

**ACTIONAID IRELAND
(COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2009**

**ACTIONAID IRELAND
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT AND ACCOUNTS
FOR YEAR ENDED 31 DECEMBER 2009**

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Board of Trustees

Mr. Peter Cassells (Chairperson)
Dr. Patrick O'Sullivan
Mr. Kieran McKeown
Ms. Teresa Harrington
Ms. Margaret Pilkington
Mr. Fintan Lonergan
Mr. James Beale (ActionAid International representative)

Solicitors

Mc Grath & Mc Grane
Suite 323
Mary's Abbey
Dublin 1

Retired During the Year

Ms. Mary O'Mahony
Ms. Louise Hilditch (ActionAid International representative)

Bankers

Bank of Ireland
5 Lower O'Connell Street
Dublin 1

Auditors

Grant Thornton
24-26 City Quay
Dublin 2

Secretary

Olga Mc Donogh

Registered Office

16-17 Lower O'Connell Street
Dublin 1

Revenue Commissioners Charity Number

CHY6888

Companies Registered Number

95403



ActionAid Ireland has signed the Dochas Code of Conduct on Images and Messages.

ActionAid Ireland adheres to the Irish Development NGO code of Corporate Governance.

**ACTIONAID IRELAND
COMPANY LIMITED BY GUARANTEE**

REPORT OF THE BOARD OF TRUSTEES

Constitution and Objects

ActionAid Ireland is an Irish charity, registered in 1983 as a company limited by guarantee. Its stated objects are “to promote the relief of poverty and distress in any manner which now or hereafter may be deemed to be charitable by law in any part of the world and for such other ancillary charitable purposes as the Trustees may determine.” It is the Irish affiliate of ActionAid International, which was established in December 2003.

Our Vision

A world without poverty and injustice in which every person enjoys their right to a life of dignity

Our Mission

To work with poor and excluded people to eradicate poverty and injustice

Our Values

Mutual respect requiring us to recognise the innate worth of all people and the value of diversity.

Equity and justice requiring us to work to ensure equal opportunity to everyone, irrespective of race, age, sex, sexual orientation, HIV status, colour, class, ethnicity, disability, location and religion.

Honesty and transparency being accountable at all levels for the effectiveness of our actions and open in our judgments and communications with others.

Solidarity with the poor, powerless and excluded will be the only bias in our commitment to the fight against poverty.

Courage of conviction requiring us to be creative and radical, bold and innovative – without fear of failure – in pursuit of making the greatest possible impact on the causes of poverty.

Independence from any religious or party-political affiliation.

Humility in our presentation and behaviour, recognising that we are part of a wider alliance against poverty.

Structure, Governance and Management

Board of Trustees

ActionAid Ireland is governed by a Board of Trustees whose principal responsibilities are the setting and monitoring of the strategic direction of the organisation, monitoring compliance and the establishment of policy. The Trustees are directors for the purpose of company law. The Board of Trustees meets regularly and delegates the day-to-day operation of the organisation to the CEO and staff. New Trustees join the Board at the invitation of the Board for a fixed period and are chosen to ensure that the Board contains an appropriate balance of experience relevant to the operations of ActionAid Ireland. The ActionAid Ireland Governance manual sets out the key guiding principles for the overall Governance of the organisation. A list of current Trustees is given on page 1. The Annual General Meeting was held on the 25th of March 2010.

**ACTIONAID IRELAND
COMPANY LIMITED BY GUARANTEE**

REPORT OF THE BOARD OF TRUSTEES – CONTINUED...

Staff and Management

There are a total of six staff members in ActionAid Ireland five full-time and one part-time. The Senior Management team comprises the CEO and the Programme, Finance and Marketing Managers. The Supporter Services coordinator is responsible for the administration of all sponsorship records and ensuring timely and efficient communications with our supporters. The office Administrator is responsible for managing the office and for the administration of the tax recovery scheme.

Organisation

The ActionAid Ireland strategy 2007-2010 identifies the main thematic and geographic areas of work for the organization over the four year period. The three thematic areas are Women's Rights, Education and HIV & AIDs. The priority areas of work as outlined in the strategy are Programme, Advocacy, Fundraising, Financial Management and Organizational Development and Governance.

ActionAid Ireland's programme of support to overseas development focused on six countries in 2009. Kenya and Uganda in Africa and Nepal, Vietnam and Cambodia in Asia received support for programmes funded via child and community sponsorship. The funding received from Irish Aid supported programme work in Kenya, Malawi, Nepal and Vietnam. The programmes in Africa and Asia are managed on a day-to-day basis by the country Directors and staff of each country programme who in turn report to the ActionAid International Africa and Asia Directors respectively.

ActionAid International

ActionAid Ireland is a founding affiliate of ActionAid International and is represented on the ActionAid International Board by the chairperson of ActionAid Ireland. During 2009 ActionAid Ireland participated in and complied with all ActionAid International processes including annual plans and budgets and regular reporting on progress.

