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**ActionAid Ireland  
Annual Report and  
Financial Statements  
2016**







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# Message from our Chair & CEO

Our work in the past year clearly shows the positive impact and growing need for ActionAid's particular way of working with people, with communities, networks and groups. In 2016 ActionAid worked with over 15 million people worldwide. That work, made possible because of support by people in Ireland, Irish Aid and the EU, helps ensure children, especially girls, realise their right to education and to a better future. It puts women at the centre and aims to ensure fair division of work, access to healthcare and to income. Our work on tax policies tackles the structural causes of what keeps people poor.

ActionAid works at grassroots levels to ensure people can lead lives of dignity and hope. We work at local, national and international levels to address the policies that keep the balance of power stacked against people on lowest incomes. Alongside our ongoing work in 2016 we were able to assist communities affected by Hurricane Matthew in Haiti and across Africa impacted by the effects of El Nino, an ongoing challenge in 2017. We care about addressing the root causes of migration (often because of conflict and climate change) and that migrants and refugees are afforded their rights to asylum and safe passage. We are a member of an alliance of civil society organisations in Ireland working to ensure Ireland's policies are fair and effective.

Sponsorship funding enables ActionAid Ireland to commit long term support to communities in Cambodia, Nepal, Vietnam, Kenya and Uganda. We are very conscious of the importance of understanding how every euro is spent and we remain committed to good governance and transparency. Enclosed you will find independently audited financial statements. We are compliant with the [NGO Code of Corporate Governance](#), the [Statement of Guiding Principles for Fundraising](#) and the [Statement of Recommended Practice](#) (SORP). As part of our oversight the Chair of the board of directors and the CEO undertook monitoring visits to Kenya and Uganda during the year.

In early 2017 we finalised our strategic plan which will guide our work over the next five years. This plan will ensure that we continue to put women's rights and children's rights at the heart of our efforts, that we work to empower and support communities and that we continue to be accountable to our supporters and donors.

The work set out in this report would not have been possible without the support ActionAid Ireland receives from the Irish public, our regular givers and child sponsors, Irish Aid, the EU, and the trusts and foundations who have named us as beneficiaries.

**We are very grateful for the hard work of our board of directors, our dedicated staff and volunteers. Thank you all for your continued support.**



Chairman Rodney Rice visiting Kenya, June 2016



ActionAid Ireland CEO Siobhán McGee

## Our Vision

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

## Our Mission

A world without poverty and injustice in which every person enjoys the right to a life with dignity.

## 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 ensure the realisation of our vision for everyone, irrespective of gender, sexual orientation and gender identity, race, ethnicity, caste, class, age, HIV status, disability, location and religion
- Integrity, requiring us to be honest, transparent and accountable at all levels for the effectiveness of our actions and our use of resources and open in our judgements and communications with others
- Solidarity with People Living in Poverty and Exclusion will be the only bias in our commitment to the fight against poverty, injustice, and gender inequality
- 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, injustice, and gender inequality
- Independence from any religious or party-political affiliation
- Humility, recognising that we are part of a wider alliance against poverty and injustice

Photo: Abigail, 14, outside her school in West Pokot, Kenya. Abigail fled home to escape FGM, and found safety in an ActionAid funded safe house.  
Photo credit: Ashley Hamer/ActionAid





**The Directors present their annual report together with the audited financial statements of ActionAid Ireland for the year ending December 2016**

As part of the ActionAid International federation, we worked with 15 million people in 45 countries around the world in 2016, thanks to our generous supporters. ActionAid Ireland supports work in Kenya, Malawi, Uganda, Vietnam, Nepal, Cambodia, Haiti, Greece, the Horn of Africa and in Ireland.

In 2016, more than 5,000 people in Ireland sponsored children in five countries in Africa and Asia, some of whom have supported ActionAid's work for over 30 years. Because of Child Sponsors the communities where we work know that ActionAid will work with them to plan ahead and transform their lives in a sustainable way. We have included more detail on the impact of this work from pages 5 - 9.

We responded to the emergency in Haiti following Hurricane Matthew, thanks to public support and funding from Irish Aid. Following the strongest El Niño weather phenomenon on record, we responded to droughts and floods in different parts of Asia and Africa, thanks to public support after our summer appeal. We continued to support our colleagues in Greece working with refugees and migrants. Read more about ActionAid's approach in humanitarian situations and our impact in 2016 from pages 16 - 18.

In 2016 we started a programme in Ireland supporting migrant women to reject female genital mutilation, using our learnings from the Irish Aid funded programme in Kenya. The AFTER programme is being supported by the European Union for two years. More about AFTER on page 15.

Our work on women's rights, funded by Irish Aid, continued in 2016. We worked with women in Kenya, Nepal, Vietnam and Malawi to end violence, promote economic alternatives for women and to empower women to take on leadership positions at local, regional and national level. See more from pages 10 - 13.

In Ireland we continued to engage people on our development work through our public engagement programme. As part of this two students who won the national ActionAid Speech Writing Competition and their teachers travelled to Malawi to see our Irish Aid funded programme first hand. Coláiste Éinde Galway student Lauren Conway was particularly struck by the young women that she met: 'one young woman, Febi, had a child young and was going back to school. She was so brave and open talking about her situation - the girls and women have such strength.' Jane Oyenuga from Loreto College Kilkenny said of the visit 'it was great to see how the magistrate, the hospital and the women all work together to create real change.' Read more about public engagement on Page 14.

In 2016 we continued our Tax Power campaign which is funded by the European Union. This work included publishing the Irish Chapter of the "*Mistreated*" report and a speaker's tour in April 2014. More on the tax justice campaign on pages 20 and 21.



## Child Sponsorship Highlights

### Kenya

1,681 people in Ireland sponsored children in two areas in Kenya: Kongelai and Marafa. Highlights included:



- Parents of sponsored children in Kongelai were taught about children's rights and policies that protect children in Kenya
- We supported the construction and furnishing of classrooms at Mtembur primary school, Kongelai, benefiting over 50 children
- The Miskwony Hospital maternity wing was completed in Kongelai. ActionAid formed and trained 10 women's rights groups in Marafa, providing a platform for women to discuss their challenges and come up with solutions
- To improve their incomes and livelihoods diversity a group of people living with HIV/AIDS in Marafa were supported with the provision of goats.



