance (ODA) to reach the 15% of the global population with disabilities (popularly known as “15% for 15%”), recognised the need for increased and more direct resourcing of OPDs, and confirmed its endorsement of the Humanitarian Disability Inclusion Charter.

CBM Ireland also contributed to coordinated advocacy linked to Financing for Development, working with Dóchas, CBM Global and international partners. This engagement contributed to explicit references to disability inclusion being reflected in key FfD4 outcome texts, strengthening the visibility of disability inclusion within global development finance frameworks.



Haylove Robert Mark Sr. of ILMI at the Global Disability Summit.

Leading on Disability-Inclusive Climate Justice

Climate justice emerged as one of the most significant areas of advocacy in 2025.

CBM Ireland played a leading role at COP30, where we served as head of the CBM Global delegation. In this capacity, we coordinated advocacy across the federation, supported participation of OPD partners, and engaged directly with UNFCCC processes and government delegations.

Our presence at COP30 was not only about visibility. It was about ensuring that persons with disabilities were recognised as stakeholders in climate decision-making. Through side events, exhibitions and direct engagement with negotiators, CBM Ireland contributed to a growing recognition of disability inclusion within climate policy discussions.



At COP30, CBM Ireland with Minister Darragh O’Brien, Disability Caucus and Irish Aid.

A key focus of our advocacy was the establishment of a Disability Constituency within the UNFCCC. This work addresses longstanding structural barriers that have limited the participation of persons with disabilities in global climate governance. Progress made in 2025 represents a significant step towards more inclusive decision-making processes.

This work continued beyond COP30, including engagement at the Bonn Climate Conference (SB62), where CBM Ireland further strengthened alliances and advanced inclusive climate justice within broader global debates.



## Global Citizenship Education

### Funding Fairer Futures Initiative

The Funding Fairer Futures (FFF) initiative represents a central element of CBM Ireland's global citizenship education and advocacy work. Developed in partnership with Climate Action Network Europe and a wider consortium, and supported with funding from the European Commission through the EU DEAR programme and Irish Aid, FFF combines public engagement, advocacy and direct funding to advance disability-inclusive climate justice.

At its core, the initiative seeks to address a fundamental imbalance: while persons with disabilities are among those most affected by climate change, they are often excluded from decision-making and under-resourced in responses.

### From Advocacy to Action

What distinguishes Funding Fairer Futures is its integrated approach. Rather than focusing solely on awareness or advocacy, the initiative directly supports organisations of persons with disabilities (OPDs) to design and implement their own climate solutions.

In 2025, CBM Ireland delivered accessible sub-granting mechanisms, providing financial support to OPDs across Africa and Asia. These organisations are using this funding to implement locally led initiatives that respond to the realities of climate change in their own communities.

This approach shifts power away from traditional funding models and towards those most affected, reinforcing a rights-based and locally driven approach to climate action.

### Building Capacity and Leadership

In addition to funding, the initiative placed strong emphasis on capacity strengthening. Through training, peer

learning and ongoing support, CBM Ireland worked with OPDs to build knowledge on climate change, advocacy and programme implementation.

This included, with the support from CBM Global, the establishment of a Community of Practice, enabling OPDs to learn from each other, share experiences and strengthen collective action. Importantly, OPDs were also supported to participate in international advocacy spaces, including COP30, ensuring that lived experience shaped global policy discussions.



Olajide Funso of Disability Not A Barrier (DINABI) – a Nigerian OPD and a FFF subgrantee at COP30

### Creative Engagement and Public Awareness

Funding Fairer Futures also used creative approaches to engage wider audiences. Art activism, film and community-based initiatives were supported to challenge perceptions and raise awareness about the intersection of disability and climate justice.

These initiatives play a critical role in shifting narratives - ensuring that persons with disabilities are seen not only as affected by climate change, but as leaders and agents of change.

### Strengthening Collaboration and Influence

Within the consortium, CBM Ireland played an active role in shaping direction and priorities. This included contributing to the development of a Just Transition campaign, entitled, 'Fair Housing and Energy for All', and advocating for more inclusive approaches across partner organisations.

Through this engagement, CBM Ireland helped ensure that disability inclusion was not treated as a niche concern, but integrated within broader climate justice efforts at European level.



### Inclusion Advisory

#### Turning Commitments into Practice

CBM Ireland's inclusion advisory work plays a critical role in supporting organisations to translate policy commitments into real, measurable change.

While advocacy shapes the enabling environment, advisory services ensure that inclusion is embedded within programmes, systems and organisational culture of the wider development sector.

### Supporting Partners

In 2025, CBM Ireland worked with a range of partners, including Christian Aid Ireland, Misean Cara, Edmund Rice Development (ERD) and Trócaire.

These partnerships focused on strengthening disability inclusion across development, humanitarian and organisational contexts.

### A Collaborative and Federated Approach

A distinctive feature of this work is CBM Ireland's federated approach, working closely with CBM Global Inclusion Advisory Group colleagues and OPD partners. This ensures that advisory services are informed by both technical expertise and lived experience.

Through joint research, co-facilitation and shared learning, CBM Ireland contributes to solutions that are both practical and contextually relevant.

### Building Sustainable Capacity

The advisory work in 2025 emphasised long-term change rather than short-term outputs. By supporting organisations to strengthen their systems, strategies and partnerships, CBM Ireland helped build sustainable capacity for disability inclusion.

This work ensures that inclusion is not dependent on individual projects, but embedded within how organisations operate.

In 2025, CBM Ireland demonstrated a strong and coherent approach to building reputation and influence.

Advocacy remained the driving force, shaping policy and influencing decision-making across national, European and global levels. Funding Fairer Futures translated this influence into action, supporting OPDs to lead climate responses and reshaping how resources are distributed. Inclusion advisory ensured that the development sector are equipped to implement meaningful change.

Together, these efforts reinforce CBM Ireland's role as a credible, strategic and values-driven actor, working to ensure that disability inclusion is recognised not as optional, but as essential to achieving a just and sustainable future.



Strategic Objective 3

# Build Programme

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

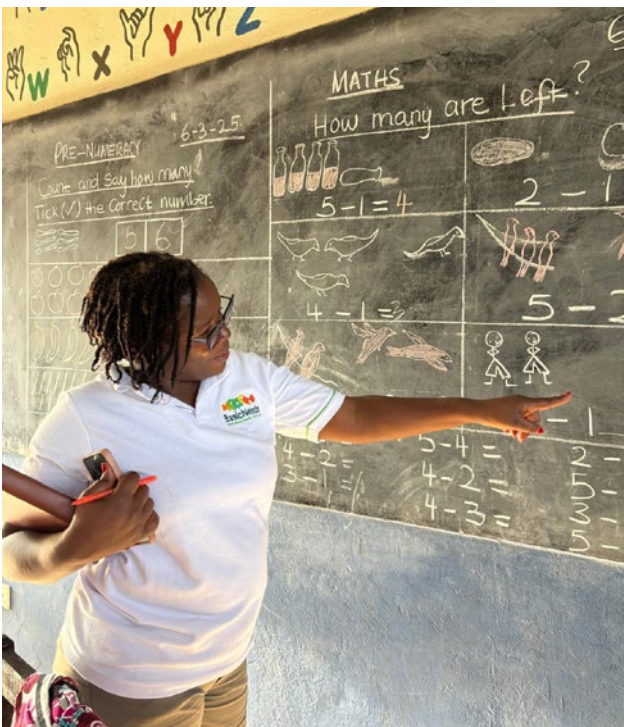
Design and delivery of quality programmes is central to CBM Ireland’s strategy. In order to deliver this, we will continue to work closely with our in-country teams and partners, with increased collaboration with Organisations of Persons with Disabilities (OPDs). Increased institutional and grant funding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

In 2025, CBM Ireland worked with country teams and local partners in Kenya, Madagascar, Nepal, the Philippines and Zimbabwe to deliver programmes in Inclusive Eye Health, Community Mental Health, Community-Based Inclusive Development and Humanitarian Action. Through these partnerships, CBM Ireland supported people with disabilities, their families, organisations of persons with disabilities (OPDs) and government stakeholders to improve access to services, strengthen inclusion and advance disability rights.

**EQuaLISED**

People with disabilities, particularly those with psychosocial disabilities, continue to face stigma, exclusion and barriers to accessing services in Kenya and Zimbabwe. In response, CBM Ireland commenced implementation of Enhancing Quality Living: Inclusive Systems Enabling Disability (EQuaLISED), an Irish Aid-funded programme focused on community-based inclusive development and community mental health.

Implemented with partners Basic Needs Basic Rights (BNBR) in Kilifi County, Kenya, and the Regional Psychosocial Support Initiative (REPSSI) in Manicaland Province, Zimbabwe, the programme engaged people with disabilities, caregivers, government institutions, organisations of persons with disabilities (OPDs) and civil society organisations to improve access to services and promote inclusion. Through community engagement, capacity strengthening and advocacy, the programme worked to improve mental health support, strengthen disability inclusion and increase participation in community life.



CBM Global Kenya Programme Officer Jackie visiting an EQuaLISED supported school in Ganze. © CBM Global

Case Study

# Technology Opening Doors to Learning in Kilifi County

Children with disabilities in Kilifi County, Kenya, often face significant barriers to education. Limited access to specialised learning resources and support can make it difficult for learners to fully participate in the classroom. For some children, these challenges can affect both attendance and confidence in school.

At Kizurini School, teachers were concerned that many learners struggled to engage with lessons using traditional teaching methods. Recognising the need for more inclusive approaches, the EQuaLISED Project provided support to special needs schools across Kilifi County, including educational tablets, communication materials, behaviour support resources and dignity kits.

The introduction of educational tablets transformed the learning experience for many learners. Instead of relying solely on books and verbal instruction, learners could interact with lessons through images, sound and activities tailored to different learning needs.

One teacher explained:

“When learners can see and interact with lessons, they become more confident and eager to learn.”

Teachers quickly noticed positive changes. Learners who had previously found it difficult to participate became more engaged in classroom activities,

asking questions and demonstrating new skills with greater confidence. Attendance also improved as learners became excited about coming to school and using the technology.

The impact extended beyond learning outcomes. Learners began supporting one another, sharing knowledge and helping classmates navigate the devices. One learner developed a particular interest in technology and now assists fellow students with using the tablets. The learner has also become more involved in sports and community activities, demonstrating increased confidence both inside and outside the classroom.

The experience at Kizurini Special School highlights how access to appropriate tools and support can help children with disabilities participate fully in education, build confidence and realise their potential.



Learners from Kizurini Schol using the accessible tablets. ©Basic Needs Basic Rights Kenya





## Preventing Childhood Blindness

Avoidable childhood blindness can have lifelong consequences for children and their families, particularly where access to specialist eye-health services is limited. CBM Ireland's Preventing Childhood Blindness programme, funded by Electric Aid and the Tom Cunningham Trust, through the Ireland Funds and implemented by the Lutheran Church in Madagascar (SALFA), aims to identify eye conditions early and ensure children receive timely treatment.

The programme introduced newborn eye screening in Antsirabe I and II districts using the Arclight, a solar-powered, pocket-sized ophthalmoscope developed by the University of St Andrews. The low-cost device enables healthcare workers to detect potentially blinding eye conditions in resource-poor settings and marks the first time CBM has used the technology specifically for newborn screening.

In 2025, the programme expanded significantly. A total of 141 healthcare workers were trained and equipped with an Arclight, compared with 98 in 2024. As screening became further integrated into routine newborn care, 57,931 children were screened, up from 4,376 the previous year. Fourteen children were diagnosed with eye conditions, including six high-risk cases, while 244 children received treatment for conditions such as retinoblastoma, cataract and glaucoma.

## Strengthening Civil Society Organisations' Ability to Engage as Actors of Good Governance



Funded by  
the European Union

Organisations of persons with disabilities (OPDs) play a critical role in promoting accountability and ensuring that the voices of people with disabilities are represented in local decision-making. However, many OPDs face challenges in accessing resources, building organisational capacity and engaging effectively with local governance structures.

Through this programme, six Zimbabwean OPDs were assessed and supported through tailored capacity development plans designed to strengthen their organisational effectiveness and advocacy capacity. Community awareness activities reached 521 people, helping to promote disability inclusion and participation in local governance processes. The programme also supported the meaningful participation of women and young people, who accounted for 52% of representation in Ward Development Committees.

## Case Study

# Saving Sombiniaina's Life Through Early Eye Screening



When Sombiniaina was just nine months old, her family had no idea that she was living with a life-threatening eye condition. Living in rural Antsirabe, Madagascar, access to specialist eye care and cancer services was far beyond what her family could reach on their own.

During a community eye screening conducted by CBM Ireland's Preventing Childhood Blindness programme, implemented by the Lutheran Church in Madagascar (SALFA), healthcare workers used the Arclight, a solar-powered handheld ophthalmoscope, to examine Sombiniaina's eyes. The screening identified an abnormality and she was immediately referred for further assessment.

Following examination at the SALFA Eye Hospital in Antsirabe, Sombiniaina was diagnosed with retinoblastoma, a rare but aggressive childhood eye cancer. If left untreated, the condition is fatal.

The early detection of the disease proved critical. Through the support of SALFA, Sombiniaina and her family were referred and transported to Antananarivo,

Madagascar's capital, where she was able to access the specialist treatment needed to save her life.