Objectives and Activities

ActionAid Ireland works with the poorest and most disadvantaged people in the world to address the root causes of their poverty and improve the quality of their lives. It seeks to achieve this objective in two main ways:

Firstly, it aims to tackle the causes and effects of poverty by supporting long-term development programmes. Together with ActionAid country programmes and their local partners it works with local communities and organisations in developing countries, helping to ensure access to vital services such as clean water, primary healthcare and education and to encourage local economic development. ActionAid's approach to development is Rights Based and in this context we encourage local people and organisations to be aware of their rights and to lobby to attain these rights.

ActionAid International's work fighting poverty reaches almost 13 million people in Africa, Asia, Latin America and the Caribbean. In 2009, ActionAid Ireland worked in partnership with ActionAid Kenya, ActionAid Uganda, ActionAid Malawi, ActionAid Nepal, ActionAid Vietnam and ActionAid Cambodia.

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REPORT OF THE BOARD OF TRUSTEES – CONTINUED...

Secondly, ActionAid seeks to influence the way in which others – especially governments and intergovernmental organisations such as the Irish Government, European Union, World Bank and International Monetary Fund – contribute to or obstruct the process of poverty eradication. This influencing is carried out at local and national level, both in the developing countries where ActionAid operates and in developed countries. It is rooted in ActionAid's experience and understanding of the causes of poverty.

Through its fundraising and information sharing ActionAid Ireland offers its supporters and members of the public direct, practical ways to learn about the causes of poverty and to contribute to its elimination.

Wherever possible ActionAid Ireland works in partnership with other organisations and networks that strive to achieve the same objectives. It is an active member of Dóchas, the umbrella organisation of Irish non-governmental organisations involved in development and relief overseas.

In 2009 the consortia of organisations which ActionAid Ireland worked with included the Irish Consortium on Gender based Violence, the Irish Coalition for the Global Campaign for Education, the Irish Charities Tax Reform Group and Dochas.

Fundraising and Communications

ActionAid Ireland raises funds primarily through the generosity of approximately 9,400 supporters throughout Ireland, most of whom are community or child sponsors of ActionAid International's work in Kenya, Uganda, Nepal, Vietnam and Cambodia. These supporters contribute regularly, usually monthly or annually. Other donations are received from individuals, companies, foundations, employee giving schemes and from fundraising events. ActionAid Ireland can also reclaim tax on contributions made by PAYE tax-payers who contribute €250 or more in a tax year.

In addition ActionAid Ireland receives financial support for its work from the Irish Government (through Irish Aid, the development cooperation division of the Department of Foreign Affairs). In 2009 support was received via the Civil Society Fund (CSF) scheme.

Monitoring and Evaluation

The overseas activities supported by ActionAid Ireland are regularly visited by the CEO and staff of ActionAid Ireland. In 2009 the CEO, Programme manager and one Trustee all carried out monitoring visits to partner country programmes in Kenya, Malawi, Nepal and Vietnam. Much of this work is guided by the organizational framework Accountability, Learning and Planning System (ALPS), a well respected participatory approach to monitoring and evaluation developed by ActionAid International.

**ACTIONAID IRELAND
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REPORT OF THE BOARD OF TRUSTEES – CONTINUED...

Achievements and Performance

Overseas Programme

Review of Developments

In 2009 ActionAid Ireland supported development work in six developing countries. The overseas development work funded by supporters in Ireland via child and community sponsorship focuses on poor communities in five countries two in Africa, Kenya and Uganda and three in Asia Nepal, Vietnam and Cambodia.

The Irish Aid funded programme provides support to a specific four - country programme in Kenya and Malawi in Africa and Nepal and Vietnam in Asia working on Women's rights and Education for minority and ethnic minority groups with HIV & AIDS as a cross cutting issue in all programme work.

Sponsorship

The overseas development work funded by supporters in Ireland via child and community sponsorship focuses on poor communities in five countries two in Africa Kenya (**Malindi, Mandera and Kongelai**) and Uganda (**Uganda national Association for the Deaf UNAD**) and three in Asia Nepal, (**in Bara and Baitadi and supporting women to improve their lives in five areas of Western Nepal**) Vietnam (**Cao Bang and Quan Ba**) and in Cambodia(**Battambang**). The following provides a brief outline of the work and some examples of progress in 2009.