Regina, 13, was vulnerable to undergoing FGM. Now she is back in school thanks to child sponsorship. Photo by ActionAid

## Child Sponsorship Highlights

### Nepal

**979 Irish sponsors support children through Child Sponsorship in two areas in Nepal: Bardiya and Bara. Highlights from 2016 included:**

- ActionAid established 15 child clubs in Bardiya with 437 children advocating for their rights in the community
- A school enrolment campaign was organised in Bardiya, which included door-to-door campaigning in the community and a rally to spread awareness of the importance of education and enrolling of school-aged children in school
- 15 representatives from farmers groups in Bardiya were trained on sustainable agriculture
- Shree Janta Primary School in Bara was provided with school supplies such as notice boards, school furniture, and uniforms
- A School Enrolment Campaign has helped more than 2,000 students return to school
- ActionAid has supported 218 children in Bara with school stationery to ensure their educational needs were met. A children's library was also established



Sushila, 16, campaigning for children's rights in Nepal. Photo by ActionAid



## Uganda

**963 people in Ireland supported the community of Amuru in Uganda.**

**Highlights included:**

- ActionAid Amuru contributed to improving farmers' bargaining power through collective marketing and constructed a seed bank
- We supported 20 women survivors of violence with income generating activities to allow them to become self-sufficient
- 118 small holder farmers were trained in new farming methods



Apollo's parents are now able to pay his school fees and have even bought him a bike. Photo by ActionAid

## Child Sponsorship Highlights

### Cambodia

**The region of Pursat in Cambodia is supported by 349 child sponsors from Ireland. Some highlights:**

- 1,510 families improved their food security thanks to an improved irrigation system
- 1,391 children benefited from a programme to address the high drop-out rate of students aged 13 to 15, including improving teaching quality, encouraging parents to send their children to school and establishing seven children's clubs that focus on the importance of staying in school



Sokny (left) washes her hands at the children's club in Pursat, Cambodia. Photo by: ActionAid



## Vietnam

**1,136 Irish people sponsored children in three areas in Vietnam in 2016:**

**Quan Ba, Krong Bong and Cao Bang.**

**Highlights included:**

- 500 residents were trained on women's rights in Quan Ba
- We trained forest owners and local officers on sustainable forest management skills in Cao Bang
- 174 people benefited from a waterwell in Cao Bang
- ActionAid organized a 2-day-training for teachers at 10 Primary Schools and Junior High Schools in Krong Bong about first-aid in emergencies
- 620kg of rice was given to 62 poor children in schools in Krong Bong



## Women's rights programme

From January 2012 to December 2016, ActionAid Ireland managed a women's rights programme funded by the Irish Government through Irish Aid. The programme was carried out in Kenya, Malawi, Nepal, Vietnam & Ireland.

## Programme Focus Areas

- Mobilising women and girls to challenge and reject gender-based violence in a supportive environment.
- Engaging women to influence policies to improve the quality, equity and gender responsiveness of public services for people in communities.
- Supporting women to have greater access to resources, more control over their income and more time to engage in income generating activities.
- Supporting the Irish public to value their role and contribution (made possible through Irish Aid funding) towards the support of women and girls to claim their rights, have increased access to economic opportunities and access to public services.

Christine, 17 years old, underwent FGM (Female Genital Mutilation) before being married to an elderly man. Christine was able to run away from the man and sought help from a women's network supported by ActionAid. Photo: Kate Holt/ActionAid





## Women's Rights Programme

### Highlights from the 2012 to 2016 Programme

- The importance of girl's education is increasingly recognised among the participating communities. Educated women are less likely to die during pregnancy or child birth (as they are more likely to go to a doctor and have the confidence to speak to professionals) and are less likely to enter into child marriage as they can forge a future for themselves using their education. In Nepal, women who took part in the programme are now encouraging their daughters to go to school for the first time and in Kenya the women's groups have lobbied the government for bursaries for poorer girls to

help get them to school. Across the programme we have seen increased investment in girls' (and boys') education due to increased family incomes.

- Women who took part in the programme have become empowered and more economically independent, they are participating in commercial activities through village savings and loans associations and cooperatives. As a result of bringing income into the home they have generated more respect from their husbands and an increased say on how money is spent.

- Across all countries in the programme, women are now putting themselves forward for leadership positions, including school boards, local councils and local governments.

- Levels of violence against women have decreased as a result of the programme. In Kenya midwives no longer supply female genital cutting services, despite demand and a resulting loss of income, and they have been supported by ActionAid to find new sources of income.

- ActionAid Malawi began working with men as part of the work to end violence against women. Here, men are taking responsibility for domestic violence and joining in campaigns to end violence against women. This inspired other countries to step up efforts to involve men, according to the different contexts. For example, ActionAid Vietnam has included men in training on Unpaid Care Work, such as minding children and housework.



**Irish Aid**

An Roinn Gnóthaí Eachtracha agus Trádála  
Department of Foreign Affairs and Trade



## Jane's story

Jane underwent female genital mutilation as a girl, as is the common practice in Kongelai, Kenya. She is a former cutter; her mother was also a cutter. She stopped cutting when a girl she cut died from complications during childbirth due to FGM.

Jane is now a strong advocate against female genital mutilation and informs girls from 10 to 15 years about it, using locally produced wooden models and speaking from her own experience to educate others.

**Since the Irish Aid funded women's rights programme began in 2012, female genital mutilation has reduced by 27% in the area.**



Photo credit: Jennifer Huxta/ActionAid

## Women's Rights Programme

### Raising awareness in Ireland

- We reached out to 700 schools for our National Speech Writing competition and received over 100 speeches. The winning students, Lauren Conway from Coláiste Éinde Galway and Jane Oyenuga from Loreto College Kilkenny travelled to Malawi in August with their teachers.

- Eight volunteers travelled to Sweden for a week long training on the Safe Cities campaign, funded by EU Erasmus.

- Maureen O'Sullivan TD hosted ActionAid women's rights staff in Leinster House, where they discussed the impact and importance of the Irish Aid funding to the communities they work with. In November we took part in a meeting organised through the Foreign Affairs Committee of the Dáil on women's rights in humanitarian situations.

- ActionAid Ireland took part in, or facilitated, 20 events in 2016 as part of our public engagement programme on women's rights. This included an exhibition for International Day of Zero Tolerance to FGM; a series of events for International Women's Day, Safe Cities Day and 16 Days of Activism; public talks; and stands at Africa Day, Irish Aid Volunteer Fair and two Worldwide student and teacher events.

- We gave talks in UCD, DCU, Blanchardstown IT and Trinity College Dublin and in schools including East Glendalough School, Wicklow and Mount Temple School, Clontarf.

- We continued to engage with partners and coalitions, including the Irish Consortium on Gender Based Violence and the Men's Development Network.



Speakers from Nepal, Kenya and Malawi in Leinster House, May 2016. Photo by ActionAid



Africa Day 2016. Photo by ActionAid



Winners of the Speech Writing competition in Malawi, August 2016. Photo by ActionAid



## AFTER Project

**In early 2016 we began working on a programme in Ireland called the AFTER (Against Female Genital Mutilation / Cutting Through Empowerment and Rejection) project. The AFTER project is supported by the Rights, Equality and Citizenship (REC) programme of the European Union to work with migrant women and girls from FGM/C practicing countries. The project is being implemented in five countries (Belgium, Ireland, Italy, Spain and Sweden).**

### About the project

Cork city and county was selected as the target area for the implementation of this pilot project in Ireland. While Cork has a large migrant population, services for women and girls who have undergone or are vulnerable to FGM/C are more difficult to access in Cork.

ActionAid Ireland leads the AFTER project in Ireland and has been collaborating with AkiDwA to reach communities and share experiences. Activities in 2016 included:

- A national level analysis and a regional study of 16 service providers in Cork city and county in July 2016. The study found, based on Central Statistics Office 2011 data, that 2,639 girls may currently be at risk (this number is expected to rise with the results of the 2016 national census).
- Service providers interviewed in Cork all pointed out that they have limited resources and no information or budget for supporting victims and combatting FGM/C.
- Less than 1 in 5 of interviewees were aware

that FGM/C is illegal in Ireland. The findings showed the need for further programme and advocacy work on FGM/C in Ireland.