For families living in remote communities, the costs and practical challenges of travelling long distances for specialist care often make treatment inaccessible. Without the community screening programme and the referral support provided through SALFA, Sombiniaina's cancer may not have been detected until it was too late.

Today, her story demonstrates the importance of early eye screening and timely referral. By equipping healthcare workers with innovative tools such as the Arclight and integrating eye screening into routine child health services, the programme is helping to identify serious eye conditions earlier and ensure that children receive lifesaving treatment when it matters most.

Sombiniaina's experience highlights how a simple community screening can be the first step towards saving a child's sight, and, in some cases, their life.



## Case Study

# Investing in Stronger Organisations of Persons with Disabilities in Zimbabwe

**Caoimhe Hughes, Programme Manager, CBM Ireland**

In 2025, I travelled to Zimbabwe at the beginning of our *Strengthening Civil Society Organisations' Ability to Engage as Actors of Good Governance* project. During the visit, I met with our implementing partner, Leonard Cheshire Disability Zimbabwe (LCDZ).

There was a real sense of excitement amongst the team. While the project was only getting underway, there was already a shared understanding of the importance of strengthening OPDs so that they can play a leading role in shaping the decisions that affect the lives of people with disabilities.

At CBM Ireland, we believe that people with disabilities should be represented by strong, independent organisations that understand the realities facing their communities and can advocate effectively for change. OPDs are uniquely placed to ensure that the voices of people with disabilities are heard in local governance processes, but many operate with limited resources and capacity. This project was designed to help address those challenges.

During meetings between LCDZ and OPD representatives, the OPDs discussed their ambitions for the future of their organisations, the barriers they face, and the support they felt would help them

become more effective advocates for disability rights. It was encouraging to hear their commitment to strengthening their organisations, increasing participation in local decision-making structures and ensuring that disability inclusion becomes a priority within their communities.

The project began with organisational capacity assessments and the development of tailored strengthening plans for participating OPDs. These plans will support organisations to build on their existing strengths, identify areas for improvement and become even more effective representatives of people with disabilities.

As the project progresses, I look forward to seeing these organisations grow in confidence and influence. Strong OPDs are essential to building inclusive communities and accountable governance systems. By investing in their capacity today, we are helping to ensure that people with disabilities can shape the policies, services and decisions that affect their lives for years to come.



**Funded by  
the European Union**

Support recipient Jocelyn with her son in the aftermath of the cyclone in the Philippines.  
© CBM Global



## **Inclusive Humanitarian Response for Typhoon Tino & Uwan-Affected Communities in Catanduanes and Cebu**

Communities in Cebu and Catanduanes experienced a series of devastating disasters in 2025. A 6.9-magnitude earthquake struck Cebu in September, followed by Typhoons Tino and Uwan in November, with Uwan intensifying into a super typhoon. These events caused widespread flooding, displacement, loss of life and damage to homes and infrastructure.

Working with Simon of Cyrene Community Rehabilitation and Development Foundation, CBM Ireland launched an inclusive humanitarian response to support affected communities. Particular attention was given to ensuring that people with disabilities were able to access assistance on an equal basis with others.

By the end of the year, 1,626 households had received unconditional cash assistance, while 407 households received an additional disability inclusion top-up to address the additional costs and challenges faced by people with disabilities and their families during the emergency response.

## **Inclusive Livelihoods in Nepal for Persons with Disabilities**

People with disabilities often face significant barriers to employment, income generation and economic participation. In Nepal, CBM Ireland worked with the Disabled Empowerment and Communication Centre (DEC Nepal) to support inclusive livelihoods and strengthen economic opportunities for people with disabilities.

As a result of the programme, 88 new businesses were established by persons with disabilities, while a further 105 individuals received follow-on support to strengthen existing enterprises. Local governments also supported 88 people with disabilities to develop income-generating activities, with a particular focus on livestock-based livelihoods such as goat farming, reflecting local market opportunities and demand.

The programme also improved access to government services and economic opportunities, with 41 people with disabilities successfully linked to government employment and small-business support schemes, helping to strengthen their economic independence and participation in community life.



## Case Study

# Overcoming Barriers After Typhoon Uwan

When Typhoon Uwan struck Catanduanes in November 2025, it devastated the rice farm that seventy-two-year-old Jimmy relied on to support his family. Jimmy shares his home with his wife and three grandchildren. Already facing significant challenges due to deteriorating vision, mobility difficulties and chronic hip pain, the destruction caused by the typhoon left the family struggling to recover.

Known affectionately in his community as Lolo Jimmy, he is only able to recognise people and objects with one eye, while worsening vision and physical pain limit his ability to move beyond his home and nearby farm.

Through CBM's inclusive humanitarian response, implemented by Simon of Cyrene Community Rehabilitation and Development Foundation, Jimmy's household was identified to receive Cash Assistance. Recognising the additional costs faced by people with disabilities, Jimmy received a top-up to his payment, recognising the extra cost of disability.

The assistance enabled the family to address some of their most urgent needs. They used the funds to purchase construction materials to repair their damaged home, buy food for the household and cover the cost of Jimmy's medication. The support also helped reduce immediate financial pressures at a time when the family's primary source of income had been lost.

Reflecting on the impact of the programme, Jimmy explained:

“It was a big help when we received assistance. We were relieved because we do not usually receive this amount of support. It helped with food, health and rebuilding our house. Without this assistance, our house would not be standing today.”

For Jimmy, the assistance represented more than financial support. It provided a sense of security and inclusion during a difficult period, helping him and his family begin rebuilding their lives after the disaster. His experience also highlights the importance of ensuring humanitarian assistance is accessible to older people and persons with disabilities, who often face additional barriers during emergencies.



Jimmy with his family in front of his repaired house. © CBM Global





Rana outside of her shop. © CBM Global

## Case Study

# Building Independence Through Inclusive Livelihoods in Nepal

For many years, Rana from Banke District in western Nepal faced significant challenges supporting her family. A mother and wife, Khunti had been living with a physical disability since a fall from a tree left her with a spinal cord injury thirteen years ago. Despite extensive medical treatment, she lost her mobility and now relies on a wheelchair.

The injury not only changed Rana's life but also placed additional pressure on her family. Her husband became her primary caregiver, limiting his ability to earn an income, while the family's small plot of land produced enough food for only part of the year. Meeting basic household needs became increasingly difficult.

Determined to contribute to her family's future, Rana established a small grocery shop in her community. While the business provided some income, limited stock and resources made it difficult for the shop to grow.

Through the Inclusive Livelihoods Project, implemented by the Disabled

Empowerment and Communication Centre (DEC Nepal) with support from CBM Ireland, Rana received seed funding to expand her business.

As her earnings grew, Rana began saving regularly through a local cooperative, improving her family's financial security and giving her greater independence in managing household expenses. The grocery shop has become a sustainable livelihood for the family and has strengthened her confidence and standing within the community.

Today, Rana is recognised as a successful business owner and an active contributor to her family's wellbeing. She plans to continue growing her business and sees it as a pathway to a more secure future.

Rana's story demonstrates how access to the right support and opportunities can enable persons with disabilities to overcome economic barriers and build independent, dignified and productive lives.



Arclight in use during an outreach day in Antsirabe. © CBM Ireland

## Strategic Objective 4

# Build Donor Giving

**We are committed to developing a welcoming and sustainable individual giving programme, focused on growing a diverse supporter base and providing engaging communications with the highest-quality care to every donor.**

We will look at every opportunity to explore new engaging ways to attract supporters across a range of channels—especially digital—while continuing to strengthen and streamline our traditional fundraising, like direct mail, to make it as cost effective as possible.

## Fundraising in 2025

### Restoring Sight. Transforming Lives.

In 2025, CBM Ireland continued to focus on our core objective: **restoring sight and transforming lives**. Across the world, millions of people are continuing to live with avoidable or treatable blindness—often because they can't afford a straightforward procedure or don't have access to basic eye care services.

Through the truly amazing support of our donors, we have changed the lives of so many, from all the staff at CBM and those whose lives you've changed, Thank You.

### Your Impact in Action

Throughout the year, your donations helped us:

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



Every Gift Made a Difference

We would like to recognise our **Amazing Supporters**, the beating heart of CBM. Their generosity, kindness, and belief in our mission make everything we do possible.

Whether they give once, give regularly, or send us encouragement, each and every supporter plays a vital role in helping us change lives. We are deeply grateful for their continued trust and commitment.

Every gift has made it possible for us to reach even more people than before, growing our impact and bringing life-changing care and renewed hope to individuals, families, and communities every year.

Spotlight on Our Supporters

One thing all our donors have is the connection they have to our work; the level of support and encouragement we receive throughout the year is truly amazing.

Lovely **handwritten notes** telling us how much a story connected with them, they may have had similar experience with a family member or a neighbour and it brings the story home, little handwritten notes telling us to keep up the good work or a prayer, each and every one rekindles our own commitment.

Calls from donors that have **supported us for over 20 years** or calling into the office for a chat and sharing their stories all with a common theme of caring and faith. Your kindness made everything possible.

Digital Growth and Deeper Connections

In 2025, our digital community continued to grow. Our social media presence across Facebook and Instagram, has reached many new individuals, helping us raise awareness, share stories of change, and invite new supporters to join our mission.

We **launched a new website in 2025**, creating a more mobile friendly and accessible space for supporters to connect with our work. It makes it easier for people to learn about our impact, stay up to date, and get involved. The new design also helps us share stories more effectively and reach even more people online and will be the cornerstone of our digital acquisition channels.

Our aim is to connect our supporters with our work through powerful videos, real-time updates from the field, and stories like Sombiniaina, who had been diagnosed with retinoblastoma (a form of eye cancer) and with support underwent lifesaving surgery. Through these stories our supporters can see the direct impact of their generosity.

Maximising the Power of Every Donation

Tax Campaign

Each year our Tax Campaign accounts for a major portion of our income and 2025 was no exception. We would like to thank all of those donors who have not only donated over €250 but have also returned their CHY3 form, **effectively increasing their donation by 45% at no additional cost**, helping us to fund more programmes and allow even more individuals to have access to sight saving care.

Legacies

2025 saw an increase in legacy donations especially in the form of 2 legacies which allowed for significant programmatic funding. It is a truly an honour and a duty of care to receive legacy donations, as they represent an extraordinary act of trust and generosity. These gifts are a powerful reflection of their faith in CBM and their deep belief in our mission, extending their care and compassion far into the future.



A Heartfelt Thank You

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

Samjhana Kamat (10) and Anshu Kamat (6) with their mother Sushila, recovering from Bilateral Cataract surgery. © CBM Global



Strategic Objective 5

# Build Profile



CBM Ireland at the Galway Garden Festival © CBM Ireland

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

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

Ireland has a rich tradition of sharing experiences, passing on knowledge, and bringing people together, through story telling. Through our communications and events, we build trust and emotional connection, encouraging more people to engage with our mission. By highlighting real world experiences, we strengthen our connection with our donors and key decision makers to inspire even more support.

**Our Supporters**

Communications with our supporters includes all our appeal letters, newsletters, socials and email updates sent by CBM to our supporters each year — through either post or email.

We made a conscious choice in 2025, to slightly reduce the number of physical mailings to help mitigate the growing cost of production and postage, while not lowering our capability to fundraise. Many of our supporters value and respond well to receiving printed materials, and we aim to honour those preferences while balancing impact, cost, and sustainability.

Digital channels have become increasingly important as a channel to market and have become an essential tool as a means of increasing the visibility of the CBM Brand beyond our donor base. Along with social platforms, we are actively growing our email base— which is both cost-effective and environmentally friendly.

|                   |        |        |        |        |
|-------------------|--------|--------|--------|--------|
| Mailing and Email | 46,432 | 48,511 | 65,130 | 54,873 |
|                   | 2022   | 2023   | 2024   | 2025   |

**Peer Groups**

We communicate with our peers through the different networks we engage in – adhering to, and driving, best practice in donor care, whether it is Dóchas, IDEA or the Charities Institute of Ireland. These networks are also critical in generating new ideas, channels to market and revenue opportunities going directly to our ability to support new and existing programmes.

We communicate with our institutional funders through regular, detailed, financial and narrative reports, and engage in discussions with Government and others on policy developments that impact our work.

Outside Ireland, we attend conferences such as COP30 to ensure disability is not left off the agenda. And we communicate with our programme participants to develop the right solutions and understand where we can do better.

**Facebook**

|       |        |              |
|-------|--------|--------------|
| 3.2M  | 13K    | 5K           |
| Views | Clicks | Interactions |

**Events**

The Galway Garden Festival once again was our main event of the year and was a great opportunity to meet with our supporters and talk about our work. As always Dr. Eamonn O’Donoghue and all the staff were very gracious hosts. Whom we would like to thank along with the organising committee for their continued support and generosity.

The 2 day festival held in the beautiful grounds of Claregalway Castle provided us with the opportunity to showcase once again, the photography of James Crombie, who documented the work of CBM Ireland and our partners in Kenya and Zimbabwe and is always a great conversation starter about our work and the programmes that we are currently

supporting. Through the generosity of the organisers and patrons we were able to raise funds of €7,500 and showcase CBM to thousands of people. We are greatly appreciative of their continued support.

**Publications**

Dualta Roughneen, our CEO, is a regular contributor to the Irish Catholic on several occasions throughout 2025 commenting on issues related to disability rights, overseas development on occasions such as World Sight Day and World Health Day. Our appreciation to the Irish Catholic for providing space for these important issues to be heard.