Achievements in sponsorship

The work funded by sponsorship takes place mostly in rural communities where people are very poor and do not have sufficient access to services. There is generally a strong Education component in the work ActionAid supports providing teaching materials such as school books but also providing training for teachers and other supports such as proper sanitation for the schools. Our funding also helps parents to both understand the importance of sending their children to school and encouraging the parents to become involved in helping the school for example by getting involved in the parents committees. ActionAid also provides vital advocacy support helping communities to lobby government and local authorities to provide Education and other basic rights to communities. Examples of the many achievements include

- ✓ In Nepal in 2009 ActionAid was successful in helping the Badi community to lobby their Government to pass a law to enable Badi children secure Nepalese citizenship without needing the name of their father. Without this certificate a child cannot enrol in school nor avail of Government scholarships and as adults they are unable to get a job.
- ✓ In Thong Nong in Vietnam 1,380 children in 14 primary schools were given training on how to take care of themselves and prevent accidents happening while 184 teachers in the 14 schools were given First Aid training. This is essential given that 84% of children aged six or over have to help with all household chores including cooking on open fires, washing, and taking care of animals where accidents are common.
- ✓ Poor farmers are often vulnerable to having their land taken from them in Cambodia. In Battambang Action Aid's partner KABB organised training courses for 35 community leaders on land law which explained to people their rights to land and the importance of land titles and the leaders were in turn able to teach their community members about their rights. This awareness prompted 133 people to stage a protest at the district office when a powerful individual plotted to grab land from them. They were successful and were told to go home and farm and if there are any further threats they will be confident to protest again and they now know their legal rights.

**ACTIONAID IRELAND
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REPORT OF THE BOARD OF TRUSTEES – CONTINUED...

Women's Rights work is another very important aspect of ActionAid's work in rural communities. Traditionally many women are treated very badly and are denied equal access to services. Through sponsorship we provide vital assistance to local women to help them to tackle these issues. For example

- ✓ Quan Ba, Vietnam – 14 clubs for married couples with almost 700 members have been set up with meetings held twice a month to share experiences of married life, reproductive health, childcare, nutrition and the prevention of conflict and domestic violence.
- ✓ Life is particularly difficult for women in pastoralist communities and in Mandera in Kenya the ActionAid partner MEDS initiated a donkey cart project to help women who have the traditional role of carrying water and wood. As a result of having the donkey carts women can carry much greater loads of water and wood in the carts than on their heads or backs and a further impact of the project is that men have become involved in helping with this work and they too carry water and wood as well as materials such as sand and gravel and all the family possessions when they move the whole family in search of land and water.
- ✓ A women's support group 'Sauti ya Wanawake' (Voice of Women) has been set up in four of the areas where ActionAid works in Malindi in Kenya. Culturally women are seen and not heard and they do most of the heavy work such as cultivating the land and planting crops and the men harvest. Women want to have the right to participate in decision making in their communities and in dowry agreement when they are getting married and to own property. As a result of their participation in the Sauti ya Wanawake group women are now involved in village committees, attend meetings and speak out and give their views and several men who have abused women have been arrested by the area chief and charged for their deeds in the presence of the women leaders.

Programme Development Work funded by Irish Aid

The programme funded by the Irish Aid Civil Society Fund (CSF) was implemented from September 2006 to August 2009 in 4 countries -Kenya, Malawi, Nepal and Vietnam - and in 2 main thematic areas (women's rights and education). Funding has been allocated for a 16-month extension of the programme from September 2009 to December 2010. Some of the main achievements of the programme to-date are as follows:

- ✓ In Kenya, CSF funding was used to strengthen the capacity of local women's groups, particularly in rural areas, through provision of training, grants and support in the implementation of women's rights activities. These groups have internalised women's rights issues and have now become effective advocates in their local communities. They identify serious violations of women's and girls' rights, provide support to victims and monitor the legal outcomes of cases, intervening when necessary to ensure that appropriate actions are taken by the police, court personnel, etc.
- ✓ In Malawi, CSF funding was used to mobilise women from rural communities in four districts and support their organisation into groups. Many of these women have low levels of literacy and some are illiterate. Capacity building was provided through the programme to facilitate the women to: understand their circumstances from a rights perspective, develop leadership and organisational skills and become effective activists for women's rights at local level. As in Kenya, these groups now support women and girls who have experienced serious rights violations and work with the police and other actors to ensure just outcomes to cases.
- ✓ The women's rights programme in Nepal focused strongly on HIV and its relationship to violence against women. Direct nutrition support and livelihoods training was provided to groups of HIV positive women and counselling centres were established in 3 districts. The centres now provide counselling, information and referrals in relation to both HIV and violence against women. In addition, local women's groups were given training and supported to engage in sensitisation on these issues at community level. There is still a high level of stigma and discrimination around HIV in Nepal but it was found that starting sensitisation activities with discussions about violence against women/women's rights issues was an effective way of opening up dialogue on HIV at community level.

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REPORT OF THE BOARD OF TRUSTEES – CONTINUED...

- ✓ The education programme in Vietnam aimed at improving access and quality of education specifically among children from ethnic minority communities. Barriers to education for these groups are significant but the programme has had positive outcomes. The establishment of language classes for pre-school children has reduced drop-out from primary schools as a result of lack of knowledge of Vietnamese. The introduction of student centred teaching methods in pilot primary schools has improved the quality of education and performance and reduced drop-out among ethnic minority children.

