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**ActionAid Ireland
Annual Report &
Financial Statements
2017**





Kanha Saom, 12, attending her school which was rebuilt by ActionAid after floods in Cambodia.
Photo: Chantha Koch/ActionAid

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Message from Chair & CEO

Welcome to the Annual Report 2017 which sets out the work and achievements of the organisation during that period. ActionAid's mission is to eliminate poverty, achieve equality and social justice. ActionAid Ireland formulated a new strategy 'Realising Rights for Women and Children: Strategy 2017-2021' this year. The new strategy is synonymous with ActionAid's mission to put women's rights and children's rights at the heart of our efforts, to empower and support communities and to continue to be accountable to our supporters and donors. ActionAid works at grassroots level 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 the world's poorest people.

In 2017, our Women's Rights Programme, which works to achieve safety and economic security for women and protection for girls, worked with almost 8,850 people across Ethiopia, Kenya and Nepal to transform their lives. Our project on female genital mutilation/cutting (FGM/C) in Ireland worked with residents in three direct provision centres in Cork to reject FGM/C. We mobilised public appeals to respond to the East Africa drought, the Rohingya refugee crisis and the Nepal floods.

The generosity of our child sponsors and supporters made it possible to continue to strengthen communities across Nepal, Cambodia, Vietnam, Kenya and Uganda. We carried out awareness raising, training and advocacy on Tax Justice to highlight the impact tax policies have on poorer countries, and while EU DEAR funding ended in 2017, this work will continue.

We devised a new fundraising strategy, creating a roadmap to increase our contribution and impact in the coming years.

In Ireland we reached almost 12,000 people through our public engagement work. This was achieved through online actions, organising public events including our national Speech Writing Competition, training on Tax Justice, and a Testimony Tour with colleagues who work on the ground in Kenya.

ActionAid Ireland remains very conscious of the importance of ensuring the impact of every euro raised and we remain committed to good governance and transparency. We are compliant with the [NGO Code of Corporate Governance](#), the [Statement of Guiding Principles for Fundraising](#) and **Charity SORP Statement of Recommended Practice**. We are currently implementing our compliance with the **Guidelines for Charitable Organisations on Fundraising from the Public** as set out by the Charities Regulatory Authority.

This Annual Report is part of our accountability to our supporters, donors, regulators and the people we work with in some of the world's poorest communities.

We thank the voluntary Board of Directors, our passionate and hard-working staff and volunteers, Irish Aid, and most of all our committed supporters for enabling this vital work to continue. We hope you are proud of what you have helped to achieve. Your support is hugely valued. Thank you.



Rodney Rice, ActionAid Chairperson, visiting Kenya.
Photo: ActionAid



Siobhán McGee, ActionAid Ireland CEO
Photo: ActionAid

Our Vision

A just, equitable and sustainable world in which every person enjoys the right to a life of dignity, freedom from poverty and all forms of oppression.

Our Mission

To achieve social justice, gender equality and poverty eradication by working with people living in poverty and exclusion, their communities, people's organisations, activists, social movements and supporters.

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 or 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.



Pauline Kahindi, 18, attends Mwakirunge Secondary School in Kenya. She likes biology and wants to be a doctor. Her family live near a dumping site, where women and girls used to face the threat of violence. ActionAid installed lighting and cameras in the area. Pauline says *"I feel a change. Now the boys can't start threatening you like they used to before when it was dark. I feel safer."*

Photo: Huxta/ActionAid/Kenya

Directors' Report

The Directors present their Annual Report together with the audited financial statements of ActionAid Ireland for the year ending December 2017.

As a member of the ActionAid International Federation we worked with 15 million people in 45 countries in 2017 to transform their lives. This was possible thanks to our generous supporters in Ireland and across the globe. ActionAid Ireland supported work in Kenya, Ethiopia, Uganda, Malawi, Vietnam, Nepal, Cambodia and in Ireland.

A significant milestone for ActionAid Ireland in 2017 was the development and rollout of a new strategy *Realising Rights for Women & Children: Strategy 2017-2021*. Our strategy is rooted in our programmatic work on Women's Rights (supported by Irish Aid), and we aim to extend and include support for women-led emergency preparedness, response and prevention through ActionAid's distinctive humanitarian signature.