We seek to constantly engage with our supporters, keeping them up to date on our work, on issues affecting disability and development, and highlighting how their support can contribute to meaningful change in people’s lives, both in the immediate and the long-term.

**Newspaper Features**

|      |      |      |      |
|------|------|------|------|
| 0    | 3    | 5    | 6    |
| 2022 | 2023 | 2024 | 2025 |



# Mahay Inclusive Education



Fitia (5) being included in class work and making friends as part of the Mahay Inclusive Education program. ©CBM / Rakotoarivony

Fitia is a 5 year old boy from Antananarivo in Madagascar. He was diagnosed with cataracts resulting in low vision requiring strong prescription glasses. His need for glasses has left him excluded in school as well as significant costs for the family.

For a long time Fitia’s declining eyesight went undiagnosed. His mother often scolded him for not looking ahead when he was walking. He often fell over small obstacles. However, it was when he entered the Fahazavana Ambohimangakely school in 2021 that his teacher noticed that he could not see well. His parents immediately took him to see an ophthalmologist. They discovered that he had cataracts. So Fitia started wearing glasses. He can’t see at all if he doesn’t have his glasses on. According to the doctor, Fitia’s cataracts can’t be operated on until he is ten years old.

His mother noticed that he was still struggling to read his homework. Worried, his parents again took him to the ophthalmologist who prescribed stronger glasses. Fitia’s mother says that they cannot afford to buy new glasses anymore.

With your support, CBM, partnering with the Mahay Inclusion Education programme, made it possible for Fitia to get new glasses. He is also being supported to attend a school that can accommodate his learning needs.

**“He can do more things than he could before like running, playing with his friends, writing and helping at home”.**

Fitia is now able to follow the lessons given by the teacher. At home, he has started to help with household chores. His parents would like him to finish school and succeed in life.

**Fitia’s story shows the impact your support can make in a child’s life,** simply everyday access to glasses and the feeling of belonging can build confidence in a young child’s life and help build a future full of possibilities.

# A Snapshot of Our Governance

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

As a member of a global federation, CBM Global Disability Inclusion Vereniging, or ‘CBM Global’, registered in the Netherlands, CBM Ireland works closely with Members in Australia, New Zealand, Switzerland, Kenya and the United Kingdom as well as the Global Secretariat. CBM Ireland was previously a member of CBM International, and a transition of operations between the old Federation (CBM International) and the new (CBM Global) was completed in 2022. In 2025, the CBM Ireland – CBM Global Operating Agreement and Trademark Licensing Agreements were reviewed and updated.

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

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

## Board of Directors

CBM Ireland’s Board is committed to ensuring the organisation delivers on its mission and upholds its core values through strategic direction, leadership and financial

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

At the end of 2025, CBM Ireland’s Board consists of seven directors, all of whom contributed their time and expertise on a voluntary basis. There were no departures from the Board in 2025. The Board of Directors met four times in 2025 to ensure the highest standards of corporate governance and operational effectiveness.

The Board of Directors has five committees: The Audit, Finance and Risk Committee (AFR); The Programme & Advocacy Committee (PAC); The Human Resources and Remuneration Committee (HRR); The Fundraising & Communications Committee (FCC); and The Governance and Policy Committee (GPC), each of whom met twice in 2025.

In 2025, the Chair of the Board and the Company Secretary travelled with the CEO to Madagascar to see first-hand the impact of the work of CBM, taking time out from their own professional commitments. CBM Ireland’s Chair also convenes the CBM Global Chairs’ Forum, where the Chair of each Member Board meets quarterly to ensure alignment across the Federation. CBM Ireland’s Company Secretary and Board Director sits on the CBM Global Audit and Risk Committee.

2025 was a busy year for the Board as it guided the CBM Ireland Management Team and staff in the development of a new organisational strategy. The Board dedicated extended time in assessing , reviewing and approving Strategy drafts brought by management before final approval at the December Board Meeting.



# Safeguarding

At CBM, we believe that every child and adult has the right to be protected from all forms of harm, abuse, neglect, and exploitation, regardless of age, gender, sexuality, sexual orientation, religion, ethnic origin or whether they have a disability. It is our responsibility at CBM to make sure that all children and adults who engage with our advocacy, advisory work, development, and humanitarian field programmes are safeguarded to the greatest extent possible. In 2025, CBM Ireland updated and approved its Safeguarding and Preventing Sexual Exploitation, Abuse and Harassment (PSEAH) and staff received refresher training. As a Dóchas Safeguarding Charter signatory, CBM ensures its operations cause no harm and promotes safe, inclusive engagement for all programme participants.

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

This means that we will:

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

CBM has systems and procedures in place 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.

In addition to safeguarding those we engage with through our programmes and those who come in contact with our work, CBM Ireland is also committed to the safeguarding of our employees, volunteers and partners. CBM Ireland does through the implementation of its Safety and Security Policy and our Protection from Sexual Exploitation, Abuse and Harassment (PSEAH) Policy. Additionally, our Dignity at Work Policy ensures that all employees are protected from bullying and harassment in the carrying out of their work.

We are also aware that safeguarding also extends to our fundraising efforts and have developed a Fundraising Safeguarding Vulnerable People Policy to ensure no supporters feel pressured to respond to our causes.

## Safeguarding Focal Persons

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

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



# Looking forward to 2026

2025 saw the end of our Strategy that provided the direction for the organisation from 2021 and saw us through internal and external challenges. The global environment changed suddenly with the explosion of the Covid-19 pandemic which was subsequently impacted by a series of conflicts with global significance: the war in Ukraine, Gaza and Sudan to name just a few. With many international donors reducing their commitments to overseas aid and international development, the funding environment that we rely on to deliver our work has changed dramatically. Internally, CBM Ireland managed significant personnel change midway through the 2021-2025 strategy.

2026, as we embark in a new strategy, appears to be a continuation of global tumult with fuel prices impacting the world. Other developments, such as the advance of Artificial Intelligence, offer opportunity but also threats to our work. Ultimately, we grapple with uncertainty on a continual basis. Our new strategy seeks to work with managed uncertainty. We seek to manage risk in the areas we can control while continuing to set ourselves an ambition to have the greatest impact possible.

Our new strategy coincides with the development of the CBM Global federation strategy which provides a clear framework for the areas we will prioritise as an organisation in order to support people with disabilities to achieve their rights while working to prevent disability where possible.

Specifically, within CBM Ireland, we have agreed 6 objectives that will drive us forward for the next 5 years.

.....

## Strategic Priority 1 – Bigger Impact

**Deliver disability inclusive impact and access to healthcare through programmes, advocacy and advisory services.**

We will focus on eye-health, mental health and OPD strengthening as a priority but where the need arises will work to support people with disabilities outside these areas. We will advocate with and for people with disabilities in Ireland and internationally to press for transformative change in policy and legislation that is sustainable and long-lasting. We will bring our disability inclusion expertise, grounded in the lived experience of people with disabilities to other organisations, catalysing disability inclusion across international development and humanitarian action.

## Strategic Objective 2 – Better Partnerships

**Build and sustain diverse, high-value partnerships that amplify CBM Ireland’s impact in disability inclusion.**

International co-operation is changing and the role of international NGOs is changing too. Local leadership is increasingly demanded and expected. People with disabilities need to be more involved in our work and the fight for their rights. At CBM Ireland, we need to build and sustain diverse, high-value partnerships that amplify CBM Ireland’s impact in disability inclusion and innovation, while ensuring organisational agility and long-term resilience. As a small organisation, we need to leverage relationships with other actors who have specific expertise, whether in delivering our charitable purpose or in raising funds from the public. If we want to leverage change at a macro-level we need to work with others to bring about change, whether at global or national level.

## Strategic Priority 3 – Grow Institutional Funds

**Strategically grow and diversify grant-funded income streams for high-quality disability-inclusive programmes.**

We will strategically grow and diversify grant-funded income streams to enable the delivery of high-quality disability-inclusive programming that demonstrate measurable and replicable impact. Institutional fundraising in the form of grants offers an opportunity for CBM Ireland to increase its impact for people with disabilities across the world. We need to be able to identify and seize opportunities when they arise but also work strategically and systematically to engage new funders. Our programmes will demonstrate measurable, replicable impact and learning is systematically captured and shared to strengthen proposals and attract new income.

## Strategic Priority 4 – Sustainable Fundraising

**Grow and diversify CBM Ireland’s public fundraising revenue providing the highest standards of donor care.**

Fundraising income is the financial engine that fuels mission impact; without growth, especially in a competitive and evolving market, the organisation risks erosion of capacity to deliver programmes/actions to achieve our mission. Rising operational costs and inflationary pressures require that income grows faster than costs to free funds for international partners. Building and evolving the brand and digital presence is critical to engage new, younger donors and to refresh our donor base. We need to maximise the funds we deliver programmes with overseas. We will aid this by reducing costs and increasing cost recovery through a growing institutional funding/grants income stream to reduce pressure on publicly raised funds.

## Strategic Priority 5 – Clear Identity

**Develop and embed a refreshed and clear identity that is supported by all parts of the organisation.**

Over the course of this strategy, we will develop and embed a refreshed and clear identity that represents the evolution of the organization from eyesight to disability rights, while remaining respectful of our tradition and history. With a new global strategy, CBM has significantly broadened the scope of work where previously the focus has been on eye-care and a service delivering model. CBM Ireland now requires an identity that aligns across fundraising, programmes and advocacy, that appeals to individual donors but better reflects the breadth of work CBM Ireland does. In 2026, we will build the foundation for how the organisation will express its evolving identity into the future.

## Strategic Priority 6 – Resilient Organisation

**Ensure we have the necessary and effective infrastructure, people, systems and support functions in place to deliver on our purpose and strategic objectives.**

As a small organisation, we are particularly vulnerable to the impact of staff departures but also limited in respect of our capacity to absorb new technologies and good practice. We need strong yet efficient systems in finance and programmes, to continue to be fit for purpose. As a disability focused organization, we become a more authentic and representative organization by creating a culture and embedding systems and processes which ensure we are an attractive place to work for people with disabilities.



# Financial Statements

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Ranto 10, is deaf and mute surrounded by friends, attending an inclusive school in Madagascar. ©CBM / Rakotoarivony



# Legal and Administrative Information

## Directors

Mark Finan  
Linda Ryan  
Eoin McManus (Chairperson)  
Ciara Cribben  
David Dalton  
Karen Herbert  
Claire Kenny

## Charity regulatory number

20050405

## Company number

366182

## 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

## Secretary

Mark Finan (Appointed 11 December 2024)

## Registered office

176 Ivy Exchange  
Parnell Street  
Dublin 1  
Co. Dublin  
Ireland

## Charity number

14987

## Solicitors

Masterson Sammon & Co. Solicitors  
93C Monkstown Road  
Monkstown  
Dublin  
Co.Dublin



Sombiniaina with an eye covering to protect her eye after retinoblastoma treatment (a form of eye cancer).  
© CBM Ireland: Stephen Mc Philemy



# Directors' Report

The directors present their annual report and financial statements for the year ended 31 December 2025. 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 member 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.

## Directors

The names of the persons who were directors at any time during the financial year under review, are set out below. Unless otherwise indicated, the directors served for the entire year. Eoin McManus (Chairperson), Mark Finan, Linda Ryan, Ciara Cribben, David Dalton, Claire Kenny, Karen Herbert.

Of the seven directors at the end of 2025, four are female and three are male.

## Principal activities and date of incorporation

CBM Ireland was incorporated on 15th January 2003.

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

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

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

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

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

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

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

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

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

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

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

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



## Going Concern

CBM Ireland meets its day-to-day working capital requirements through its cash. The current economic conditions continue to create uncertainty over the ability of CBM Ireland to maintain the level of donations received. CBM Ireland forecasts and projections, taking account of reasonably possible changes in income activity show that the Organisation is able to operate for the foreseeable future. After making enquiries, the directors have a reasonable expectation that CBM Ireland has adequate resources to continue in operational existence for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

## Structure, governance and management

### CBM Ireland Board of Directors

CBM Ireland is a registered charity, CHY 14987 and is constituted as a company limited by guarantee, registered number 366182. The Memorandum and Articles of Association signed on 15 January 2003 (amended by Special Resolution on 29 June 2020 and approved in March 2022) represent the founding governance documents of CBM Ireland. CBM Ireland is governed by a Board of Directors, the maximum number of which can be ten. The Board is responsible for determining the policies and overall strategic direction of the Charity. It has ultimate responsibility for the organisation. It generally meets on four occasions per annum and delegates CBM Ireland's day-to-day operations to the Chief Executive Officer and the Senior Management Team. As a not-for-profit, charitable company the Board of Trustees/Directors are unpaid and provide their time in a voluntary capacity.

### Eoin McManus – Chairperson

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

### Ciara Cribben

Ciara is an international development expert with over 15 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.

### Linda Ryan

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

### David Dalton

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

### Claire Kenny

Claire is a Policy Officer at ILMI (Independent Living Movement Ireland) and has worked with ILMI since January 2021. Her role involves working on various projects and research such as ILMI's housing network

In 2018 Claire graduated with a B.Sc. honours degree in Applied Biology and Biopharmaceutical Science from GMIT. As a very proud Disabled woman who faced some of the barriers encountered by many disabled people Claire finds it very rewarding and fulfilling to work for an organisation who embraces the social model of disability and be a part of such a dynamic hard-working team. Claire believes it is fundamentally important that disabled people are involved in a meaningful, authentic way in all facets of society with our contributions valued and our rights respected and looks forward to helping make this happen in international development as well as a Director of CBM Ireland.