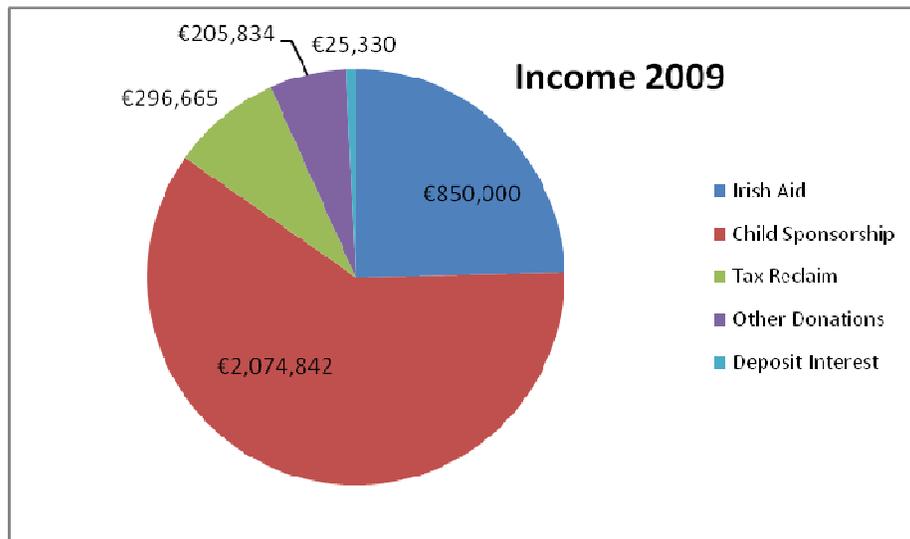
Monitoring and Evaluation

ActionAid Ireland works in partnership with country programmes and monitoring and evaluation of programme activities are agreed jointly. Much of this work is guided by the organizational framework Accountability, Learning and Planning System (ALPS).

Financial Review

Income

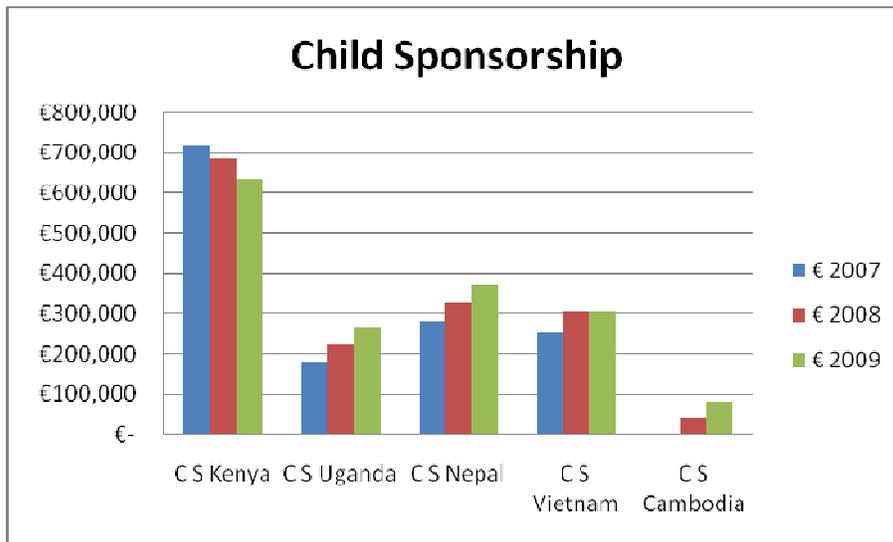
In 2009 the total Income for AA Ireland was €3,452,671 compared with €4,271,327 the previous year. The main reduction in Income was due to a cut in the amount received from **Irish Aid**. In 2008 AA Ireland received €1,603,331, this was reduced to €850,000 in 2009 as Irish Aid extended the CSF programme by 16 months and have agreed to make the grants in 2 phases €850,000 in 2009 and the same amount in 2010.