In 2017, over 5,000 people in Ireland sponsored children in five countries in Africa and Asia. The beauty of the gift of child sponsorship, or a regular monthly gift, means ActionAid can work with communities long-term and plan to transform their lives, to achieve lasting change. You can read some of the highlights of this work on pages 5-9.

Our work on women's rights continued apace in 2017. This was the first year of a new five-year programme funded by Irish Aid to promote safety and economic security for women and protection for girls. We worked with communities, service providers and faith leaders in Kenya, Ethiopia and Nepal. We introduced an innovative Behaviour Change approach to the programme, and we augmented our approach to learning across the programme. See more on pages 10-13.

ActionAid continues to provide humanitarian support when emergencies strike, all thanks

to generous public support. We have been supporting Rohingya refugees since their mass exodus from Myanmar into Bangladesh in August 2017. That work is based on the three elements of ActionAid's emergency response - women's leadership, accountability to affected communities, and shifting the power. Following the strongest El Niño weather phenomenon on record, we continued to respond to droughts and floods in different parts of Asia and Africa. We launched an appeal to support people in Nepal affected by the heavy floods in August 2017.

In Ireland our public engagement work continues to engage people, especially young people, on our development work, reaching over 12,000 people in 2017. The two students who won the ActionAid Speech Writing Competition 2017, and their teachers, travelled to Kenya to see the work being done to advance women's rights (read more on page 14). The Tax Justice campaign welcomed three tax justice activists to Ireland, from Kenya, Nigeria and Zambia for a speakers' tour, which you can read about on pages 20-21.

Our programme in Ireland to support migrant women to reject female genital mutilation or cutting (FGM/C) continued in 2017 with funding from the EU (Rights, Equality and Citizenship Programme). Participants had the opportunity to meet women from Kenya who visited Ireland in June and who spoke about the learning and progress made in their communities from the Irish Aid funded Women's Rights programme. You can read more about the AFTER project on page 15.

Our principal focus in 2018 is to ensure the maximum impact of our programmes, and test new fundraising approaches towards building the sustainability of our income support base over the next five years. These are some of the highlights from a busy and productive year. We hope you enjoy reading more of our impact in this report.

Kenya

2,017 people in Ireland sponsored children in two areas in Kenya: Kongelai and Marafa. Highlights included:



- Trained 2,275 women, 500 men, and 1,000 girls on women's rights, leadership and reproductive health.
- Engaged with 520 people on the importance of keeping girls in school. 2017 saw an increase in the number of girls accessing education in primary schools, with a 50:50 gender ratio in many classrooms.
- 101 women learnt business skills and are pursuing economic activities. This will help to diversify their livelihoods and allow families to plan for the future.
- Rehabilitated Suam water project in Kongelai bringing safe, local access to water, which is benefitting 350 families.

Amina, 13, (left) and Mwanaharusi, 12, (right) are members of the Children's Parliament in Mwakirunge Primary School.
Photo: Huxta/ActionAid



Nepal

1,311 child sponsors in Ireland supported our work in Bardiya and Bara in Nepal. Highlights included:

- Carried out 225 school enrolment campaigns to raise awareness of the importance of children's education and staying in school.
- Worked with 358 women to educate them on their rights.
- Many women spend hours every day doing all the household work. We raised awareness of this issue among men and women and invested in community childcare centres. 59 women became able to participate in income-generating activities thanks to the existence of community childcare centres.



Bandan Tharu at her poultry farm.
Photo: RamLal Tharu/ActionAid

Uganda

In 2017, 897 people in Ireland supported our work transforming lives through sponsoring children in the Amuru community:

- ActionAid trained 40 cultural and religious leaders on gender-based violence, including education about the law and protocols. The leaders can now discuss the issues of gender-based violence and the Domestic Violence Act with their local communities.
- 109 farmers were trained on improving farming methods to improve the quality and productivity of crops and animals.



Bena Ileuk received seeds of groundnuts, potato cuttings, maize and two oxen to grow enough food and earn extra income.
Photo: ActionAid



Cambodia

346 people in Ireland supported communities in Cambodia through child sponsorship. Highlights included:

- 765 farmers and fishermen trained in climate resilient, sustainable agricultural techniques.
- 1,326 children benefitted from a monthly 'Children's Club' programme that encourages children to stay in school. Activities included school vegetable-gardening, improving their school environment, and extra support for students with low performance.
- 19 women's groups were trained on gender, domestic violence law, and women's rights. They then came together to discuss their concerns, needs, and solutions.
- 1,000 families in 11 villages benefit from the community revolving fund, providing access to loans and savings.