### Karen Herbert

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

During the year the Board met on four occasions in March, May, September and December. Each board committee (listed below) met on two occasions during 2025. All meetings were held in a hybrid format with Directors having the option of joining at the CBM Ireland Office or online via MS Teams.



Attendance record of Board of Directors 2025:

|                                     |     |
|-------------------------------------|-----|
| Mark Finan .....                    | 3/4 |
| Linda Ryan .....                    | 4/4 |
| Eoin McManus<br>(Chairperson) ..... | 4/4 |
| Ciara Cribben .....                 | 4/4 |
| David Dalton .....                  | 4/4 |
| Claire Kenny .....                  | 4/4 |
| Karen Herbert .....                 | 4/4 |

The Board of Directors is committed to maintaining the highest standards of corporate governance and since 2020 has ensured compliance with the Charities Regulatory Authority of Ireland’s Governance Code. New Directors are proposed and elected in consultation with the Members and with a view to ensuring that all the skills and experience needed to govern an organisation like CBM Ireland are fully represented. It is CBM’s policy that new Directors are invited to attend a comprehensive induction with both existing board members and senior management, which covers all areas of CBM Ireland’s programmes, finances, operations and activities. In addition, Directors attend regular training on governance and other relevant sector themes.

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

New board members must be able to commit to a minimum of one four-year term.

Succession planning for the Board of Directors is ongoing. In 2026, Mark Finan will be completing his term as Directors and no other intentions to resign have been made. With no departures or arrivals on the Board in 2025, a period of reasonable stability has been provided. With a maximum of ten directors, the Governance and Policy Committee has indicated that increasing from seven directors is welcome to incorporate skills in Fundraising.

Board sub-Committees

There are five committees of the Board, all of which report directly back to the full Board. Committees consist of an average of three board members. The Board has scope to co-opt additional expertise to each Committee as required. The Terms of Reference of each committee was reviewed and updated in September 2024.

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, Finance and Risk Committee in 2025 was chaired by Linda Ryan with Karen Herbert and David Dalton as members. The Committee met twice in 2025 in May and November.

Attendance record of Directors 2025:

|                             |     |
|-----------------------------|-----|
| Linda Ryan<br>(Chair) ..... | 2/2 |
| Karen Herbert .....         | 2/2 |
| David Dalton .....          | 2/2 |

2. Programmes and Advocacy Committee

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

The Programmes and Advocacy Committee in 2025 was chaired by Ciara Cribben. Ciara Cribben was joined by Eoin McManus, Claire Kenny and David Dalton on the Committee. Bill Nolan, a former Board member, forms part of the Committee as an external representative. The Committee met twice in 2025 in April and September.

Attendance record of Directors 2025:

|                                |     |
|--------------------------------|-----|
| Ciara Cribben<br>(Chair) ..... | 2/2 |
| David Dalton .....             | 2/2 |
| Claire Kenny .....             | 1/2 |
| Eoin McManus .....             | 2/2 |

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 2025 was chaired by David Dalton with Linda Ryan and Ciara Cribben as members. The Committee met twice in March and November.

Attendance record of Directors 2025:

|                               |     |
|-------------------------------|-----|
| David Dalton<br>(Chair) ..... | 2/2 |
| Ciara Cribben .....           | 1/2 |
| Linda Ryan .....              | 2/2 |

4. Fundraising, Advocacy and Communications Committee

The purpose of the Committee is to assist the Board in the effective implementation of its strategic priorities in the areas of Fundraising and Communications.

The Fundraising and Communications Committee in 2025 was chaired by Eoin McManus with David Dalton Karen Herbert and Ciara Cribben as members. The Committee met twice in March and September.

Attendance record of Directors 2025:

|                               |     |
|-------------------------------|-----|
| Eoin McManus<br>(Chair) ..... | 2/2 |
| Ciara Cribben .....           | 1/2 |
| Karen Herbert .....           | 1/2 |
| David Dalton .....            | 2/2 |

5. Governance and Policy Committee

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



The Governance and Policy Committee in 2025 was chaired by Eoin McManus in March in the absence of a confirmed Committee chair. Karen Herbert took up the Chair of the Committee from May 2025 with Claire Kenny and Mark Finan as members. The Committee met twice, in March and September.

Attendance record of Directors 2025:

|                          |     |
|--------------------------|-----|
| Karen Herbert<br>(Chair) | 1/1 |
| Eoin McManus             | 1/1 |
| Mark Finan               | 1/2 |
| Claire Kenny             | 2/2 |

The members of CBM Ireland are the current Board of Directors plus seven others, and their liability is limited to €1. CBM Ireland Members’ Policy provides a clearer pathway and approach for the recruitment of new Members of the Company along with outlining the responsibilities of Members in line with the CBM Ireland Constitution. Former Directors’ James O’Dowd and Vivienne Brennan applied for Membership and were approved by the Board of Directors in line with the Membership Policy.

Conflicts of Interest

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

CBM Global

CBM Ireland is a member of the 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 2025, CBM Global initiated a new global

strategy which was formally approved in February 2025.

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 2025, the Senior Management Team benefitted from reasonable stability. The CEO, Finance Manager, Programmes Manager and Advocacy and Inclusion Advisory Manager were all in place for the full year. A new Fundraising Manager was appointed in March 2025.

Senior Management Team

- **Dualta Roughneen** - Chief Executive Officer
- **Brian Friel** - Finance Manager
- **Anthony Cullen** - Fundraising Manager (appointed 10th February 2025)
- **Thahsin Ali** - Fundraising Manager (interim, to 15th March 2025)
- **Caoimhe Hughes** - Programmes Manager
- **Mahbub Kabir** - Advocacy and Inclusion Advisory Manager

Staff and volunteers

The number of staff employed by CBM Ireland increased was an average of 9 FTE over the course of the year. There were 10 positions in the organisation in 2025, with one of these being a part-time, 60% role and another 80%, both working in Finance. The ratio of the gross salary of the lowest paid staff member to that of the highest paid (excluding interns) is 2.9:1.

Each year pay bands are reviewed, based on market conditions, using a range of sources and taking account of affordability. A pay review proposal is submitted by management to the HR and Remuneration Committee. The Committee reviews this proposal and any other significant issues and makes the recommendations on the proposals to the Board. In December 2025 a 2% cost of living increase was awarded to all staff in line with industry standards.

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) is engaged in a climate advocacy programme in Europe where CBM Ireland focuses on ensuring the voices of people with disabilities are amplified in the climate conversation.

Risk management

The Directors of CBM Ireland recognise their responsibility to regularly review and assess the risks faced by the organisation in all areas of its work and 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 any area of the charity’s operations.

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

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

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

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

CBM Ireland’s Risk Management Policy Statement is:

1. Risks are identified, discussed and understood. We are committed to understanding the threats and opportunities that may impact on the successful delivery of our strategic objectives and the achievement of our mission. We support a culture where we talk and communicate with one another about risks.

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

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

Principal risks and uncertainties

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

**Risk 1: 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 2025 saw the Gross Risk remain steady but elevated as change within the fundraising team was managed and approaches to new donor acquisition developed but with challenges. Approval received from the Board to move forward with a sourcing an external agency for commencing regular giving through door-to-door/face-to-face fundraising was welcome however finding an agency willing to work with an international charity with low name recognition in Ireland has not been successful to date. While CBM continues to seek a suitable partner, alternative acquisition approaches will be piloted and tested.

**Risk 2: Loss of key staff, skills and experience:** 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 2025 saw the Gross Risk in this area remain steady but as the Senior Management Team gained some continuity and stability after the recruitment of an experienced Fundraising Manager in February. The loss of key fundraising team members in 2025 continues as a trend that disrupts progress in this area and 2026 seeks to regain stability in order to move towards growth. Staffing in other areas has been more stable as programmes and finance develop their departments.

**Risk 3: Fraud / Error within CBM Ireland or CBM Global:** Working at distance from where are projects are delivered always brings challenges in terms of oversight and compliance. Localisation and a partnership approach means placing greater trust in organisations we work with, often without the same systems and processes in place. Whether through CBM Ireland or as part of the CBM Global federation, fraud and error may result in a loss or a return, of donor funds, and significant damage to reputation and a loss of trust which can impact organisational sustainability.

Developments in 2025 saw CBM Ireland engage in FSTP (financial support to third parties) under our EU funded programmes which involves provision of small grants to OPDs in our country programmes. In the process of doing this, ensuring strong due diligence, a rigorous granting agreement, and reporting requirements suitable to donor requirements but also adapted to the strength of the OPDs we work with, were developed.

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, Institutional Funding, Small Members, 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 (amended in 2024)
- 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 31st December 2025, and as a result no disclosures are required under

the Electoral Act, 1997. As required under the Regulation of Lobbying Act 2015, CBM Ireland now records all lobbying activity and communications with Designated Public Officials (DPOs). We have made all returns and submissions required by the Act.

**Health and Safety**

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

- Comply, at a minimum with all applicable legislation and continually improve our health and safety stewardship towards industry best practice;
- Ensure our employees are aware of and implement the company’s health and safety imperatives;
- Ensure that our company provides a healthy and safe workplace for all employees and take due care of all visitors to our business premises;
- Require all our company employees to work in a safe manner as mandated by law and best practice;
- Ensure that all staff travelling overseas have the necessary travel, health insurance and security clearance and that CBM Ireland is engaged with Safety and Security procedures which will impact CBM
- Ireland employees when travelling and working in CBM Global countries.
- Ensure CBM Ireland’s office is fully accessible and in line with CBM Ireland’s 2024 Accessibility Policy.



No health and safety incidents impacting CBM Ireland staff or volunteers were recorded in 2025.

## 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.



Gau Maya Limbu, 76 of Myaglung VDC along with other patients wait for their patch removal after successful cataract surgery.  
© CBM Global: Sailendra Kharel

## Strategy 2021-2025

CBM Ireland’s strategic goal for 2021– 2025 is to be Ireland’s established leader in inclusive international development, working in partnership with the disability movement, to deliver quality development programmes and provide inclusion expertise. 2025 was the 5th year of the strategy and a new strategy for 2026-2030 has been agreed by the Board of Directors, with more details below.

Our five key strategic objectives under the strategy are:

### Build Capacity & Expertise

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

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

### Build Reputation & Influence

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

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



## Build Programme

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

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

## Build Donor Giving

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

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

## Build Profile

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

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

## Key Areas of Expertise

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

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

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

## How We Work

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

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

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

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

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 2025

The Board’s strategy for achieving our Programme objectives is to focus CBM Ireland’s work both geographically and thematically. CBM Ireland concentrates its Programme of work in selected countries in sub-Saharan Africa, although not exclusively. Together with a network of implementing partners in these countries, CBM Ireland aims to promote inclusion and make comprehensive healthcare, education, rehabilitation and livelihood services available

and accessible to persons with disabilities and their families. We also respond to the sudden onset of humanitarian emergencies, such as armed conflict and natural disaster, in the countries where CBM Global is working.

## Context

As an international NGO, the context within which CBM Ireland operates is surrounded in uncertainty. Financially, CBM Ireland depends on the goodwill of its supporters and their commitment to our cause. CBM Ireland is also dependent on the commitment of institutional and other funders to overseas development assistance. In early 2025, global uncertainty surrounding international development was reflected in governments in Europe and the US reducing commitments to overseas aid at the expense of other budgetary priorities.

From a human resource perspective, compliance with legislation and regulatory frameworks continues to increase and is burdensome for small and lean organisations. The cost-of-living challenges result in a need to ensure salaries are reasonably competitive to avoid loss to other sectors and also to competitors. Increasing salaries in the not-for-profit sector have made recruitment and retention challenging and this was evident in 2025. Other costs, such as postage, continue to increase impacting the efficiency of our direct mail fundraising in particular.

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

While the external funding environment remains challenging we were pleased to



commence our first EU INTPA funded project, in Zimbabwe, complementing our EU DEAR ‘Funding Fairer Futures’ project. We also received notice of an award to deliver an EU INTPA project in Nepal commencing February 2026. Alongside support from the Tom Cunningham Trust via the Ireland Funds, our funding sources are increasingly diversified, reducing risk in this area. We prepared an application to Irish Aid for an additional 3 years programming in Zimbabwe and Kenya to continue our ‘EQUALISED’ programme to 2029. Our work in partnership with OPDs continues to expand under our EU DEAR project, providing grants to 7 OPDs in 2025 and this will be increased to 20 in 2026. The approach will be replicated in Kenya under the EU INTPA project and is planned to form part of our next phase Irish Aid programme. This demonstrates our commitment to localisation and working with organisations of people with disabilities in order to bring about impactful change.

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

## International Programmes

In 2025 the programme focused on working towards achieving the three strategic objectives: increasing and diversifying grant funding, working in partnership with others on inclusive programme cycle management and designing and delivering quality programmes.

## Increasing and diversifying funding

In 2025 CBM Ireland developed several strategic funding applications that if realised would see an increase and diversification of institutional funding.