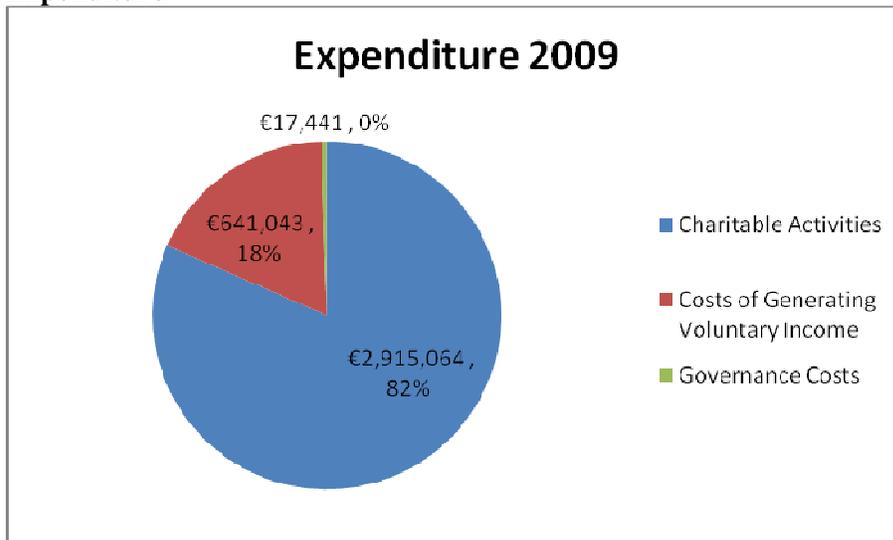
**ACTIONAID IRELAND
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Child Sponsorship increased from €1,982,362 in 2008 to €2,074,842 an increase of €92,480. This was a very good achievement considering the deterioration in the Economic climate over this period.



Expenditure



In 2009 €2.9m was spent on our overseas programme. This was despite the cut in the Irish Aid grant. Expenditure on Governance was lower in 2009 than 2008.

Reserves Policy

In 2009, ActionAid Ireland has a policy of retaining sufficient reserves to safeguard the continuity of its operations, thereby committing the maximum possible resources to support work overseas.

**ACTIONAID IRELAND
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REPORT OF THE BOARD OF TRUSTEES – CONTINUED...

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board in Ireland and promulgated by the Institute of Chartered Accountants in Ireland.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The Trustees are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and which enable them to ensure that the financial statements comply with the Companies Acts, 1963 to 2006. 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.

Books of Account

The Board of Trustees is responsible for maintaining proper books and records. The books and records are maintained at Unity Building, 16-17 Lower O'Connell Street, Dublin 1.

Auditors

The company's auditors, Grant Thornton, will continue in office in accordance with section 160(2) of the Companies Act 1963.

On behalf of the Board of Trustees

Trustee: Teresa Harrington

Trustee: Peter Cassells

25th March 2010

**ACTIONAID IRELAND
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIONAID IRELAND
YEAR ENDED 31 DECEMBER 2009**

We have audited the financial statements of Actionaid Ireland for the year ended 31 December 2009, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the Charity's members, as a body, in accordance with Section 193 of the Companies Act 1990. Our audit work has been undertaken so that we might state to the Charity'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 the law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and Auditors

As described in the Statement of Trustees' Responsibilities, the Trustees are responsible for the preparation of the financial statements in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, and are properly prepared in accordance with the Companies Acts, 1963 to 2009. We also report to you whether in our opinion: proper books of account have been kept by the company; and whether the information given in the Trustees' report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purpose of our audit and whether the financial statements are in agreement with the books of account.

We report to the members if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not given and, where practicable, include such information in our report.

We read the Trustees' report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**ACTIONAID IRELAND
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIONAID IRELAND
YEAR ENDED 31 DECEMBER 2009**

Opinion

In our opinion, the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the Charity's affairs as at 31 December 2009 and of its surplus for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Acts, 1963 to 2009.

We have obtained all the information and explanations we considered necessary for the purposes of our audit. In our opinion, proper books of account have been kept by the Charity. The financial statements are in agreement with the books of account.

In our opinion, the information given in the Trustees' Report is consistent with the financial statements.

24 - 26 City Quay
Dublin 2
Ireland

GRANT THORNTON
Chartered Accountants
& Registered Auditors

25th March 2010

**ACTIONAID IRELAND
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2009**

<u>Incoming resources</u>	Notes	Restricted	Unrestricted	2009 Total	2008 Total
Incoming resources from generated funds		€	€	€	€
- Voluntary income					
- Irish Aid	2a	801,887	48,113	850,000	1,603,331
-Community and child sponsorship	2b	1,659,874	414,968	2,074,842	1,982,362
-Tax relief	2c	-	296,665	296,665	294,127
-Other donations	2d	126,874	78,960	205,834	372,919
- Investment income					
- Deposit interest		-	25,330	25,330	18,588
Total income resources		<u>2,588,635</u>	<u>864,036</u>	<u>3,452,671</u>	<u>4,271,327</u>
Resources expended					
Costs of generating funds					
- Costs of generating voluntary income	3	-	641,043	641,043	562,384
Charitable activities					
-Overseas programme expenditure	4	2,679,279	-	2,679,279	3,364,634
-Overseas support costs	5	-	227,080	227,080	326,926
-Influencing, education and research	6	-	7,490	7,490	8,530
Governance costs	7	-	17,441	17,441	18,258
Total resources expended in the year		<u>2,679,279</u>	<u>893,054</u>	<u>3,572,333</u>	<u>4,280,732</u>
Net incoming resources before transfers		(90,644)	(29,018)	(119,662)	(9,405)
Gross transfer between funds		-	-	-	-
Net outgoing resources		(90,644)	(29,018)	(119,662)	(9,405)
Fund balances brought forward at 1 st Jan 2009		112,374	49,124	161,498	170,903
Fund balances carried forward at 31 st Dec 2009		<u>21,730</u>	<u>20,106</u>	<u>41,836</u>	<u>161,498</u>

All of the activities of the company are classed as continuing.
The company has no recognised gains or losses other than the results for the period as set out above.