Vireak, 13, is the youngest child leader at the children's club in Pursat, Cambodia.
Photo: Puthly Chhay/ActionAid



Since joining children's club, I have made lots of friends and my study is improving. In the club, I can learn a lot such as youth leadership, children's rights, creative drawing, and how to share what I have learnt with other children. I now feel confident and not shy as I was before.

Child Sponsorship highlights

Vietnam

Through our child sponsorship programme, 1,126 people in Ireland helped to transform the lives of communities in Vietnam.

Highlights included:

- Trained 2,890 people on how to prepare for natural disasters to increase their resilience.
- 210 farmers from poor households trained in agricultural methods to diversify their crops and improve their livelihoods, to help lift them out of poverty.
- Unpaid care work by women is prevalent across Vietnam. This means women are often left out of the workforce and have a lack of control over their household income. In Quan Ba, we worked with 189 men to improve the awareness of unpaid care work by women and encouraged husbands to share housework with their wives.



Hoa (far left) and her schoolmates get clean water to clean up their classes.
Photo: ActionAid

Women's rights programme

In 2017, ActionAid Ireland was awarded a five-year programme grant by Irish Aid to implement the second phase of the women's rights programme. The programme is being implemented in Kenya, Ethiopia, Nepal and Ireland. The programme aims to empower women and girls to lead safer and economically successful lives.

Programme Focus Areas

- In seven localities in Ethiopia, Kenya and Nepal, we will work with 3,500 women and girls, 1,400 men and boys and with local service providers.
- The aim of the programme is to change behaviour to achieve more equal and better lives for women.
- The programme also has a public engagement focus in Ireland that aims to bring greater understanding and support among the Irish public for overseas aid work in support of women and girls.
- Our human rights based approach has enabled ActionAid to achieve huge gains for women and girls in building their understanding of their rights and responsibilities, including their right to reject Gender Based Violence (GBV). It created a huge demand among local women's groups for changes in their societies as well as better services for women. However, the root causes of GBV remain to be fully addressed.

Christine, 17 years old, underwent 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

ActionAid Ireland was delighted to be reappointed a programme grant partner with Irish Aid for a further five years, starting in 2017.

Having reviewed and evaluated the success of the outgoing Women's Rights programme 2012-2016, this new phase of work is focused on working with women, girls and women-led community organisations, living in poverty and exclusion, to realise an end to violence against women and girls and to achieve economic empowerment for women. A key change is the greater involvement of men and boys, as well as faith leaders and other community leaders.

ActionAid Ireland focused on programme support and monitoring visits which included training for staff and partners in each of the programme localities in the three countries. At the local level, across all three countries – Kenya, Ethiopia and Nepal – a more vibrant mass of women and girls has been created to champion women's rights. Increasingly, marginalised women have

been included and new women's groups have been formed, including one in Kebele village in Ethiopia.

In Kenya, five new women's groups were formed in Kamuthe, while four women's groups in Kishushe were supported to carry out a retargeting process to ensure inclusion of the most marginalised women. An additional 38 women's groups and eight girls' groups were formed in Nepal, bringing women and girls together to raise awareness on their rights and to gain economic empowerment.

Whole community involvement

Men and boys had not been centrally involved in the programme before 2017. In Ethiopia, Kenya and Nepal men's and boys' groups have been formed, and came up with plans to support the realisation of women's rights. For example, an older men's group and a male youth group were formed in Kamuthe (Kenya) and came up with six-month plans for prevention of violence against women and girls. After a dialogue around why men should protect women from violence, drawing from an example of 'protecting your own mother', the young men were excited to form the groups and to organise actions to prevent violence against women and girls. This is typical of the 'whole of community' approach which has been adopted by the programme to tackle the root causes of gender based violence and to mitigate against unintended negative changes in gender dynamics.

In Ethiopia and Nepal, ActionAid organised a dialogue between civil servants (police, health workers, judiciary etc.), religious leaders and



We formed men's and boys' groups to engage men in the importance of protecting women from violence, who organised actions to prevent violence against women and girls.

Photo: One of the men's groups in Kenya.