- ActionAid is implementing trainings with migrant communities in Cork to reject FGM. Using experience and learnings from our Women's Rights Programme in Kongelai, Kenya, where FGM has been reduced by 27% over the past four years. We are working with migrant communities in Cork to inform them of the health risks and human rights issues associated with FGM with a view to helping them better understand it and reject it for themselves and their daughters.



  
empowering women

Co-funded by the Rights,  
Equality and Citizenship (REC)  
Programme of the European Union



# ActionAid Approach in Humanitarian Settings

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**Our rights-based approach to disasters combines emergency response with programmes and policy work. This helps people increase their resilience to disasters. In all our work, we prioritise the needs and rights of the most vulnerable. Our approach focuses on doing things differently by:**

- Ensuring community-led responses
- Committing to long-term response
- Promoting women's rights and safe places
- Putting women and children first

## Emergency response: Horn of Africa Drought

**In 2016, communities with whom we work around the world felt the effects of the worst El Niño weather phenomenon on record, as a result of climate change. In Asia areas flooded that had never flooded before. The Horn of Africa experienced a drought that has continued into 2017.**

**In 2016, we raised money to offset the impact of the drought through our summer appeal and online. However, the situation in East Africa remains critical and there is an ongoing appeal for the Horn of Africa.**





More than two years of drought in Habas Weyne, Somaliland, has resulted in livestock starving to death and many pastoralists have been displaced. Photo credit: Ashley Hamer / ActionAid

## Emergency Response

### Hurricane Matthew

**On the night of 4 October 2016 Hurricane Matthew struck the south-western tip of Haiti, where ActionAid has worked since 1996, bringing heavy rainfall in the south, south-east and the north-west. This created the largest humanitarian emergency in the country since the 2010 earthquake.**

- Hurricane Matthew affected 1 million people
- 546 people died in the hurricane
- An estimated 175,500 people were displaced, scattered in over 300 temporary shelters
- 34 cholera treatment centres were destroyed
- 806,000 people were at an extreme level of food insecurity

### Mernie's story

Mernie Blaise, 53, is a survivor of the hurricane. We asked her what were the main issues for women after the hurricane:

*"The first one is hunger. Also there are economic issues, as many women have lost almost everything. And there is the issue of shelter. Even if not everyone has lost their house in the community, some people are still living in tents and under tarpaulin and the community still feels it."*

Mernie is a leader within her community and ActionAid facilitated her to identify and assist the most vulnerable members of her community.

Photo credit: ActionAid





## We are helping

Thanks to support from the public, the Irish government through Irish Aid, and Electric Aid, ActionAid Haiti has supported over 58,000 people in some of Haiti's remotest regions.

ActionAid has been working in Haiti since 1996 and was one of the first organisations to respond on the ground after the hurricane. Our response to the hurricane included providing food, water and cholera prevention kits, building long-term resilience through cash for work, commerce and farming, and prioritising women's rights and protection through women's safe spaces, enterprise and training.

Women were leaders at all levels of the ActionAid Hurricane Matthew response. Protection of women after an emergency like Hurricane Matthew is crucial because women and girls are at increased risk of sexual violence.



**Irish Aid**

An Roinn Gnóthaí Eachtracha agus Trádála  
Department of Foreign Affairs and Trade

## Working with refugees in Greece

From September 2015 to November 2016 ActionAid worked with refugees on the Greek island of Lesbos and later in Athens. After the EU–Turkey Agreement in March 2016, there arose a need for new approaches and the provision of further training and supports to the 60,000 refugees who will be staying in Greece indefinitely.

In November Sotiria Kyriakopoulou, from ActionAid Greece (pictured below) spoke in Leinster House to Irish policy makers about the importance of women's rights in emergency situations and ActionAid's response in Greece in a meeting organised with the Joint Committee on Foreign Affairs and Trade. Sotiria outlined the situation for women refugees in Lesbos and Athens, particularly the gender based violence many have experienced and the need for support and action.



## Tax justice matters!

**ActionAid campaigns for tax justice because tax funded services like education and healthcare are vital for people to escape poverty. While governments across the world struggle to pay for public services, they lose billions of euro to tax dodging every single year. We are tackling this root cause of poverty, by campaigning for fairer tax rules to ensure companies pay their fair share, and for this money to be spent on quality public services that tackle poverty and inequality.**

In 2016 we continued our work campaigning for tax justice in Ireland. Over the year we focused on advocating for fair double taxation agreements between Ireland and developing countries and for greater transparency on tax paid by corporations. We built the skills and knowledge of campaigners and the general public through training, workshops and events

held throughout the year.

This work was funded by the European Union Development Education and Awareness Raising Grant.



ActionAid Ireland's Tax Power campaign is funded by the EU



Tax justice activists from Zambia, Kenya, Malawi and Nigeria outside Leinster House. Photo: ActionAid



# Directors' Report

## Southern Speakers Tour

We welcomed four activists from Kenya, Malawi, Zambia and Nigeria to Ireland to participate in events and interviews. These incredible women met with ActionAid supporters, campaigners and the general public to talk about the impact tax avoidance has on their lives and communities.



ActionAid Ireland CEO with tax justice activists from Africa at the launch of the *Mistreated* report. Photo credit: ActionAid Ireland

## Mistreated report

We developed and launched the Irish chapter of the "*Mistreated*" report, which uses independent research and analysis to rank the fairness of double taxation treaties. The report enabled us to engage in dialogue with the Department of Finance, the Department of Foreign Affairs and Trade, as well as the Office of the Revenue Commissioners.

## Tax Justice Network Ireland

As an active member of the Tax Justice Network Ireland we collaborated with other organisations to advocate for a fairer and more just tax system. We also worked with Dóchas to advocate for overseas development aid and tax justice.

## Changing the rules

More than 5,300 people were mobilised to campaign for fairer tax rules through petitions, letters and online actions, which ActionAid

galvanised by lobbying through meetings, letters, and policy submissions.



Film screening and talk in Filmbase Dublin on World Public Services Day. Photo: ActionAid

## Awareness raising & activism events

ActionAid Ireland organised and took part in 12 events in 2016, engaging more than 2,500 people. We held film screenings for World Public Services Day in June and International Day for the Eradication of Poverty in October, had a touring tax justice photo exhibition on display in galleries, libraries and festivals across Ireland, and held public talks and discussions to raise awareness, as well as getting people involved in creative advocacy stunts and actions.



Tax Justice and Women's Rights training in Cork

## Tax Justice trainings

We trained hundreds of people across Ireland this year, delivering an intensive three-day training over the June Bank Holiday weekend, two one-day trainings in Dublin and Cork, as well as an eight week tax justice and campaigning evening course. We also delivered tax justice workshops in universities.

## Priority Projects

### Malawi

With the support of Electric Aid, ActionAid Ireland provided financial support to ActionAid Malawi to implement a one-year project in southern Malawi. The aim of the project was to build economic independence of women from 100 households in Chiradzulu District, many of whom are survivors of or women at risk of gender based violence.

As part of this project the women learned literacy skills, in some cases writing their names for the first time, business skills and were equipped with solar energy for their local community centre.

Photo (right): The foundation of the childcare centre in Nepal. Photo credit: ActionAid

Photo (below): Women's group meeting to discuss their economic empowerment in Chiradzulu District. Photo credit: ActionAid

### Nepal

Access to childcare is one of the biggest obstacles facing women in Nepal. ActionAid supported the building of a number of community child care centres across the country. These community childcare centres are now reaching completion, and will offer early childhood education to hundreds of children across Nepal, employment and skills trainings for the women employed in these centres, and importantly will allow mothers to pursue economic activities independent of their home.