These were:

**EU CSO Thematic Call Nepal 2025.** CBM Ireland was invited by the EU Delegation in Nepal to submit a full proposal, entitled Supporting Active Measures Advancing Voices, Equality, Solidarity and Harmony (SAMAVESH) with a total budget of €555,556 over three years. The project was selected to be funded and will commence in February 2026. The project aims to increase meaningful political participation and representation of persons with disabilities, especially youths, women, and individuals from minority and indigenous groups, in Nepal’s democratic and decision-making processes. The project seeks to address the severe underrepresentation of PwDs in political life, bridge the gap between policy and practice, and dismantle systemic barriers such as inaccessible electoral systems, low political literacy, and pervasive stigma.

**EU Health Call Madagascar 2025.** CBM Ireland, in partnership with SALFA submitted a full proposal, titled, Governance in the Health Sector, with a total budget of €2.3 million over three years. The project was selected to be funded and will commence in July 2026. The project aims to strengthen the governance of maternal and newborn health services. It focuses on improving accountability, citizen participation, and civil society engagement to ensure better access to quality, inclusive, and responsive maternal and neonatal health services.

**ECHO HIP Bangladesh 2026.** CBM Ireland, in consortium with Action Aid submitted the project concept Risk informed & Equitable Anticipatory Disaster Readiness in Coastal Bangladesh (READY), which if funded, would

be implemented over 24 months, with a total budget of just over €900,000. The project, if successful, will contribute to transformational changes in the local disaster management system of Bangladesh while ensuring disaster risk reduction (DRR) efforts are inclusive, locally-led and effectively coordinated.

In 2025, CBM Ireland also had a number of unsuccessful funding applications, these were to the Irish Aid Global Citizenship Education Grants round 2025, the Applegreen Charitable Fund, ECHO HIP Bangladesh 2025 and ECHO HIP Philippines 2025.

## Working in partnership with others on inclusive programme cycle management

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

In Kenya, CBM Ireland partners with Basic Needs Basic Rights (BNBR) in implementing our Irish Aid funded EQualISED 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, especially those with mental health conditions, enhancing their access to rights, participation, and overall well-being in society.

In Madagascar, CBM Ireland partners with the Malagasy Lutheran Church Health Department (SALFA) on Preventing Childhood blindness, funded by both Electric Aid and the Tom Cunningham Trust, through the Ireland Funds. SALFA have been operational for more than 40 years in Madagascar, and have partnered with CBM on a range of health projects over 30 years, covering Inclusive Eye Health, Ear and Hearing Care, and Covid-19 community resilience. SALFA have five

ophthalmology centres and 57 dispensaries across Madagascar, delivering various eye and health care services.

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. REPSI is responsible for delivering the Irish Aid funded EQualISED project in Zimbabwe.

While as part of an EU funded INTPA project, CBM Ireland established a new partnership with Leonard Chesire Disability Zimbabwe (LCDZ), to strengthen OPDs so that they can advocate for and influence governance and policy making process using inclusive grassroots structures in Masvingo, Matabeleland South and Mashonaland Central provinces of Zimbabwe. LCDZ have been operational since 1981 and are focused on providing services for people with disabilities, including strengthening OPDs.

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

In Nepal, CBM Ireland worked with Disabled Empowerment and Communication Centre (DEC Nepal) on inclusive livelihoods.

In the Philippines, CBM Ireland works with Simon of Cyrene Community Rehabilitation and Development Foundation on an inclusive humanitarian response for typhoon affected communities.



**Designing and delivering quality programmes**

In 2025, programme delivery focused on mental health, community based inclusive development, eye health, strengthening OPDs, humanitarian response and advocacy. Our projects and activities were financed through a combination of fundraising from the general public, alongside grant funding from the EU, Irish Government through Irish Aid’s Civil Society Fund, Electric Aid, The Tom Cunningham Trust through the Ireland Funds. and Coalition2030.

**EQuaLISED in Kenya and Zimbabwe**

In 2025, CBM Ireland, in collaboration with local partners Basic Needs Basic Rights (BNBR) Kenya and Regional Psychosocial Support Initiative (REPSSI) Zimbabwe, launched the EQuaLISED programme, which is the successor to the Inclusive Communities project. This two-year initiative aims to improve the lives of people with disabilities in Kilifi County in Kenya and Manicaland province in Zimbabwe, with a strong focus on mental health and psychosocial disabilities. The programme is supported through funding from Irish Aid and CBM Switzerland. The project promotes mental health and well-being by addressing stigma, improving access to mental health services, and strengthening community support networks; enhances participation and inclusion of people with disabilities in healthcare, education, and employment; supports economic resilience by equipping people with disabilities with livelihood opportunities that help them adapt to climate change and economic challenges and strengthens OPDs to advocate for policies that support people with disabilities at all levels of society.

Community dialogues are a key activity under the project, bringing together community leadership, persons with disabilities and community members to raise awareness of

mental health and promote disability inclusion. In Zimbabwe, 2,997 people participated in community dialogues in 2025 (2024: 1,320). Of the 2025 participants, 744 were male and 2,253 were female, including 587 persons with disabilities (157 male and 430 female), compared to 264 persons with disabilities in 2024 (105 male and 159 female). The dialogues were facilitated by trained disability champions, teachers and village health workers. Participants reported increased awareness and indicated an intention to share learning within their communities.

**Preventing Childhood Blindness in Madagascar**

In 2025, CBM Ireland expanded the Preventing Childhood Blindness Project in Madagascar. Through the project, an additional 141 health care providers (98 in 2024) were trained on primary eye health and provided with an Arclight. In 2025, a total of 57,931 children (4,376 in 2024) were screened for blinding causing diseases, of those, 244 (14 in 2024) children were treated for various eye conditions, including retinoblastoma, cataract and glaucoma.

**Strengthening Civil Society Organisations’ Ability to Engage as Actors of Good Governance**

Six organizations of persons with disabilities (OPDs) were assessed and supported through tailored capacity development plans, while 521 individuals were reached through community awareness activities. The project also demonstrated strong inclusion of women and youth, who accounted for 52% of representation in Ward Development Committees (WDCs).

**Inclusive Livelihoods in Nepal for Persons with Disabilities**

In Nepal, a total of 88 new businesses were established by persons with disabilities (PwDs), with an additional 105 individuals

receiving support through second grant instalments. Local governments also assisted 88 PwDs in developing income-generating activities, with a notable emphasis on livestock-based livelihoods, particularly goat farming, due to strong alignment with local market demand. Furthermore, 41 PwDs were successfully connected to government employment and small business (SME) support schemes.

**Inclusive Humanitarian Response for Typhoon Tino & Uwan-Affected Communities in Catanduanes and Cebu, Philippines.**

In December, an inclusive humanitarian response for typhoon affected communities in Catanduanes and Cebu regions of the Philippines was launched, whereby 1,626 households received unconditional cash assistance while 407 of those households received an additional disability top-up.

**Influencing for change: Advocacy, Inclusion Advisory and Global Citizenship Education**

**Strategic Context:** In 2025, CBM Ireland continued to advance its strategic objective to build reputation and influence by promoting the mainstreaming of disability inclusion across international development, humanitarian action and climate policy. This work was delivered through a coordinated portfolio of advocacy and policy influencing, inclusion advisory services, and global citizenship education.

A defining feature of the year was CBM Ireland’s contribution to, and leadership within, the CBM Global federation. CBM Ireland played an active role in representing the federation in national, European and multilateral policy spaces; coordinating joint advocacy and technical engagement; and supporting the leadership and participation

of organisations of persons with disabilities (OPDs). Through this federated approach, CBM Ireland strengthened both its national influence and the collective impact and visibility of CBM Global.

**Advocacy and Policy Influencing:** At national level, CBM Ireland maintained sustained engagement with Irish Aid, the Department of Foreign Affairs (DFA) and civil society partners. As co-chair of the Dóchas Disability in International Development Working Group, CBM Ireland contributed to shaping coordinated civil society advocacy on disability inclusion within Ireland’s overseas development policy and practice.

A key milestone during the year was the continuation of the CEO-level Irish Aid–Dóchas Annual Dialogue on Disability Inclusion, which focused on strengthening a more strategic and coherent approach to disability inclusion across Ireland’s overseas development programme. CBM Ireland ensured strong representation and contributed to shaping agreed messages intended to inform Ireland’s engagement in international policy processes, including the 18th Conference of States Parties to the UN Convention on the Rights of Persons with Disabilities (COSP18) and the Fourth Financing for Development Conference (FfD4).

CBM Ireland also engaged with the development of Ireland’s National Disability Strategy 2025–2027, highlighting the absence of international cooperation and humanitarian action within the framework. Formal correspondence with Government resulted in acknowledgement of this gap and an indication that it would be considered in future reviews, reinforcing CBM Ireland’s role as a constructive and evidence-based policy actor.



**Global Disability Summit and Development Commitments:**

At international level, CBM Ireland supported Ireland’s engagement at the 3rd Global Disability Summit (GDS) in Berlin, working closely with CBM Global and Irish civil society partners to align advocacy messaging and support meaningful OPD participation.

CBM Ireland supported the participation of a representative from Independent Living Movement Ireland (ILMI), strengthening Irish OPD engagement within the Summit and associated advocacy spaces and ensuring that lived experience informed international policy dialogue.

At the Summit, Ireland signed the Amman–Berlin Declaration, endorsing strengthened action on disability inclusion in international development. This included support for the principle of allocating 15% of Official Development Assistance to reach the 15% of the global population with disabilities, recognition of the need for increased and more direct resourcing of OPDs, and confirmation of Ireland’s endorsement of the Humanitarian Disability Inclusion Charter. These commitments provided important reference points for subsequent engagement on development effectiveness and humanitarian action.

**Disability-Inclusive Climate Justice and Federated Leadership:** Disability-inclusive climate justice was a central pillar of CBM Ireland’s advocacy in 2025 and a key area of federated leadership.

CBM Ireland played a coordinating and representative role at COP30, where it assumed responsibility as Head of the CBM Global delegation. In this role, CBM Ireland led strategic engagement with UNFCCC processes, coordinated CBM Global advocacy priorities, and supported the participation of OPD partners from Africa and Asia, enabling their direct engagement in negotiations, side events and cross-constituency advocacy.

The organisation convened and organised two official UNFCCC side events on gender-just, age and disability-inclusive climate action, working with global advocacy partners including the International Disability Alliance (IDA), the European Disability Forum (EDF), the International Disability and Development Consortium (IDDC) and HelpAge International.

CBM Ireland also coordinated a high-visibility exhibition space at COP30, including showcasing work supported by CBM Switzerland in Nepal. This contributed to coherent federated representation and strengthened CBM Global’s profile within UN climate spaces. Engagement with the Irish Government ensured Irish official participation in CBM-led side events, reinforcing CBM Ireland’s convening role and Ireland’s visibility as a supporter of disability-inclusive climate action.

Throughout the year, CBM Ireland contributed to collective advocacy aimed at securing formal recognition of a Disability Constituency within the UNFCCC. This included technical inputs to roadmap development, coordination with cross-constituency partners, and engagement with UNFCCC officials and conference presidencies.

As a result of sustained advocacy by CBM Ireland and partners, explicit references to disability inclusion were reflected in COP30 outcome texts, representing a significant step towards embedding disability inclusion within global climate decision-making frameworks.

CBM Ireland also represented at the Bonn Climate Conference, working with CBM UK, the UN Office for Disaster Risk Reduction (UNDRR) and other partners to organise an official side event on gender-just and disability-inclusive climate justice.

In parallel, CBM Ireland contributed to coordinated advocacy on development finance, including engagement linked to the

Fourth Financing for Development Conference. Working with Dóchas and international partners, CBM Ireland contributed to efforts that resulted in explicit references to disability inclusion being reflected in key outcome texts of the Financing for Development Conference, strengthening the visibility of disability inclusion within global development finance frameworks.

**Visibility and Reputation** CBM Ireland’s advocacy work in 2025 contributed to increased visibility and reputational strength at national and international levels. The organisation was featured by the Department of Foreign Affairs on the International Day of Persons with Disabilities (3 December), highlighting CBM and its partners’ climate action. CBM Ireland was also prominently featured at the Dóchas Annual Conference, reflecting its leadership role within Irish civil society on disability inclusion.

**Inclusion Advisory:** In 2025, CBM Ireland continued to deliver a portfolio of inclusion advisory services. The partners this year include Christian Aid Ireland, Míséan Cara, Edmund Rice Development and Trócaire, addressing disability-inclusive programme design and organisational change.

A distinctive feature of this work was CBM Ireland’s horizontal leadership approach within the CBM Global federation. CBM Ireland worked collaboratively with CBM UK, CBM Zimbabwe and CBM Kenya, including its wider OPD partners contributing to joint research, co-facilitation and coordinated advisory inputs across multiple country contexts, strengthening the quality and relevance of advisory outputs.

**Global Citizenship Education** remained a core element of CBM Ireland’s influencing strategy in 2025 and was primarily delivered through the Funding Fairer Futures initiative, co-funded by the European Union’s DEAR programme and Irish Aid.

**Conclusion:** In 2025, CBM Ireland strengthened its reputation and influence through sustained advocacy, leadership within the CBM Global federation, high-quality inclusion advisory services and targeted global citizenship education. The organisation’s work contributed to tangible advances in policy dialogue, visibility and inclusion across development, humanitarian and climate policy spaces, providing a strong foundation for continued impact in 2026.