These financial statements were approved by the directors on 25 March 2010 and are signed on their behalf by:

Trustee: Peter Cassells

Trustee: Teresa Harrington

**ACTIONAID IRELAND
COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET
AS AT 31 DECEMBER 2009**

		2009	2008
	Notes	€	€
TANGIBLE FIXED ASSETS	11	53,661	37,383
CURRENT ASSETS			
Debtors and prepayments	12	4,402	944
Cash at bank and on deposit		<u>461,730</u>	<u>1,463,346</u>
		466,132	1,464,290
CREDITORS (amounts falling due within one year)	13	<u>(477,957)</u>	<u>(1,340,175)</u>
Net current assets		<u>(11,825)</u>	<u>124,115</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,836</u>	<u>161,498</u>
NET ASSETS REPRESENTED BY:-			
Restricted Funds	16	21,730	112,374
Unrestricted Funds	16	<u>20,106</u>	<u>49,124</u>
Total charity funds		<u>41,836</u>	<u>161,498</u>

These financial statements were approved by the directors on 25 March 2010 and are signed on their behalf by:

Trustee: Peter Cassells

Trustee: Teresa Harrington

**ACTIONAID IRELAND
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**CASH FLOW STATEMENT
FOR YEAR ENDED 31 DECEMBER 2009**

**Reconciliation of net incoming resources to net cash inflow
from operating activities**

		2009	2008
	Notes	€	€
Net (outgoing)/incoming resources		(120,877)	(9,405)
Depreciation	11	4,571	4,154
Decrease/(increase) in debtors		(2,243)	5,479
Increase / (decrease) in creditors		(862,218)	814,345
Interest receivable		<u>(25,330)</u>	<u>(18,588)</u>
Net cash inflow (outflow) from operating activities		<u>(1,006,097)</u>	<u>795,985</u>

Cash flow statement

Net cash inflow (outflow) from operating activities		(1,006,097)	795,985
Purchase of tangible fixed assets		(20,849)	(1,807)
Interest received		<u>25,330</u>	<u>18,588</u>
Net cash inflow (outflow)		<u>(1,001,616)</u>	<u>(812,766)</u>

Reconciliation of net cash flow to
movement in cash at bank

Cash at bank 1 January	17	1,463,346	650,580
Cash at bank 31 December	17	<u>461,730</u>	<u>1,463,346</u>
Increase (decrease) in cash	17	<u>(1,001,616)</u>	<u>812,766</u>

**ACTIONAID IRELAND
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 DECEMBER 2009**

1 (a) Principles of Preparation

The financial statements have been prepared in accordance with generally accepted accounting principles under the historic cost convention and comply with the financial reporting standards of the Accounting Standards Board, as promulgated by the Institute of Chartered Accountants in Ireland. The financial statements have also been prepared to comply with “Accounting and Reporting by Charities” (Charities SORP), the revised statement of recommended practice issued by the Accounting Standards Board in 2000 and the Accounting Standards Board “Statement on Update Bulletin 1 of the Charities SORP” issued in December 2005.

1 (b) Sponsorship

The principal component of ActionAid Ireland’s income is regular, usually monthly, donations from individuals, families and others in Ireland. Most of these supporters are linked to one or more children or communities in ActionAid Ireland’s programmes and receive regular information about that child / community and about ActionAid Ireland’s development work in the area in which the child / community resides and an annual report.

In 2009, 80% of an ActionAid Ireland’s supporter’s donations were credited to restricted funds relating primarily to work in the project area where the sponsored child/community lives. 20% was taken to unrestricted funds and associated overheads and was used for the Charity’s general charitable purposes.

1 (c) Incoming Resources

Incoming resources have been included in the financial statements only when realised or when the ultimate cash realisation of which can be assessed with reasonable certainty.

1 (d) Resources expended

Expenditure has been analysed between cost of generating funds, charities activities and governance costs.

The costs of each activity have been separately accumulated and analysed according to the major cost drivers.

**ACTIONAID IRELAND
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 DECEMBER 2009**

1 (e) Restricted Funds

Restricted funds consist of grants and donations received which can only be used for the purpose for which they are specified by the donors. These purposes are the aim of the charity.