## Uganda

ActionAid Ireland funded the implementation of the Kulu Amuka School Garden Project. This project aims to establish a school garden project with the ultimate objective to increase enrolment and retention of children in school. This project is currently well underway, with equipment handed over to the school, land identified for farming and local communities consulted. As of July 2017, the project will be reaching its harvesting phase, with what we hope will be a bumper harvest.

Photo (right): The foundation of Otici library.

Photo (below): The students and staff of Kulu Amuka School with their new gardening tools.

Work is continuing on the Otici Library project, which was generously funded by supporters in 2016. Ground breaking work and foundation laying was completed, with further work undertaken to build the main infrastructure of the building. In addition to this, books and furniture for the library were delivered to the school and community, so the library will be well stocked once construction has been completed.





## Fundraising

ActionAid Ireland raises funds primarily through the generosity of almost 5,000 supporters throughout Ireland, most of whom are child or community sponsors supporting ActionAid International's work in communities in Kenya, Uganda, Nepal, Vietnam and Cambodia. Supporters contribute regularly, usually monthly or annually. Other donations are received from individuals, companies, foundations, and fundraising events.

## The Kerrs' story

In April 2016 two long time supporters Trish and Gerry Kerr travelled to Nepal, at their own expense, to meet Sujit, the child they sponsor, first hand. As well as meeting Sujit and his family, the Kerrs met the whole community and learnt about the women's rights, land rights, income generation and education work funded through child sponsorship. On returning to Ireland Gerry Kerr said:

**"We were blown away. It's so impressive the impact a small amount of money can have in the hands of the very, very focused and dedicated people we met. We had such a bad year for charities this year in Ireland, it's a relief to see the real impact some charities are making."**



Right and above: Trish and Gerry with Sujit and his community in Dharmangar, Nepal. Photo credit: ActionAid



The community in Dharmangar, Nepal. Photo credit: Gerry Kerr



Sujit, now 16, with four generations of his family. Photo: Gerry Kerr



## Irish Aid support for Women's Rights Programme and Haiti

ActionAid Ireland receives support for its Women's Rights programme from the Irish Government (through Irish Aid, the development cooperation division of the Department of Foreign Affairs and Trade). ActionAid Ireland received €841,455 to support the Women's Rights programme in five countries, including Ireland, in 2016. In December 2016 ActionAid was awarded a further five years of women's rights funding from 2017 to 2021 which will support a programme in four countries: Kenya, Nepal, Ethiopia and Ireland. In 2016 we received a humanitarian grant from Irish Aid in support of our work following Hurricane Matthew in Haiti.



## European Union funding

ActionAid Ireland received funding from the European Union Development Education and Awareness Raising (DEAR) programme to support the Tax Power campaign.

From March 2016 ActionAid received EU funding towards the AFTER (Against Female Genital Mutilation from Empowerment and Rejection) campaign in Ireland.

## Yoga Day for Nepal

In June 2016 more than 20 yoga centres across Ireland took part in a Yoga Day, raising enough money to build a childcare centre in Nepal.



The Yoga Hub present funds raised as part of the yoga day fundraiser. Photo: ActionAid

## Other support

A community event in January raised money towards ActionAid's work with refugees in Greece. We raised further voluntary income from public appeals to support people affected by the drought caused by El Niño, our work on the ground following the hurricane in Haiti and for survivors of violence in Mukuru, Nairobi, Kenya.

We also received funding from other sources including support for priority projects (see page 26 and 27), legacy donations and from Electric Aid.

## Tax effective giving

ActionAid Ireland is eligible to reclaim tax on contributions made by donors who contribute €250 or more in a tax year. In 2016 ActionAid Ireland ran a successful campaign asking supporters to sign the five year enduring form, making the process significantly easier to administer. Income from this source remains a very important source of income for ActionAid Ireland.

## Financial Review

### Income

ActionAid Ireland receives its income from the following sources – Child & Community Sponsorship, Irish Aid, Revenue tax reclaim, and Appeals. Income is also receivable from the EU, in respect of the Tax Justice Campaign and, with effect from March 2016, for the AFTER (Against Female Genital Mutilation from Empowerment and Rejection) campaign in Ireland.

In 2016 the total Income for ActionAid Ireland was €2,888,235 compared to €2,739,383 for 2015, an increase of 5.4%. The majority of the increase was due to the receipt of the €125,000 humanitarian grant from Irish Aid in respect of the Haiti Hurricane relief programme. Excluding the effect of that grant, the increase in income was roughly 1%, accounted for by additional Tax rebates and EU campaign grants offset by a reduction in Child Sponsorship and other Donations and Appeal income.

### Community and child sponsorship

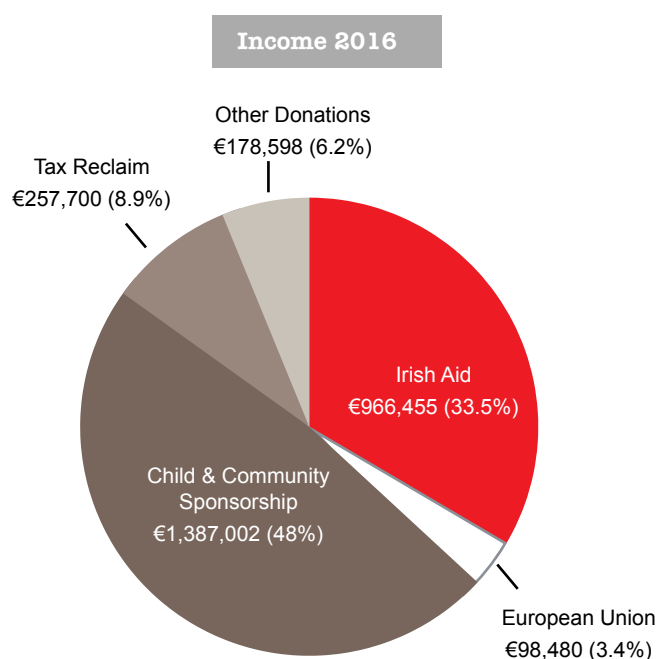
Child & Community Sponsorship decreased from €1,429,404 in 2015 to €1,387,002 in 2016 - a decrease of 3% which, while disappointing, is a lower rate of decline than in recent years. Recruitment of new supporters is still a challenge despite the apparent improvement in the Irish economy. However, fundraising investment during 2017 in respect of new Child Sponsors and Regular Giving is planned to stabilise income.

### Irish Aid

A grant of €841,455 was received from Irish Aid in 2016, at the same level as the previous year. This represents the final year of a five year programme with Irish Aid in five countries – Kenya, Malawi, Nepal, Vietnam and Ireland. Irish Aid also granted €125,000 in respect of the Haiti Hurricane relief programme.

### Other Donations

Other Donations decreased by €44,654 (20%) on 2015, resulting from a lower level of emergency appeal income (mainly Nepal Earthquake relief in 2015), once off donations and Community Fundraising events and appeals.