The initiative combined public engagement, advocacy and direct resourcing of OPDs to advance disability-inclusive climate justice. CBM Ireland designed and managed accessible sub-granting mechanisms and supported OPDs across Africa and Asia to implement locally-led climate action initiatives.

In addition, CBM Ireland placed strong emphasis on building OPD capacity on climate change, including through training, peer learning and participation in international advocacy spaces, delivered in collaboration with CBM Global colleagues.

**Fundraising & Communications**

CBM Ireland raises funds primarily through the generosity of loyal and kind supporters throughout Ireland. In 2025 our supporters helped successfully raise €942,999 (2024: €799,765). and once again, we are humbled by their generosity. These gifts were given by our loyal regular monthly supporters, in response to several appeals, as well as legacy donations, and through a small number of major individual contributions. We received two generous legacy donations in 2025 for which we are extremely grateful. May they Rest in Peace.



We were particularly overwhelmed by the continued response from supporters who we know continue to struggle with the cost-of-living increases and inflation here in Ireland that impacts on them just as it does on our work. We ask our supporters frequently to support our work and we know that they have been impacted by the ongoing global crises that are driving up costs, yet they continue to demonstrate true empathy and solidarity.

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 €338,228 (2024: €497,737). Our core donor base of committed supporters, we appreciate and understand, is continually declining as many have been supporting CBM Ireland for many years, and some since our inception over 20 years ago.

We continued also to recruit new donors through a variety of channels. In 2025 we sought to work with an agency to commence regular giving through door-to-door/face-to-face recruitment but were unable to source a suitable partner due to market conditions. This has impacted expenditure plans to invest in the future of the organisation and to grow our donor base. A portion of reserves have been earmarked for this investment. Alternative acquisition channels will be tested in 2026.

We continued to avail of Revenue's Charitable Donation Scheme with rebates amounting to €102,648 (2024: €118,478). In addition

to the above CBM Ireland is lucky to have an incredible loyal cohort of regular givers who donate monthly, throughout 2025 these donations totalled €181,863 (2024: €183,277).

We were happy to be part of the Galway Garden Festival held in Claregalway Castle. We look forward to again working closely with Eamonn O'Donoghue and the committee members of the festival in 2026. The Galway Garden Festival has been a supporter of our work for a long time and we truly appreciate their partnership and encouragement.

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

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



Khadga Bahadur Khadka, aged 83, a resident of Myaglung-4, Terhathum, awaiting removal of his eye patch after being diagnosed with bilateral cataracts.  
© CBM Global: Sailendra Kharel



# Financial Review

## Results for the year

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

### Income

CBM Ireland income for the year to 31st December 2025 was €1.98m, an increase of 44% on the previous financial year (€1.37m).

This significant increase was primarily due a number of generous legacy donations in 2025 as well as commencing a series of new institutionally funded projects, including an EU INTPA grant in Zimbabwe and a grant from the Tom Cunningham Trust via the Ireland Funds in Madagascar. These gains were partially offset by a fall in campaign income due to increased sectoral competition and a reduced donor base.

### Incoming resources from donations and legacies

In 2025 we received €0.84m from these income streams (see note 4 to the financial statements). This while a significant increase on the 2024 figures was driven mainly by legacy income which by its nature tends to be very variable in nature. The overall situation for fundraising remains challenging.

### Grants from governments and other co-funders

CBM Ireland received a total €1.0m in grants from governments and other funders in 2025 (see note 4 to the financial statements for analysis by donor). This represents a 75% increase from 2024 (€0.57m). Irish Aid (Government of Ireland’s official international development assistance programme) in 2025, provided a figure of €0.49m, or 49% of overall grant income, the European Union, through its INTPA and DEAR funding provided

### Five-year income trend:

| Key Indicator      | 2025   | 2024   | 2023   | 2022   | 2021   | 2020   |
|--------------------|--------|--------|--------|--------|--------|--------|
| Total income ..... | €1.98m | €1.37m | €1.35m | €1.27m | €1.73m | €1.55m |

### Expenditure

Total expenditure for the year was €1.73m, made up as follows:

| Key indicator         | 2025   |    | 2024   |    | 2023   |    |
|-----------------------|--------|----|--------|----|--------|----|
|                       | €      | %  | €      | %  | €      | %  |
| Charitable activities | €1.60m | 92 | €1.07m | 88 | €1.25m | 88 |
| Raising funds         | €0.12m | 7  | €0.14m | 11 | €0.16m | 11 |
| Governance            | €0.01m | 1  | €0.01m | 1  | €0.01m | 1  |

Total expenditure, at €1.73m, represents a 43% increase from 2024 level of €1.21m. This increase was driven by increased program activity enabled by the support of our institutional partners and the increased ability of CBM Ireland to provide additional co-funding thanks to increased voluntary income for the year.

### Charitable activities

Expenditure on charitable activities in 2025 totalled €1.60m a 50% increase from 2024 levels of €1.07m. (see note 7 to the financial statements for details). The increase was driven by increased institutional support and increased voluntary income.

### Raising funds

The cost of raising funds totalled €0.12m in 2025, an 11% decrease from 2024’s figure €0.14m. There was a staff vacancy during part of the year and an exercise was carried out to improve the efficiency of CBM’s mailing campaigns that resulted in further savings.

### Governance costs

Total governance costs for the year amounted to €0.01m in line with 2024’s figure of €0.01m. See note 8 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                               | 2025 | 2024 | 2023 | 2022 |
|---------------------------------------------|------|------|------|------|
| Return on fundraising spend (per €1 spent)  | 7.9  | 5.8  | 4.6  | 6.4  |
| Charitable activities as a % of total costs | 92%  | 88%  | 88%  | 90%  |

Return on fundraising spend – this essentially measures how much donation and legacy income CBM Ireland get back for each euro spent on fundraising. This figure increased from 5.8 in 2024, to 7.9 in 2025 driven by a combination of higher charitable donations tax back income and significant legacy income during the year.

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

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



€0.39m, or 39% of overall grant income. The Ireland Funds, on behalf of the Tom Cunningham Trust and Electric Aid provided the balance of the grant income for 2025.

***Donated commodities***

There were no donated commodities in 2025.

**Reserves Policy**

CBM Ireland’s available resources at the end of the year were €994,190 (2024: €750,068). The Board reviews reserves on an annual basis to ensure that sufficient funds are available to allow for spending on programmes and fundraising activity to continue without disruption in the case of a fall in income. A Reserves Policy approved by the Board in May 2024 indicates that CBM Ireland has sufficient reserves in place.

The reserves policy indicates necessary reserves of €275,000. Reserves increased from 2024 due to an operating surplus derived primarily from two generous legacies received in 2025 alongside stronger cost recovery from institutional funders and a growing institutional funding base which contributes to organisational running costs that would normally have been covered by public fundraising.

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

Decisions on adjustments where reserves fall below the levels indicated in the Reserves Policy are taken by the Board of Directors upon recommendation from the Audit, Finance and Risk Committee. Where reserves

are held in excess, the Board of Directors shall issue instructions to management to reduce reserves through increased charitable activities or investment in the sustainability of the organisation. The Board of Directors has requested the Senior Management Team to consider proposals for reserves expenditure to reduce current levels of excess through investment in CBM Ireland’s donor acquisition alongside cofinancing of institutional funds.

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

**Investments Policy**

In 2024, the Board of Directors approved an Investments Policy for the organisation. The policy outlines the framework for managing CBM Ireland’s investments, ensuring compliance with the Charities Regulator’s guidelines in Ireland, including the Charities Governance Code, the Internal Financial Controls Guidelines for Charities, and the Guidance on Charity Reserves. The policy aims to safeguard the charity’s assets, ensure their effective use, and align with the charity’s objectives and values. There are no investments in place in 2025. The policy will be reviewed in 2026.

**Subsequent events**

There are no subsequent events relevant to the reporting period. The impacts of the Ukraine conflict and the conflict in Gaza continue to impact on funding priorities and the more recent conflict in the Middle East in early 2026 has resulted in increases in fuel prices and shortages. USAID funding cuts continue to have an impact on the wider international development sector.

**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. CBM Ireland has been confirmed as a partner to the University of Exeter and University of Galway. CBM Ireland also engaged a consultant to assess the impact of the OECD-DAC disability marker as an operational tool. This research will complete in 2026. As part of CBM Ireland’s Preventing Infant Blindness project funded by Electric Aid, a pro-bono study by The Analysis Group commenced in 2024 to evaluate the impact of the ARCLIGHT infant eye-screening pocket ophthalmoscope-loupe-otoscope.

**Plans for the future**

In 2025, the CBM Ireland Board agreed a new strategy for the organisation to take us to 2030. With this we are looking clearly to the future. In our strategy, CBM Ireland underlines its shared commitment to the CBM Global Federation long term goals.

**People with disabilities are more equipped and resourced to claim their rights**

**How we will contribute:** We’ll deepen our partnerships with people with disabilities to realise and claim their rights, and hold governments, decision makers and those in power to account. We’ll ensure that people with disabilities are central decision makers, directing their own lives: holding duty bearers to account, pursuing inclusive service delivery, budgets and resources, and finding pathways out of poverty and exclusion. We’ll continue to ensure that people with disabilities are central in defining priorities and goals.

**Those in power are held to account by the disability movement with their allies**

**How we will contribute:** We are grounded in authentic partnership and accountability to the disability movement, embracing OPDs, underrepresented groups (those with less visibility in decision-making processes) and self-help groups as crucial development partners. They play a vital role in advancing the SDGs and implementing the CRPD at global, regional, national, and local levels. We aim to serve as a catalyst to connect and strengthen our OPD partners. By supporting their growth and working closely as allies, we help these representative organisations enhance their impact. Together, we hold those in power accountable for implementing the CRPD and ensuring that the SDGs are inclusively achieved.

**Communities are climate resilient and inclusive of people with disabilities**

**How we will contribute:** We’ll work with people with disabilities, their families, broader civil society and local government in the most climate-affected areas to support communities that are disability inclusive while adapting to the ongoing impact of climate activity. Our work is to ensure that disability inclusion and people with disabilities are not forgotten in this increasingly important space. Our community development work will be based on principles of equity, recognising that disability is a part of human diversity, so that all members of the community can enjoy their human rights, and ensure that everyone thrives in a just transition towards a cleaner, greener and sustainable future.

**Systems and services are transformed to break down the barriers that exclude people with disabilities**

**How we will contribute:** Rooted in human rights, the best way for people with disabilities to fully access essential services is for governments and other duty bearers



to create inclusive structures, relationships and cultures within these systems. Local and national services must be available, affordable, accessible, high-quality, and aligned with international standards. Services should reflect the priorities of those who use them. Inclusion also depends on accessible environments. We will work with OPDs and local communities to strengthen local and national systems and services to make them more accessible, inclusive, and responsive to the needs of people with disabilities. This includes strengthening primary health care services at community level so that care can be provided as close as possible to those who need it – including preventative healthcare services, like community directed treatments for Neglected Tropical Diseases.

Within the CBM Ireland strategy, we have agreed 6 organisational objectives for the next 5 years that will frame how we will maximise our contribution to CBM's organisational goals.

**Strategic Priority 1 – Bigger Impact:**  
*Deliver disability inclusive impact and access to healthcare through programmes, advocacy and external advisory services.*

In 2026, we will expand our Preventing Infant Blindness project in Madagascar, we will scale up our mental health programme in Kenya and Zimbabwe, and we will grow our OPD/ disability inclusion civil society strengthening work into Nepal.

**Strategic Priority 2 –Better Partnerships:**  
*Build and sustain diverse, high-value partnerships that amplify CBM Ireland's impact in disability inclusion.*

In 2026, we will build on our on-granting work under the EU DEAR project to on-grant to another 14 organisations, we will build on this work in Zimbabwe and Kenya through our Irish Aid and EU INTPA partnerships, and explore possibilities in Madagascar.

**Strategic Priority 3 – Grow Institutional Funds:** *Strategically grow and diversify grant-funded income streams for high-quality disability-inclusive programmes.*

In 2026, we will commence a new EU funded project in Nepal, while we await the outcome of a series of funding applications, while moving into the second phase of our Irish Aid funded EQUALISED Programme.

**Strategic Priority 4 –Sustainable Fundraising:** *Grow and diversify CBM Ireland's public fundraising revenue providing the highest standards of donor care.*

In 2026, we aim to pilot and test a variety of acquisition approaches to encourage new supporters to contribute to our work. We will continue to engage our existing and committed supporters while recognising that they need others to support their contributions to maximise impact.

**Strategic Priority 5 – Clear Identity:**  
*Develop and embed a refreshed and clear identity that is supported by all parts of the organisation.*

2026 will see CBM Ireland, as part of the CBM Global federation, look deeply at our organisational identity and to evolve it to better represent the breadth and balance of the work the organisation does, as articulated under this strategy. We will look at our fundraising purpose and ambition in partnership with Revolutionise to re-energise our voice.

**Strategic Priority 6 - Resilient Organisation:**  
*Ensure we have the necessary and effective infrastructure, people, systems and support functions in place to deliver on our purpose.*

As we start our new strategy, the aim for 2026 is to gain stability across all departments and improve retention, particularly across the Management team where 2023-2025 saw significant changes. Building stability and predictability is paramount to be able to achieve an ambitious strategy.