1 (f) Unrestricted Funds

Unrestricted funds consist of grants and donations which the charity can spend based on its own discretion to enable it to achieve its overall aim and objectives.

1 (g) Tangible Fixed Assets

Tangible fixed assets are stated at cost.

Depreciation is provided at rates calculated to write off the cost of each asset, less estimated residual value, on a straight line basis over its expected useful life at the following annual rates.

Leasehold improvements	10% Straight line
Office Equipment	10% Reducing balance
Motor Vehicles	20% Reducing balance
Leased Equipment	Period of lease

1 (h) Taxation

No charge to taxation arises as the company is exempt under Section 207 and 208 of the Taxes Consolidation Act 1997.

1 (i) Pension

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

1 (j) Tax relief income

Tax relief income is recognised on a cash receipts basis.

**ACTIONAID IRELAND
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31 DECEMBER 2009**

	Restricted	Unrestricted	2009 Total	2008 Total
	€	€	€	€
2a VOLUNTARY INCOME				
- Irish Aid				
Block Grant (Civil Society Funding)				
ActionAid Kenya	150,000	-	150,000	290,727
ActionAid Malawi	127,500	-	127,500	322,053
ActionAid Nepal	199,750	-	199,750	417,508
ActionAid Vietnam	253,000	-	253,000	366,188
Project Administration	71,637	-	71,637	116,100
ActionAid Ireland	-	48,113	48,113	90,755
	<u>801,887</u>	<u>48,113</u>	<u>850,000</u>	<u>1,603,331</u>
			2009 Total	2008 Total
	€	€	€	€
2b VOLUNTARY INCOME				
- Community and child sponsorship				
Community and child sponsorship	<u>1,659,874</u>	<u>414,968</u>	<u>2,074,842</u>	<u>1,982,362</u>
2c VOLUNTARY INCOME				
- Tax relief				
Tax relief on designated charities (Section 848A TCA 1998)	-	<u>296,665</u>	<u>296,665</u>	<u>294,127</u>
	-	<u>296,665</u>	<u>296,665</u>	<u>294,127</u>

**ACTIONAID IRELAND
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31 DECEMBER 2009 (CONTINUED)**

2d	VOLUNTARY INCOME	Restricted	Unrestricted	2009 Total	2008 Total
		€	€	€	€
	Other donations				
	One Foundation	70,114	-	70,114	126,961
	Other donors	56,760	53,960	110,720	223,958
	Children Direct	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>22,000</u>
		<u>126,874</u>	<u>78,960</u>	<u>205,834</u>	<u>372,919</u>
				2009 Total	2008 Total
		€	€	€	€
3	COSTS OF GENERATING FUNDS				
	- Fundraising, promotion and advertising				
	Advertising and promotion	-	509,459	509,459	448,376
	Publicity Expenses				
	Office costs				
	Salaries	=	<u>131,584</u>	<u>131,584</u>	<u>114,008</u>
		=	<u>641,043</u>	<u>641,043</u>	<u>562,384</u>
				2009 Total	2008 Total
		€	€	€	€
4	CHARITABLE ACTIVITIES				
	- Overseas programme expenditure				
	Community and child sponsorship				
	ActionAid Kenya	635,385	-	635,385	686,636
	ActionAid Uganda	265,072	-	265,072	226,046
	ActionAid Nepal	370,772	-	370,772	328,272
	ActionAid Vietnam	306,539	-	306,539	304,323
	ActionAid Cambodia	82,103	-	82,103	40,917
	Irish Aid				
	ActionAid Kenya	150,000	-	150,000	290,727
	ActionAid Malawi	127,500	-	127,500	322,053
	ActionAid Nepal	199,750	-	199,750	417,508
	ActionAid Vietnam	253,000	-	253,000	366,188
	Other donations				
	Kenya Appeal				5,673
	Uganda Appeal	46,123	-	46,123	-
	Other Donation Vietnam	-	-	-	5,000
	Other Donation Kenya	20,000	-	20,000	-
	Kamaiya Appeal	21,769	-	21,769	123,670
	One Foundation				
	ActionAid Vietnam	70,114	-	70,114	126,961
	Irish Aid				
	Salaries	79,337	-	79,337	76,108
	Overseas travel	24,851	-	24,851	16,495
	Irish Aid expenditure	26,964	-	26,964	28,057
		<u>2,679,279</u>	=	<u>2,679,279</u>	<u>3,364,634</u>