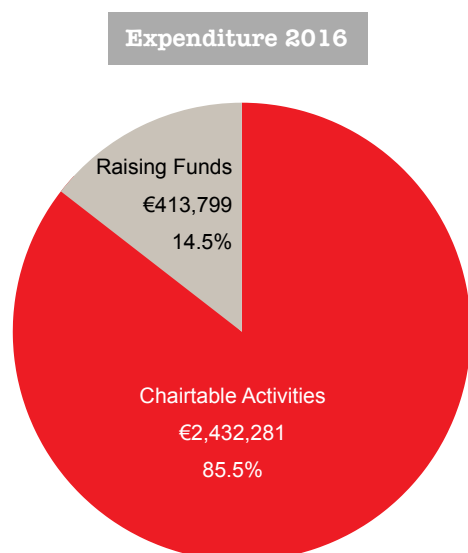




## Expenditure

Total Expenditure in the year under review was €2,846,080, representing a 4% decrease on than that of 2015. However, when the once off expenditure in 2015 (funded by income received in 2014) on the post hurricane building work in the Philippines is excluded, expenditure, primarily on overseas programmes, actually increased by approximately €120,000 (4%).

Of the 2016 Expenditure, €2,432,281 was spent in respect of overseas programmes, which represented 85.5% of total expenditure for the year. The remaining expenditure represented the cost of raising funds in the amount of €413,799 in 2016, which was reasonably consistent with that of the previous year.



## Reserves policy

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. Total Reserves, at the end of December 2016, amounted to €595,067 of which Unrestricted Reserves accounted for €574,009 and Restricted Reserves €21,058. Included in the Unrestricted Reserves however, is €270,000 recoverable at the year-end in respect of tax rebates due in 2017. In accordance with prudent financial management, it is policy to retain sufficient reserves equivalent to three month's unrestricted expenditure

## State of Affairs and Events after the Balance Sheet Date

In the opinion of the Directors, the state of the company's affairs is satisfactory and there has been no material change since the Balance Sheet date.

## Governance, Structure & Management

ActionAid Ireland is a public benefit entity, which is governed by a voluntary Board of Directors, whose principal responsibilities are the setting and monitoring of the strategic direction of the organisation, monitoring compliance and ensuring the efficient and effective use of resources and setting policy.

The Board of Directors met six times in 2016 and delegates the day-to-day operation of the organisation to the CEO and staff.

The Board of Directors are responsible for strategic direction, financial and risk management, monitoring impact and good governance. This work is implemented through three Board sub committees – Audit and Finance sub-committee, Communications and Campaigns sub-committee and Management Development and Remuneration sub-committee.

ActionAid Ireland has an induction programme for new directors to ensure that collectively they have the overview required for proper governance of the company. All new Board members receive a verbal briefing together with an induction pack (incorporating all relevant governance and policy documents) shortly after election in order to familiarise themselves with their statutory responsibilities, their role as Board members, the governance framework and our strategy. Board members comply with Conflict of Interest policy included in ActionAid's Code of Corporate Governance.

The Board delegates the day to day operation of the organisation to the CEO, Siobhán McGee and a team of professional staff. There are clear distinctions between the roles

of the Board and the CEO to which day to day management is delegated. Matters such as policy, strategic planning, and budgets are prepared by the management team for consideration and approval by the Board, which monitors the implementation of these plans.

ActionAid Ireland has achieved the “triple-lock” of good governance and reporting standards: the [NGO Code of Corporate Governance](#), the [Statement of Guiding Principles for Fundraising](#) and the [Statement of Recommended Practice](#) (SORP). The Board of Directors has reviewed its compliance with the Dóchas Code of Conduct on Images and Messages.

The Board carries out an annual review to monitor its own performance and every three years an external evaluation is carried out to ensure an independent objective view on the extent to which high standards in governance are maintained. The ActionAid Ireland Governance policy sets out the guiding principles for the overall governance of the organisation. The 2017 Annual General Meeting is scheduled for 20th July 2017.

## Risk Management

The Board meets at least quarterly and reviews the risk register and key performance indicators at each meeting. The Board has an established risk policy that is kept under review. The key risks identified are solvency and threats to the organisation's ability to continue operating as a going concern. ActionAid keenly monitors its institutional funds and attrition rates of existing child sponsors. Mitigation measures include exercising quality oversight and timely



reporting to Irish Aid and institutional donors, and communicating with and listening to our supporters and funders.

Directors have identified and reviewed the major strategic, business and operational risks faced by the organisation and are satisfied that reasonable steps are being taken to mitigate exposure and impact.

## Internal Control

The Directors have overall responsibility for ActionAid Ireland's systems of internal control. Directors recognise that systems of control can only provide a reasonable and not complete assurance against inappropriate or ineffective use of resources, or against the risk of errors or fraud.

The directors remain satisfied that ActionAid Ireland's systems provide reasonable assurance that the charity operates efficiently and effectively, safeguards its assets, maintains proper records and complies with relevant laws and regulations.

We operate a comprehensive accountability system. This includes annual planning with those plans and budgets approved by Directors. Directors consider actual quarterly results compared with plans and forecasts as well as non-financial performance data. Other controls include delegation of authority and segregation of duties.

ActionAid Ireland pays great attention to the value-for-money objectives of the programme and requires country programmes to report on same as part of their annual reporting. Frequent monitoring visits by staff and some Board members, and maintaining a strong local knowledge helps ensure the value-for-money objectives of the programme are maintained. In 2016 the Chair of the Board of Directors conducted a monitoring visit to Kenya.

ActionAid International has an internal audit department which covers all countries within the Federation, including Ireland. In addition, the programme countries have internal audit departments which regularly review their country programmes. Audit findings are considered by the Board and actions taken as necessary by management to address the findings.

## Statement of Directors' Responsibilities

The Directors are responsible for preparing the Annual Report and the financial statements in accordance with Irish law and Regulations. Irish company law require 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 best accounting practices in Ireland, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and promulgated by the Institute of Chartered Accountants in Ireland and Irish law.

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 for the financial year end date and of the income and expenditure of the company for that financial year and otherwise comply with the Companies Act 2014. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statement 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 confirm that they comply with the these requirements in preparing the financial statements.

The Directors are responsible for ensuring 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, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## Disclosure of Information to the Auditors

Each of the persons who are Directors at the time when the Directors Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the company's auditors are unaware, and

- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant information and to establish that the company's auditors are aware of that information.

## Accounting Records

The Board of Directors is responsible for ensuring proper books and records are kept in accordance with Section 281 to 285 of the Companies Act 2014.

The Directors have engaged appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are maintained at 172 Ivy Exchange, Granby Place, Parnell Square, Dublin 1.

## Companies Act 2014


The Companies Act 2014 commenced on 1 June 2015 and the company has automatically converted to a company limited by guarantee without share capital under Part 18 of the Act.

## Auditors

The company's auditors, Crowe Horwath Bastow Charleton, being eligible, will continue in office in accordance with Section 383(2) of the Companies Act 2014.