## 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: 13<sup>th</sup> May 2026**



**Linda Ryan**  
**Director**  
**Dated: 13<sup>th</sup> May 2026**



Joany - Outside his family home in Antsirabe during a follow up visit from the CBM team in Madagascar. © CBM Ireland: Stephen Mc Philemy



# Statement of Directors' Responsibilities

## For the year ended 31st December 2025

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: 13<sup>th</sup> May 2026**



**Linda Ryan**  
**Director**

**Dated: 13<sup>th</sup> May 2026**

# Independent Auditor's Report

## To the Members 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 2025 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 2025 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, as modified by the Charities SORP (FRS 102); and
- have been prepared in accordance with the requirements of the Companies Act 2014.



## Basis for opinion

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

## Conclusions relating to going concern

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

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

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

## Other information

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

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

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2014

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

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

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

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

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

## Matters on which we are required to report by exception

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

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

## Responsibilities of directors for the financial statements

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

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

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

## Auditor's responsibilities for the audit of the financial statements

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

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





Preeti Maya Limbu 78 of Myaglung VDC after successful cataract surgery of her left eye during free eye cataract surgical camp at Myaglung District Hospital.  
© CBM Global: Sailendra Kharel

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

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

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

**Chartered Certified Accountants  
Statutory Auditor  
FDW House**  
Blackthorn Business Park  
Coes Road  
Dundalk  
Co. Louth  
13<sup>th</sup> May 2026

**Statement of Financial Activities**

*Including Income and Expenditure Account  
for The Year Ended 31 December 2025*

|                                                       | Notes | Unrestricted Funds 2025 | Restricted Funds 2025 | Total 2025 | Unrestricted Funds 2024 | Restricted Funds 2024 | Total 2024 |
|-------------------------------------------------------|-------|-------------------------|-----------------------|------------|-------------------------|-----------------------|------------|
|                                                       |       | €                       | €                     | €          | €                       | €                     | €          |
| <b>Income &amp; Endowments from:</b>                  |       |                         |                       |            |                         |                       |            |
| Donations and legacies                                | 3     | 840,350                 | —                     | 840,350    | 681,017                 | —                     | 681,017    |
| Charitable activities                                 | 3     | —                       | 1,032,850             | 1,032,850  | —                       | 566,529               | 566,529    |
| Other income                                          | 3     | 102,649                 | —                     | 102,649    | 118,748                 | —                     | 118,748    |
| <b>Total Income</b>                                   |       | 942,999                 | 1,032,850             | 1,975,849  | 799,765                 | 566,529               | 1,366,294  |
| <b>Expenditure on:</b>                                |       |                         |                       |            |                         |                       |            |
| Raising funds                                         | 5     | 117,343                 | 4,973                 | 122,316    | 132,533                 | 4,818                 | 137,351    |
| Charitable activities                                 | 6     | 577,225                 | 1,024,258             | 1,601,483  | 507,154                 | 560,232               | 1,067,386  |
| Governance costs                                      | 7     | 4,309                   | 3,619                 | 7,928      | 3,986                   | 3,104                 | 7,090      |
| <b>Total Resources expended:</b>                      |       | 698,877                 | 1,032,850             | 1,731,727  | 643,673                 | 568,154               | 1,211,827  |
| <b>Net Incoming Resources Before Transfers</b>        |       | 244,122                 | —                     | 244,122    | 156,092                 | (1,625)               | 154,467    |
| Transfers between funds                               |       | —                       | —                     | —          | (1,625)                 | 1,625                 | —          |
| <b>Net Income for the year/ Net movement in funds</b> |       | 244,122                 | —                     | 244,122    | 154,467                 | —                     | 154,467    |
| Fund balances at 1 January 2025                       |       | 750,068                 | —                     | 750,068    | 595,601                 | —                     | 595,601    |
| <b>Fund Balances at 31 December 2025</b>              |       | 994,190                 | —                     | 994,190    | 750,068                 | —                     | 750,068    |

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 2025

|                                                       |       | 2025      |         | 2024      |         |
|-------------------------------------------------------|-------|-----------|---------|-----------|---------|
|                                                       | Notes | €         | €       | €         | €       |
| <b>Fixed Assets</b>                                   |       |           |         |           |         |
| Tangible assets                                       | 11    |           | 4,313   |           | 8,394   |
| <b>Current Assets</b>                                 |       |           |         |           |         |
| Debtors                                               | 12    | 78,486    |         | 27,795    |         |
| Cash at bank and in hand                              |       | 1,874,295 |         | 1,016,655 |         |
|                                                       |       | 1,952,781 |         | 1,044,450 |         |
| <b>Creditors: Amounts Falling Due Within One Year</b> | 14    | (962,904) |         | (302,776) |         |
| Net current assets                                    |       |           | 989,877 |           | 741,674 |
| <b>Total Assets Less Current Liabilities</b>          |       |           | 994,190 |           | 750,068 |
| <b>Income Funds</b>                                   |       |           |         |           |         |
| Unrestricted funds                                    |       |           | 994,190 |           | 750,068 |
|                                                       |       |           | 994,190 |           | 750,068 |

The financial statements were approved by the Directors on 13<sup>th</sup> May 2026.



Eoin McManus  
Director  
Dated: 13<sup>th</sup> May 2026



Linda Ryan  
Director  
Dated: 13<sup>th</sup> May 2026

# Statement of Cash Flows

As for year ended 31 December 2025

|                                                | Notes | 2025    |           | 2024 |           |
|------------------------------------------------|-------|---------|-----------|------|-----------|
|                                                |       | €       | €         | €    | €         |
| <b>Cash Flows from Operating Activities</b>    |       |         |           |      |           |
| Cash (absorbed by) / generated from Operations | 24    |         | 859,153   |      | 362,775   |
| <b>Investing Activities</b>                    |       |         |           |      |           |
| Purchase of tangible fixed assets              |       | (1,513) |           | —    |           |
| Net Cash Used in Investing Activities          |       |         | (1,513)   |      | —         |
| <b>Net Cash Used in Financing Activities</b>   |       |         |           |      |           |
|                                                |       |         | —         |      | —         |
| Net Increase in Cash and Cash Equivalents      |       |         | 857,640   |      | 362,775   |
| Cash and cash equivalents at beginning of year |       |         | 1,016,655 |      | 653,880   |
| Cash And Cash Equivalents at End of Year       |       |         | 1,874,295 |      | 1,016,655 |



# Notes to the Financial Statement

As for year ended 31 December 2025

## 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 2025.

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 continues to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable Funds

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

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

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

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

### 1.4 Incoming Resources

#### Investment income

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

#### Grants

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. Critical accounting Estimates and Judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions

to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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

3. Income

|                                                | Unrestricted Funds<br>2025<br>€ | Restricted Funds<br>2025<br>€ | Total<br>2025<br>€ | Total<br>2024<br>€ |
|------------------------------------------------|---------------------------------|-------------------------------|--------------------|--------------------|
| <i>Income From Donations and Legacies</i>      |                                 |                               |                    |                    |
| Donations and gifts                            | 840,350                         | —                             | 840,350            | 681,017            |
| <i>Other Income</i>                            |                                 |                               |                    |                    |
| Tax rebate                                     | 102,649                         | —                             | 102,649            | 118,748            |
|                                                | 942,999                         | —                             | 942,999            | 799,765            |
| <i>Income from Charitable Activities</i>       |                                 |                               |                    |                    |
| Irish government - Civil Society Funding (CSF) | —                               | 494,932                       | 494,932            | 340,855            |
| EU grant income                                | —                               | 181,209                       | 181,209            | 65,278             |
| Europe Aid                                     | —                               | 212,554                       | 212,554            | —                  |
| Electric Aid                                   | —                               | 54,290                        | 54,290             | 55,539             |
| Tom Cunningham Trust                           | —                               | 59,404                        | 59,404             | —                  |
| Foundation D’Harcourt                          | —                               | —                             | —                  | 104,857            |
| Other income                                   | —                               | 30,461                        | 30,461             | —                  |
|                                                | —                               | 1,032,850                     | 1,032,850          | 566,529            |
| <i>Total Income</i>                            | 942,999                         | 1,032,850                     | 1,975,849          | 1,366,294          |

4. Operating Surplus/(Deficit)

|                                                                          | 2025<br>€ | 2024<br>€ |
|--------------------------------------------------------------------------|-----------|-----------|
| <i>Operating Surplus/(Deficit) is Stated After Charging/(Crediting):</i> |           |           |
| Depreciation of property, plant and equipment                            | 5,594     | 6,953     |
| Loss/(gain) on foreign currencies                                        | (26)      | 264       |



Franco and his mother, on a follow up visit by the CBM team in Madagascar. © CBM Ireland: Stephen Mc Philemy



## 5. Cost of generating funds

|                                                  | Unrestricted<br>Funds<br>2025<br>€ | Restricted<br>Funds<br>2025<br>€ | Total<br>2025<br>€ | Total<br>2024<br>€ |
|--------------------------------------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| <b>Administrative Costs</b>                      |                                    |                                  |                    |                    |
| Finance - gross payroll                          | —                                  | —                                | —                  | 7,934              |
| Executive gross payroll costs<br>- 20% of salary | 19,611                             | —                                | 19,611             | 19,591             |
| CEO pension/healthcare                           | 2,696                              | —                                | 2,696              | 1,393              |
| Membership and<br>subscriptions                  | 1,306                              | —                                | 1,306              | 297                |
| Payroll/fin admin outsourced                     | 185                                | —                                | 185                | 185                |
| HR consultancy                                   | 1,488                              | —                                | 1,488              | 859                |
| Training                                         | 633                                | —                                | 633                | 1991               |
| Travel and subsistence                           | —                                  | —                                | —                  | 3,786              |
| Recruitment                                      | 227                                | —                                | 227                | 158                |
| Annual report                                    | 372                                | —                                | 372                | —                  |
| Currency Loss / (Gain)                           | (26)                               | —                                | (26)               | —                  |
|                                                  | <b>26,492</b>                      | <b>—</b>                         | <b>26,492</b>      | 36,194             |

|                          | Unrestricted<br>Funds<br>2025<br>€ | Restricted<br>Funds<br>2025<br>€ | Total<br>2025<br>€ | Total<br>2024<br>€ |
|--------------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| <b>Support Services</b>  |                                    |                                  |                    |                    |
| Insurance                | 931                                | 931                              | 1,862              | 1,600              |
| Consumables              | 993                                | —                                | 993                | 381                |
| Postage                  | 1,887                              | —                                | 1,887              | 2,997              |
| Stationery               | 486                                | —                                | 486                | 1,493              |
| Bank and visa charges    | 1,745                              | —                                | 1,785              | 1,745              |
| Software support         | 3,270                              | —                                | 3,270              | 3,572              |
| Repairs and maintenance  | —                                  | —                                | —                  | 153                |
| Telephone and mobiles    | 953                                | —                                | 953                | 713                |
| Office maintenance       | 150                                | —                                | 150                | 390                |
| Electricity              | 1,056                              | —                                | 1,056              | 978                |
| Rent and service charges | 4,042                              | 4,042                            | 8,084              | 8,036              |
| Depreciation             | 3,690                              | —                                | 3,690              | 6,953              |
|                          | <b>19,243</b>                      | <b>4,973</b>                     | <b>24,216</b>      | 29,011             |

|                                               | Unrestricted<br>Funds<br>2025<br>€ | Restricted<br>Funds<br>2025<br>€ | Total<br>2025<br>€ | Total<br>2024<br>€ |
|-----------------------------------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| <b>Fundraising Costs</b>                      |                                    |                                  |                    |                    |
| Fundraising gross payroll                     | 35,756                             | —                                | 35,756             | 8,816              |
| Donor supporter staff                         | —                                  | —                                | —                  | 20,062             |
| Donor acquisitions                            | 1,648                              | —                                | 1,648              | 10,634             |
| Donor cultivation                             | 29,242                             | —                                | 29,242             | 23,010             |
| Digital recruitment                           | 2,011                              | —                                | 2,011              | 1,233              |
| Event Costs                                   | 69                                 | —                                | 69                 | 151                |
| Other fundraising costs                       | 2,192                              | —                                | 2,192              | 6,275              |
| CRM Upgrade                                   | —                                  | —                                | —                  | 229                |
| CBM brand PR/marketing and web<br>development | 690                                | —                                | 690                | 259                |
| Currency loss                                 | —                                  | —                                | —                  | 1,477              |
|                                               | <b>71,608</b>                      | <b>—</b>                         | <b>71,608</b>      | 72,146             |
| <b>Total Cost of Generating Funds</b>         | <b>117,343</b>                     | <b>4,973</b>                     | <b>122,316</b>     | 137,351            |

CBM Ireland use an internal apportionment policy to allocate costs between Charitable activities (Note 7) and Cost of generating funds as per Charities SORP guidelines.