**ACTIONAID IRELAND
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31 DECEMBER 2009 (CONTINUED)**

	Restricted	Unrestricted	2009 Total	2008 Total
5 CHARITABLE ACTIVITES	€	€	€	€
- Support costs				
Travel	-	9,648	9,648	2,257
Office costs	-	48,130	48,130	95,630
Salaries / Redundancy	=	<u>169,302</u>	<u>169,302</u>	<u>229,039</u>
	=	<u>227,080</u>	<u>227,080</u>	<u>326,926</u>
			2009 Total	2008 Total
6 CHARITABLE ACTIVITES	€	€	€	€
- Influencing, education and research				
Membership / Other Costs	-	7,490	7,490	8,530
	----- =	<u>7,490</u>	<u>7,490</u>	<u>8,530</u>
			2009 Total	2008 Total
7 GOVERNANCE COSTS	€	€	€	€
Office costs	-	687	687	207
Travel	-	6,348	6,348	5,319
Professional fees	=	<u>10,406</u>	<u>10,406</u>	<u>12,732</u>
	=	<u>17,441</u>	<u>17,441</u>	<u>18,258</u>
			2009 Total	2008 Total
8 RESULTS (stated after charging)			€	€
Auditors' remuneration			9,680	12,000
Depreciation			<u>4,571</u>	<u>4,154</u>

**ACTIONAID IRELAND
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31 DECEMBER 2009 (CONTINUED)**

9 PARTICULARS OF EMPLOYEES

	2009	2008
The average number of employees throughout the year was:		
Management	1	1
Finance manager	1	1
Programme manager	1	1
Fundraising	2	2
Administration and project support	<u>1</u>	<u>1</u>
	<u>6</u>	<u>6</u>
Total remuneration of employees (full time and part time) was:		
	€	€
Wages and salaries	304,771	296,985
Social welfare costs	27,795	25,360
Severance payment	-	45,651
Pension costs	<u>47,656</u>	<u>51,158</u>
	<u>380,222</u>	<u>419,154</u>

Salary range

	2009	2008
	No of employees	No of employees
€60,000 - €70,000	2	1
	===	=====

Remuneration includes salary and social security costs but excludes employer pension scheme contributions.

10 TRUSTEES' REMUNERATION

No remuneration is paid to Trustees for their services as Board Members. Directly incurred expenses are reimbursed, if claimed.

**ACTIONAID IRELAND
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31 DECEMBER 2009 (CONTINUED)**

11	TANGIBLE FIXED ASSETS					
	Leased Equipment	Leasehold Improvements	Office Equipment	Data Base	Total	
	€	€	€	€	€	
	Cost					
	At 1 January 2009	5,969	6,153	160,520	-	172,642
	Additions	-	-	8,325	12,524	20,849
	Disposals	(5,969)	-	-	-	(5,969)
	At 31 December 2009	<u>0</u>	<u>6,153</u>	<u>168,845</u>	<u>12,524</u>	<u>187,522</u>
	Depreciation					
	At 1 January 2009	5,969	6,153	123,137	-	135,259
	Provision for year	-	-	4,571	-	4,571
	Disposals	(5,969)	-	-	-	(5,969)
	At 31 December 2009	<u>0</u>	<u>6,153</u>	<u>127,708</u>	<u>0</u>	<u>133,861</u>
	Net Book Value 31/12/2009	-	-	41,137	12,524	53,661
		=====	=====	=====	=====	=====
	Net Book Value 31/12/2008	-	-	37,383	-	37,383
		=====	=====	=====	=====	=====
12	DEBTORS					
				2009	2008	
				€	€	
	Other debtors			<u>4,402</u>	<u>944</u>	
				4,402	944	
				=====	=====	
	All debtors are receivable within one year.					
13	CREDITORS					
	Amounts falling due within one year					
				2009	2008	
				€	€	
	Accruals and deferred income			18,726	20,019	
	Amounts payable to overseas programmes			431,190	1,283,196	
	PAYE/PRSI			6,200	5,066	
	Trade creditors			<u>21,841</u>	<u>31,894</u>	
				<u>477,957</u>	<u>1,340,175</u>	

**ACTIONAID IRELAND
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31 DECEMBER 2009 (CONTINUED)**

14 PENSION SCHEME

The company operates a defined contribution scheme for permanent employees. Employer contributions for the year amounted to € 50,020 (2008: €51,158).

15 CAPITAL COMMITMENTS

There were no capital commitments at the balance sheet date.

16 MOVEMENT IN FUNDS

	1 January 2009	Movement	31 December 2009
	€	€	€
Restricted fund	112,374	(90,644)	21,730
Unrestricted fund	49,124	(29,018)	20,106
	<u>161,498</u>	<u>(119,662)</u>	<u>41,836</u>

17 ANALYSIS OF CHANGES IN NET DEBT

	1 January 2009	Cashflow	31 December 2009
	€	€	€
Cash at bank	1,463,346	(1,001,616)	461,730
	<u>=====</u>	<u>=====</u>	<u>=====</u>

18 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year that require to be disclosed under FRS 8.

19 CONTROLLING PARTY

The company is controlled by the board of trustees however the trustees do not derive economic benefit from the company.

20 APPROVAL OF ACCOUNTS

The Board of Trustees approved the accounts on