Signed on behalf of the Board of Directors,

dated 20/7/2017

Director 

Director 



## Directors and Other Information

### Board of Directors

Mr Rodney Rice (Chair)\*#  
Ms Claire Carroll (Treasurer)\*+  
Mr Bill Stanley+  
Mr Stephen Twaddell (retired December 2016)  
Ms Christine O'Donovan  
Ms Agnes Kalungu Banda  
Ms Gilda Pender (appointed March 2016)  
Ms Patricia Whaley (ActionAid International representative appointed April 2016)

\* Audit & Finance sub-committee  
+ Management Development & Remuneration sub-committee  
# Communications & Campaigns sub-committee

### Management Team 2016

CEO: Ms Siobhán McGee  
Programme Manager: Ms Triona Pender  
Fundraising and Communications Manager:  
Mr Declan White  
Finance Manager: Mr Simon O'Leary

### Registered Office

172 Ivy Exchange, Granby Place,  
Parnell Square, Dublin 1, D01 V125

### Charities Regulatory Number

20013790

### ActionAid Ireland is fully committed to and compliant with:

- the Statement of Guiding Principles for Fundraising
- the Charity Statement of Recommended Practice (SORP) under FRS102
- the Dóchas Irish Development NGO Code of Corporate Governance
- the Dóchas Code of Conduct on Images and Messages.

### Company Secretary

Ms Siobhán McGee

### Auditors

Crowe Horwath Bastow Charleton  
Chartered Accountants and Statutory Audit Firm, Marine House, Clanwilliam Court, Dublin 2

### Solicitors

McGrath & McGrane  
Suite 323, The Capel Building,  
Mary's Abbey,  
Dublin 7

### Bankers

Bank of Ireland  
6 Lower O'Connell Street  
Dublin 1

### Revenue Commissioners Charity Number

CHY6888

### Company's Registered Number

95403



## **Independent report of the auditors to the members of ActionAid Ireland** (Company Limited by Guarantee)

We have audited the financial statements of ActionAid Ireland (Company Limited by Guarantee not having share capital) for the year ended 31 December 2016, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland) including Financial Reporting Standard 102 'The Reporting Standard applicable in the UK and Republic of Ireland.

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.

### **Respective Responsibilities of Directors and Auditors**

As explained more fully in the Directors' Responsibilities Statement on pages 29 - 30, the Directors are responsible for the preparation of the financial statements giving a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express our opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the Financial Statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.



# Auditor's Report



## Opinion of Financial Statements

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 company's affairs as at 31 December 2016 and of its incoming resources and application of resources including its income and expenditure for the year then ended;
- and have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland and in particular the requirements of the Companies Act 2014.

## Matters on which we are required to report by the Companies Act 2014

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion proper books of account have been kept by the company.
- The financial statements are in agreement with the books of account.
- In our opinion the information given in the Directors' Report is consistent with the financial statements.

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

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

Signed:

Sharon Gallen

Date

**For and behalf of:**

Crowe Horwath  
Bastow Charleton,  
Chartered Accountants and Statutory Audit Firm,  
Marine House,  
Clanwilliam Court ,  
Dublin 2

20 July 2017

## STATEMENT OF FINANCIAL ACTIVITIES

(incorporating an Income & Expenditure Account)

for year ended 31 December 2016

	Notes	Unrestricted Funds	Restricted Funds	2016 Total Funds	2015 Total Funds
<u>Income from:</u>		€	€	€	€
- Donations and legacies	2	752,178	1,071,044	<b>1,823,222</b>	1,852,579
- Income from Investments	3	78	-	<b>78</b>	1,689
- Income from Charitable activities	4	60,726	1,004,209	<b>1,064,935</b>	885,115
<b>Total income</b>		<b>812,982</b>	<b>2,075,253</b>	<b>2,888,235</b>	<b>2,739,383</b>
<b>Expenditure on:</b>					
- Raising funds	5	413,799	-	<b>413,799</b>	402,711
- Charitable activities	6	357,028	2,075,253	<b>2,432,281</b>	2,570,116
<b>Total Expenditure</b>		<b>770,827</b>	<b>2,075,253</b>	<b>2,846,080</b>	<b>2,972,827</b>
<b>Net income/(expenditure) and net movement in funds for the year</b>	7	42,155	-	<b>42,155</b>	(233,444)
Fund balances brought forward at 1 January 2016	17	531,854	21,058	<b>552,912</b>	786,356
Fund balances carried forward at 31 December 2016	17	574,009	21,058	<b>595,067</b>	552,912

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 year as set out above



## BALANCE SHEET as at 31 December 2016

		2016	2015
	Notes	€	€
<b>Tangible fixed assets</b>	10	<b>15,863</b>	20,209
<b><u>Current Assets</u></b>			
Debtors	12	<b>309,331</b>	212,439
Cash at bank and on deposit	13	<b>432,173</b>	474,762
		<b>741,504</b>	687,201
<b>Creditors</b> (amounts falling due within one year)	14	<b>(162,300)</b>	(154,498)
<b>Net Current Assets</b>		<b>579,204</b>	532,703
<b>Net Assets</b>		<b>595,067</b>	552,912
<b><u>Funds of the Charity:-</u></b>			
Restricted Funds	17	<b>21,058</b>	21,058
Unrestricted Funds	17	<b>574,009</b>	531,854
<b>Total charity funds</b>		<b>595,067</b>	552,912

These financial statements were approved and authorised for issue by the Board of Directors on 20/7/17 and are signed on their behalf by:



## CASH FLOW STATEMENT for year ended 31 December 2016

### Reconciliation of net incoming/(outgoing) resources to net cash inflow from operating activities

	Notes	2016 €	2015 €
Net incoming/(outgoing) resources		42,155	(233,444)
Depreciation	10	4,346	4,458
(Increase) / Decrease in debtors		(96,892)	9,622
Increase / (Decrease) in creditors		7,802	6,555
Interest receivable		(78)	(1,689)
<b>Net cash (outflow) from operating activities</b>		<b>(42,667)</b>	<b>(214,498)</b>

### Cash flows from financing activities

Interest received		78	1,689
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### Statement of Cash flows

Net cash (outflow) from operating activities		(42,667)	(214,498)
Cash flows from financing activities		78	1,689
<b>Net cash (outflow)</b>		<b>(42,589)</b>	<b>(212,809)</b>

Change in cash and cash equivalents in the period	18	(42,589)	(212,809)
Cash and cash equivalents at the beginning of the period	18	474,762	687,571
Cash and cash equivalents at the end of the period	18	432,173	474,762



## NOTES TO THE ACCOUNTS

For year ended 31 December 2016

### GENERAL INFORMATION

ActionAid (Ireland) Limited 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 Directors may determine”. It is the Irish affiliate of ActionAid International. The company's registered office is 172 Ivy Exchange, Granby Place, Parnell Square, Dublin 1.

### ACCOUNTING POLICIES

The following accounting policies are applied consistently in dealing with items which are considered material in relation to the company's financial statements:

#### 1 (a) Basis of Preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and Irish statute comprising of the Companies Act 2014 and in accordance with Charities SORP 2015 Accounting and Reporting by Charities issued by the Charities Commissioner in the UK.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 1.1).

The following principal accounting policies have been applied:

#### 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 2016, and 2015, 72% of Child Sponsorship income was credited to restricted funds relating primarily to work in the project area where the sponsored child/community lives. 28% was taken to unrestricted funds and associated overheads and was used for the Charity's general charitable purposes.

#### 1 (c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Grants from Governments and other institutional donors: where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance of its recognition it is deferred and included in creditors. Where entitlement occurs before income being received the income is accrued. Where no performance and specific deliverables are imposed the income is recognised when the charity is entitled to the income, it is probable that the charity will receive the funds and the amounts can be reliably measured.

## NOTES TO THE ACCOUNTS

For year ended 31 December 2016 continued....

### 1 (d) Resources expended

All expenditure is accounted for on an accruals basis.