## 6. Charitable activities expenditure

|                                                            | Unrestricted<br>Funds<br>2025<br>€ | Restricted<br>Funds<br>2025<br>€ | Total<br>2025<br>€ | Total<br>2024<br>€ |
|------------------------------------------------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| Overseas programme                                         | 87,118                             | 540,495                          | 627,613            | 336,010            |
| Promotion awareness, advocacy<br>and development education | 289,291                            | 245,324                          | 534,615            | 384,764            |
| Programme support, monitoring<br>and evaluation            | 200,816                            | 238,439                          | 439,255            | 346,612            |
|                                                            | <b>577,225</b>                     | <b>1,024,258</b>                 | <b>1,601,483</b>   | 1,067,386          |



7. Governance costs

|                                      | Unrestricted<br>2025<br>€ | Restricted<br>2025<br>€ | Total<br>2025<br>€ | Total<br>2024<br>€ |
|--------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| Audit & accountancy                  | 3,519                     | 3,519                   | 7,038              | 6,208              |
| Legal fees                           | 100                       | 100                     | 200                | —                  |
| Board and committee meeting expenses | 690                       | —                       | 690                | 882                |
|                                      | 4,309                     | 3,619                   | 7,928              | 7,090              |

8. Overseas programme countries

|                         | 2025<br>€      | 2024<br>€      |
|-------------------------|----------------|----------------|
| <i>Direct Transfers</i> |                |                |
| Zimbabwe                | 330,987        | 89,579         |
| Kenya                   | 156,508        | 203,200        |
| Madagascar              | 113,938        | 43,231         |
| Philippines             | 17,770         | —              |
| Nepal                   | 8,409          | —              |
| <i>Total</i>            | <b>627,612</b> | <b>336,010</b> |
| <i>Sub Grantees</i>     |                |                |
| Bangladesh              | 6,999          |                |
| Burkina Faso            | 10,000         |                |
| Kenya                   | 7,000          |                |
| Nepal                   | 13,978         |                |
| Nigeria                 | 6,654          |                |
| <i>Total</i>            | <b>44,631</b>  |                |



Hangma (on her tricycle) with ADWR CBR worker Bhelerian Narzary who is on a home visit to see Hangma’s progress. © CBM Global



9. Employees

|                                                         | 2025<br>Number | 2024<br>Number |
|---------------------------------------------------------|----------------|----------------|
| <i>Number of employees</i>                              |                |                |
| The average monthly number of employees during the year | 10             | 8              |

|                         | 2025<br>€ | 2024<br>€ |
|-------------------------|-----------|-----------|
| <i>Employment costs</i> |           |           |
| Wages and salaries      | 476,452   | 404,217   |
| Social security costs   | 53,433    | 44,815    |
| Other pension costs     | 13,157    | 6,916     |
|                         | 543,042   | 455,948   |

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

|                      | 2025<br>Number | 2024<br>Number |
|----------------------|----------------|----------------|
| €60,000 - €70,000    | —              | —              |
| €70,001 - €80,000    | —              | —              |
| €80,001 - €90,000    | 1              | 1              |
| €90,001 - €100,000   | —              | —              |
| €100,001 - and above | —              | —              |

Key management compensation

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

|                                                 | 2025<br>€ | 2024<br>€ |
|-------------------------------------------------|-----------|-----------|
| Salaries and other short-term employee benefits | 120,304   | 119,062   |

No directors are remunerated for their role on the board.

10. Taxation

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

11. Tangible fixed assets

|                                    | Short<br>Leasehold<br>Property<br>€ | Computer<br>equipment<br>€ | Fixtures<br>and<br>Fittings<br>€ | Total<br>€ |
|------------------------------------|-------------------------------------|----------------------------|----------------------------------|------------|
| <i>Cost</i>                        |                                     |                            |                                  |            |
| At 1 January 2025                  | 31,749                              | 35,138                     | 3,596                            | 70,483     |
| Additions                          | —                                   | 1,513                      | —                                | 1,513      |
| At 31 December 2025                | 31,749                              | 36,651                     | 3,596                            | 71,996     |
| <i>Depreciation and Impairment</i> |                                     |                            |                                  |            |
| At 1 January 2025                  | 25,400                              | 33,093                     | 3,596                            | 62,089     |
| Depreciation charged in the year   | 3,055                               | 2,539                      | —                                | 5,594      |
| At 31 December 2025                | 28,455                              | 35,632                     | 3,596                            | 67,683     |
| <i>Carrying Amount</i>             |                                     |                            |                                  |            |
| At 31 December 2025                | 3,294                               | 1,019                      | —                                | 4,394      |
| At 31 December 2024                | 6,349                               | 2,045                      | —                                | 8,394      |

12. Debtors

|                                            | 2025<br>€ | 2024<br>€ |
|--------------------------------------------|-----------|-----------|
| <i>Amounts Falling Due Within One Year</i> |           |           |
| Other debtors                              | 63,965    | 15,254    |
| Prepayments and accrued income             | 14,521    | 12,541    |
|                                            | 78,486    | 27,795    |



### 13. Finance Lease Commitments

|                           | 2025<br>€     | 2024<br>€     |
|---------------------------|---------------|---------------|
| Within one year           | 21,320        | 31,980        |
| Within two and five years | —             | 21,320        |
|                           | <b>21,320</b> | <b>53,300</b> |

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 2025 lease commitment reflects the remaining term of the lease ending 30 August 2026.

### 14. Creditors: Amounts Falling Due Within One Year

| Notes                              | 2025<br>€      | 2024<br>€      |
|------------------------------------|----------------|----------------|
| Other taxation and social security | 11,928         | 11,881         |
| Deferred income 15                 | 918,964        | 273,171        |
| Trade creditors                    | 19,311         | 11,339         |
| Other creditors                    | 5,115          | 1,975          |
| Accruals                           | 7,586          | 4,410          |
|                                    | <b>962,904</b> | <b>302,776</b> |

### 15. Deferred Income

|                       | 2025<br>€ | 2024<br>€ |
|-----------------------|-----------|-----------|
| Institutional funding | 918,964   | 273,171   |

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

### 16. Restricted Funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

|                | At 1 January 2025<br>€ | Incoming Resources<br>€ | Resources Expended<br>€ | Transfers<br>€ | At 31 December 2025<br>€ |
|----------------|------------------------|-------------------------|-------------------------|----------------|--------------------------|
|                | —                      | <b>1,032,850</b>        | <b>(1,032,850)</b>      | —              | —                        |
| Previous year: | At 1 January 2024<br>€ | Incoming Resources<br>€ | Resources Expended<br>€ | Transfers<br>€ | At 31 December 2024<br>€ |
|                | —                      | 566,529                 | (568,154)               | 1,625          | —                        |

### 17. Unrestricted Funds

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

|                | At 1 January 2025<br>€ | Incoming Resources<br>€ | Resources Expended<br>€ | Transfers<br>€ | At 31 December 2025<br>€ |
|----------------|------------------------|-------------------------|-------------------------|----------------|--------------------------|
| General funds  | <b>750,068</b>         | <b>942,999</b>          | <b>(698,877)</b>        | —              | <b>994,190</b>           |
| Previous year: | At 1 January 2024<br>€ | Incoming Resources<br>€ | Resources Expended<br>€ | Transfers<br>€ | At 31 December 2024<br>€ |
| General funds  | 595,601                | 799,765                 | (643,673)               | (1,625)        | 750,068                  |



18. State Funding

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

Irish Aid

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

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

Term: 12 months

|                                                |             | €       |
|------------------------------------------------|-------------|---------|
| Deferred from previous periods                 | (CSF 01-23) | 104,525 |
| Amount awarded in the year                     | (CSF 04-24) | 400,000 |
| Total amount included in income for the period |             | 471,561 |
| Amount deferred to future periods              | (CSF 04-24) | 32,964  |

Funding Fairer Futures: Broadening Engagement and Empowerment for inclusive and gender transformative climate justice in Europe and Beyond GCE/24/A/29

This grant supports CBM Ireland acting with a consortium of partners on providing capacity-building and financial support to civil society organisations (CSOs) and groups in order to deliver impactful awareness-raising, campaigning, advocacy and citizen engagement projects for climate justice. The fund provides co-funding to the EU DEAR grant NDICI CHALLENGE/2024/455-010

Term: 12 months

|                                                | €      |
|------------------------------------------------|--------|
| Deferred from previous periods                 | 23,394 |
| Amount awarded in the year                     | 23,350 |
| Total amount included in income for the period | 23,394 |
| Amount deferred to future periods              | 23,350 |

19. Capital Commitments

The company had no material capital commitments at the year end 31 December 2025.

20. Related Party Transactions

There were no related party transactions during the year.

21. Contingent Liabilities

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

An unsuccessful job applicant in 2024 took a case to the Workplace Relations Commission which was heard in 2025 and dismissed by the WRC. The outcome has been appealed by the Plaintiff to the Labour Court, and a hearing date has yet to be scheduled. As of the date of signing these financial statements, the outcome of the appeal remains uncertain.

22. Controlling Party

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

23. Company Status

The company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1 towards the assets of the company in the event of liquidation.



A child being screened using the Arclight during an outreach day in Antsirable. © CBM Ireland: Stephen Mc Philemy



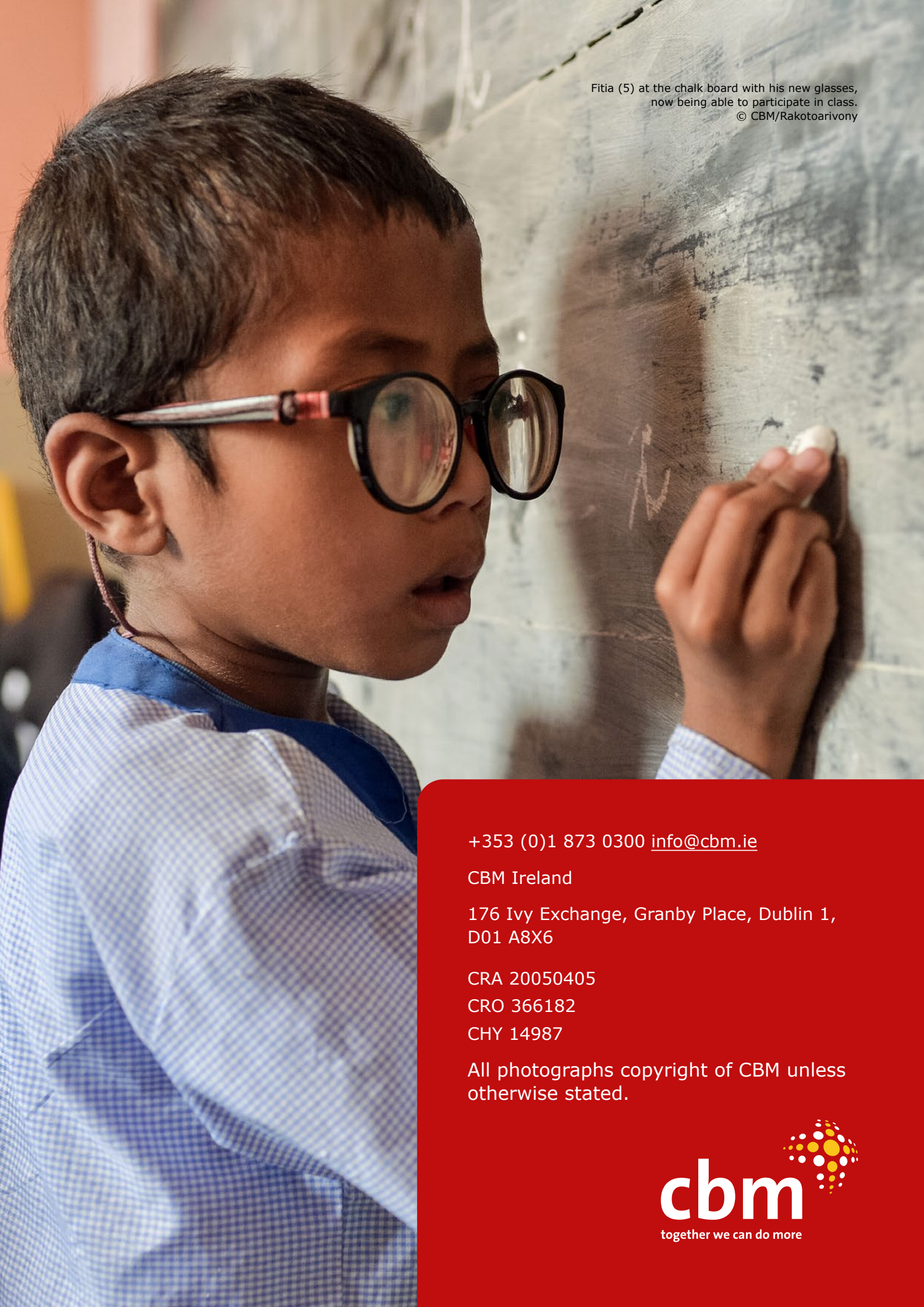
24. Cash Generated from Operations

|                                                      | 2025<br>€ | 2024<br>€ |
|------------------------------------------------------|-----------|-----------|
| Surplus for the year                                 | 244,122   | 154,467   |
| Adjustments for:                                     |           |           |
| Depreciation and impairment of tangible fixed assets | 5,594     | 6,953     |
| Movements in working capital:                        |           |           |
| (Increase)/decrease in debtors                       | (50,691)  | 96,877    |
| Increase/(decrease) in creditors                     | 14,335    | (14,656)  |
| Increase in deferred income                          | 645,793   | 119,134   |
| Cash Generated from Operations                       | 859,153   | 362,775   |

25. Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on 13<sup>th</sup> May 2026.





Fitia (5) at the chalk board with his new glasses,  
now being able to participate in class.  
© CBM/Rakotoarivony

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