Costs of raising funds represents expenditure incurred in Ireland on raising funds from committed supporters and other members of the public.

Support costs include expenditure on general management, payroll administration, budgeting and accounting, information technology, property management, human resources and financing.

Governance costs are the costs associated with the governance arrangements of the charity. The costs included in this category relate to the organisational administration and compliance with constitutional and statutory requirements.

### 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 less accumulated depreciation.

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.

Office Equipment	10% Straight line
Database	25% Straight line
Fixtures & Fittings	10% Straight Line

#### Impairment

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

### 1 (h) Debtors

Short term debtors are measured at transaction price, less any impairment.

### 1 (i) Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

### 1 (j) Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable. Basic financial instruments are recorded at transaction price.



## NOTES TO THE ACCOUNTS

For year ended 31 December 2016 continued...

### 1 (k) Functional and presentational currency

The company's functional and presentational currency is the euro.

### 1 (l) Creditors

Short term creditors are measured at the transaction price.

### 1 (m) Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement and accrued at the Balance Sheet date.

### 1 (n) Taxation

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

### 1 (o) 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 Statement of Financial Activities.

### 1 (p) Going concern

The Directors have assessed whether there are any significant doubts regarding the company's ability to continue as a going concern and are unaware of any material uncertainties related to events or conditions that may cast significant doubt upon the company's ability to continue as a going concern.

### 1.1 Judgements in applying accounting policies and key sources of estimation

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

#### (a) Cost allocation

Costs not attributable to a single activity are allocated or apportioned to activities on a basis consistent with identified cost drivers for that cost category. Cost drivers utilised include head count and floor space and judgement is exercised in applying cost drivers to cost categories.

#### (b) Taxation Recoverable

The Directors assess the estimated tax rebate income due based on the level of voluntary donations received during the financial year and the actual tax rebate received in the previous financial year.

## NOTES TO THE ACCOUNTS for year ended 31 December 2016 continued

	Unrestricted Funds	Restricted Funds	2016 Total Funds	2015 Total Funds
<b>2 INCOME FROM DONATIONS AND LEGACIES</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
- Child and Community Sponsorship	389,505	997,497	<b>1,387,002</b>	1,429,404
- <u>Tax relief</u>				
Tax relief on designated charities	257,700	-	<b>257,700</b>	200,000
- <u>Other donations</u>				
Trusts and other larger donors	7,528	52,241	<b>59,769</b>	54,402
Appeals	8,010	16,461	<b>24,471</b>	51,277
Other donors	89,435	4,845	<b>94,280</b>	117,496
	104,973	73,547	<b>178,520</b>	223,175
Total Donations	752,178	1,071,044	<b>1,823,222</b>	1,852,579
<b>3 INCOME FROM INVESTMENTS</b>				
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
Deposit Interest	78	-	<b>78</b>	1,689



## NOTES TO THE ACCOUNTS for year ended 31 December 2016 continued

	Unrestricted Funds	Restricted Funds	2016 Total Funds	2015 Total Funds
4 INCOME FROM CHARITABLE ACTIVITIES	€	€	€	€
<b>Irish Aid - Women's Rights Programme</b>				
ActionAid Kenya	-	193,100	<b>193,100</b>	193,100
ActionAid Malawi	-	193,100	<b>193,100</b>	193,100
ActionAid Nepal	-	169,600	<b>169,600</b>	169,600
ActionAid Vietnam	-	169,600	<b>169,600</b>	169,600
Public Engagment and Project Administration	-	65,567	<b>65,567</b>	65,567
ActionAid Ireland	50,488	-	<b>50,488</b>	50,488
	50,488	790,967	<b>841,455</b>	841,455
<b>Irish Aid - Humanitarian relief for Haiti</b>	7,500	117,500	<b>125,000</b>	-
<b>European Commission Grants</b>				
DEAR Tax justice campaign	-	62,200	<b>62,200</b>	43,660
AFTER Empowering Women against FGM	2,738	33,542	<b>36,280</b>	-
<b>Total Income from Charitable activities</b>	60,726	1,004,209	<b>1,064,935</b>	885,115

	Unrestricted Funds	Restricted Funds	2016 Total Funds	2015 Total Funds
5 COSTS OF RAISING FUNDS	€	€	€	€
Advertising and promotion	208,802	-	<b>208,802</b>	176,816
Salary and pension costs	204,997	-	<b>204,997</b>	225,895
	413,799	-	<b>413,799</b>	402,711

## NOTES TO THE ACCOUNTS for year ended 31 December 2016 continued

	Unrestricted Funds	Restricted Funds	2016 Total Funds	2015 Total Funds
6 EXPENDITURE ON CHARITABLE ACTIVITIES	€	€	€	€
<b>- Overseas programme expenditure</b>				
<u>Community and Child sponsorship</u>				
ActionAid Kenya	-	314,824	<b>314,824</b>	320,088
ActionAid Uganda	-	189,649	<b>189,649</b>	200,193
ActionAid Nepal	-	196,446	<b>196,446</b>	206,754
ActionAid Vietnam	-	234,362	<b>234,362</b>	248,765
ActionAid Cambodia	-	62,219	<b>62,219</b>	51,198
<u>Irish Aid</u>				
ActionAid Kenya	-	193,100	<b>193,100</b>	193,100
ActionAid Malawi	-	193,100	<b>193,100</b>	193,100
ActionAid Nepal	-	169,600	<b>169,600</b>	169,600
ActionAid Vietnam	-	169,600	<b>169,600</b>	169,600
ActionAid Haiti, Humanitarian relief	-	117,500	<b>117,500</b>	-
<u>Other expenditure</u>				
Nepal Priority projects	-	20,212	<b>20,212</b>	43,781
School projects -Uganda & Kenya	-	21,426	<b>21,426</b>	6,508
Philippines Building Relief	-	-	-	246,465
Malawi Economic Advancement	-	7,678	<b>7,678</b>	-
Emergencies and Crisis relief	-	21,224	<b>21,224</b>	38,852
Expenditure Funded by Other Appeals and Donations	-	3,003	<b>3,003</b>	17,610
<u>Irish Aid</u>				
Salaries	15,578	46,007	<b>61,585</b>	57,601
Overseas travel	1,493	4,480	<b>5,973</b>	9,844
	<b>17,071</b>	<b>1,964,430</b>	<b>1,981,501</b>	<b>2,173,059</b>
<b>- Overseas Support costs</b>				
Travel	7,737	-	<b>7,737</b>	10,033
Office costs	102,249	-	<b>102,249</b>	97,431
Salary and pension costs	135,840	-	<b>135,840</b>	149,206
ActionAid International Contribution	45,000	-	<b>45,000</b>	45,000
	<b>290,826</b>	<b>-</b>	<b>290,826</b>	<b>301,670</b>

## NOTES TO THE ACCOUNTS for year ended 31 December 2016 continued

	Unrestricted Funds	Restricted Funds	2016 Total Funds	2015 Total Funds
<b>6 Continued.....</b>				
<b>- Influencing, education and research</b>				
Salaries	1,260	3,779	<b>5,039</b>	8,314
Memberships	6,800	-	<b>6,800</b>	7,100
Public Engagement and Awareness Raising	7,491	11,302	<b>18,793</b>	13,126
<b>- EU DEAR Tax Justice and AFTER against FGM Campaigns</b>				
Salaries	13,174	64,797	<b>77,971</b>	37,241
Other expenditure	6,211	30,945	<b>37,156</b>	14,151
	<b>34,936</b>	<b>110,823</b>	<b>145,759</b>	<b>79,932</b>
<b>- Governance Costs</b>				
Office costs	116	-	<b>116</b>	309
Travel	5,347	-	<b>5,347</b>	5,612
Professional fees	8,732	-	<b>8,732</b>	9,534
	<b>14,195</b>	<b>-</b>	<b>14,195</b>	<b>15,455</b>
<b>Total Expenditure on Charitable activities</b>	<b>357,028</b>	<b>2,075,253</b>	<b>2,432,281</b>	<b>2,570,116</b>
	Unrestricted Funds	Restricted Funds	2016 Total Funds	2015 Total Funds
<b>7 NET INCOME / (EXPENDITURE)</b>	€		€	€
This is stated after charging:				
Auditors' remuneration	8,732	-	<b>8,732</b>	8,610
Depreciation	4,346	-	<b>4,346</b>	4,458
Operating lease - building	26,916	-	<b>26,916</b>	25,571



## NOTES TO THE ACCOUNTS for year ended 31 December 2016 continued

### 8 STAFF COSTS

	2016	2015
<u>The average number of employees throughout the year was:</u>		
Management	1	1
Finance manager	1	1
Programme manager	1	1
Fundraising/Communications	4	5
Campaigners	2	1
Administration and project support	1	1
	<u>10</u>	<u>10</u>

Total remuneration of employees (full time and part time) was:

	€	€
Wages and salaries	416,432	399,780
Social welfare costs	44,159	42,588
Pension costs	26,099	35,896
	<u>486,690</u>	<u>478,264</u>

The number of employees whose remuneration fell within the following bands were:

Salary Range:	2016	2015
€60,000 to €70,000	<u>0</u>	<u>0</u>
€70,000 to €80,000	<u>1</u>	<u>1</u>

#### Key Management Personnel

Key management personnel include the CEO and the Finance, Programme and Fundraising managers, for whom the total pay was €217,808 (2015: €216,302) in the year. Pension contributions were €10,750 (2015: €19,392). Included in these figures is the CEO's salary of €75,000 and Pension contributions of €7,500.

### 9 DIRECTORS' REMUNERATION

The Directors were not paid or received any other benefits for their services as Board Members in the year (2015: €nil), nor did any Director receive payment for professional or other services supplied to the company during the year (2015: €nil).

The total amount of expenses reimbursed to Directors or paid directly to third parties was €5,347 (2015: €7,540). These amounts related to travel and accommodation costs incurred to attend International ActionAid meetings by one of the Directors, together with costs for two UK based Directors to attend Board meetings.

## NOTES TO THE ACCOUNTS for year ended 31 December 2016 continued

### 10 TANGIBLE FIXED ASSETS

	Fixtures & Fittings €	Office Equipment €	Database €	Total €
<b>Cost</b>				
At 1 January and 31 December 2016	12,142	31,838	40,744	<b>84,724</b>
<b>Depreciation</b>				
At 1 January 2016	3,662	20,109	40,744	<b>64,515</b>
Provision for year	1,198	3,148	-	<b>4,346</b>
At 31 December 2016	4,860	23,257	40,744	<b>68,861</b>
<b>Net Book Value 31 December 2016</b>	<b>7,282</b>	<b>8,581</b>	<b>-</b>	<b>15,863</b>
<b>Net Book Value 31 December 2015</b>	<b>8,480</b>	<b>11,729</b>	<b>-</b>	<b>20,209</b>

All fixed assets are held by the charity for use in meeting its charitable objectives.

### In respect of Prior Year:

	Fixtures & Fittings €	Office Equipment €	Database €	Total €
<b>Cost</b>				
At 31 December 2015	12,142	31,838	40,744	<b>84,724</b>
<b>Depreciation</b>				
At 1 January 2015	2,428	16,885	40,744	<b>60,057</b>
Provision for year	1,234	3,224	-	<b>4,458</b>
At 31 December 2015	3,662	20,109	40,744	<b>64,515</b>
<b>Net Book Value 31 December 2015</b>	<b>8,480</b>	<b>11,729</b>	<b>-</b>	<b>20,209</b>
<b>Net Book Value 31 December 2014</b>	<b>9,714</b>	<b>14,953</b>	<b>-</b>	<b>24,667</b>

### 11 FINANCIAL INSTRUMENTS

	2016 €	2015 €
<b>Financial Assets</b>		
Financial Assets	<b>741,504</b>	687,201
<b>Financial Liabilities</b>		
Financial Liabilities	<b>12,950</b>	14,356

Financial assets measured are amounts receivable, sundry debtors and cash and cash equivalents.

Financial liabilities consist of trade creditors.

## NOTES TO THE ACCOUNTS for year ended 31 December 2016 continued

### 12 DEBTORS

	2016	2015
	€	€
Tax recoverable	270,000	200,000
Sundry debtors	39,331	12,439
	<u>309,331</u>	<u>212,439</u>

All debtors are receivable within one year.

### 13 CASH AND CASH EQUIVALENTS

	2016	2015
	€	€
Cash at bank and on deposit	<u>432,173</u>	<u>474,762</u>

### 14 CREDITORS

	2016	2015
	€	€
<b>Amounts falling due within one year</b>		
Accruals	13,030	21,246
Amounts payable to overseas programmes	124,664	106,809
PAYE/PRSI	11,656	12,087
Trade creditors	12,950	14,356
	<u>162,300</u>	<u>154,498</u>

### 15 PENSION SCHEME

The company operates a defined contribution scheme for permanent employees. Employer contributions, including insurance, fees and levies, for the year amounted to €26,099 (2015: €35,896).

### 16 COMMITMENTS UNDER OPERATING LEASES

Leasing commitments on a non-cancellable operating property lease payable on leases are set out below to the next break clause:

	2016	2015
	€	€
Within one year	26,916	26,916
Within 2 – 5 years	<u>6,729</u>	<u>33,645</u>



# Financial Statements

## NOTES TO THE ACCOUNTS for year ended 31 December 2016 continued

### 17 MOVEMENT IN FUNDS AND ANALYSIS OF NET ASSETS

#### 17.1 Movement in Funds

	Balance at 1 Jan 2015	Movement in the year	Balance at 31 Dec 2016
	€	€	€
Restricted funds	21,058	-	21,058
Unrestricted funds	531,854	42,155	574,009
	552,912	42,155	595,067

#### 17.2 Analysis of Net Assets

	Unrestricted Funds €	Restricted Funds €	2016 Total Funds €
Tangible Assets	15,863	-	15,863
Current Assets	720,446	21,058	741,504
Net Liabilities	(162,300)	-	(162,300)
	574,009	21,058	595,067

### 18 ANALYSIS OF CASH AND CASH EQUIVALENTS

	1 Jan 2016 €	Cashflow €	31 Dec 2016 €
Cash at bank	474,762	(42,589)	432,173

### 19 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

### 20 CONTROLLING PARTY

The company is controlled by the Members however the Members do not derive economic benefit from the company.

### 21 COMPANY LIMITED BY GUARANTEE

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 €1.27 towards the assets of the company in the event of liquidation.

### 22 APPROVAL OF ACCOUNTS

The Board of Directors approved the accounts on.....

20/7/2017

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