Credit: ActionAid

community members to promote women's leadership and ensure women's safety in public spaces. In Ethiopia, police, prosecutors and judges committed to promoting this training, providing close support and coaching to the women's groups. In Nepal, religious leaders made a strong statement against gender-based violence (GBV) and denied any link between GBV and religion. This is important as religious leaders can be strong influencers of community behaviour and ActionAid plans to continue to engage with them over the course of the programme.

National level

At the national level we are engaging governments and national organisations in implementing countries in support of women's rights. In **Ethiopia** we engaged with the national Ethiopian Women Lawyers Association to provide technical support for paralegal training for women's groups and others such as law enforcement, judiciary, women's & children's affairs and civil servants.

Nibrete's story

Nibrete Molla, 42, is married and a mother of two children in the Amhara region of Ethiopia. Nibrete confesses that prior to joining the Women's Watch Group established with support from ActionAid, she did not know anything about women's rights and issues.

She is now one of the strongest champions of the women in her village. Together with the village leaders she has been able to stop two child marriages. She has also provided legal support to divorced spouses to equally share their property based on the existing legal provisions.

In **Kenya** during the election period in 2017

ActionAid, in collaboration with the National Women's Steering Committee, organised a Women's Situation Room hosted and coordinated by the Dialogue Reference Group. Their role was to disseminate messages to promote peaceful elections, to monitor electoral violence and to provide information on this through an SMS platform established for this purpose.

ActionAid built the capacity and encouraged several female candidates to participate in the 2017 electoral process as part of their campaign to realise the Two Thirds Gender Majority rule in the Kenyan Constitution - while progress was made, this work will continue.

In **Nepal** in 2017, the national women's network Mahila Adhikar Manch (MAM) engaged with the Feminist Forum, a conference to discuss various women's rights issues and build capacity of local women leaders and representatives. Common action plans for each province were developed during this conference to tackle women's issues and a declaration letter aimed at local government officials was developed and will be used to lobby them in early 2018.



The Women's Watch Group is preventing harmful traditional practices, especially early marriage. Photo (l-r): Nibrete Molla, Mirtit Agegn, and Worknesh Menge. Credit: ActionAid

Raising awareness in Ireland

Almost 12,000 people were reached through our Public Engagement work on women's rights work in Ireland, the aim of which is to deepen the understanding of young people and our supporters on development issues.

National Speech Writing Competition

112 young people entered, and nine finalists delivered their speeches before a panel of judges in March. The winning students, Sooad Saleh from Jesus & Mary College, Our Lady's Grove, Goatstown, Dublin and Jessica Gill from Bandon Grammar School, Co Cork, travelled to Kenya in June with their teachers to see first-hand the work to advance women's rights funded by Irish Aid.

Following the trip, Sooad delivered her speech to every class in her school while Jessica gave a talk at Bandon Union of Parishes and raised a fantastic €1,207 for ActionAid!

Public events

ActionAid Ireland took part in, or facilitated, 20 events in 2017 as part of our public engagement programme on women's rights. This included an exhibition for International Day of Zero Tolerance to FGM; events for International Women's Day, Safe Cities Day and 16 Days of Activism; talks in secondary and third level schools; and stands at Africa Day, Irish Aid Volunteer Fair and WorldWide student and teacher events.

Safe Cities for Women

We supported the global Safe Cities petition, for which we collected 500+ signatures in 2017. We presented to the Parliamentary Assembly of the European Council in Paris in March on the impact of the Safe Cities campaign and the importance of involving local communities in urban planning.



Soad Saleh delivering speech at the Final in Dublin.
Photo: ActionAid



Speech Writing Competition winners visit the Women's Rights Programme in Kenya. Photo: ActionAid



Minister for State for Diaspora and International Development, Joe McHugh TD, launches AFTER report.
Photo (l-r): Winifred Ikhine Akinyemi, Rodney Rice, Minister McHugh, Salome Mbugua, Ola Bakinson. Photo: ActionAid

AFTER Project

In 2016 we began working on a programme in Ireland called Against Female Genital Mutilation/Cutting through Empowerment and Rejection (AFTER) project. The AFTER project is supported by the Rights, Equality and Citizenship Programme of the European Union to work with migrant women and girls from FGM/C practicing countries. The project is being implemented in 2016 – 2018 in five countries (Belgium, Ireland, Italy, Spain and Sweden).

About the project

ActionAid Ireland leads the AFTER project in Ireland and has been collaborating with AkiDWA (national network of migrant women living in Ireland) to reach migrant communities and share experiences.

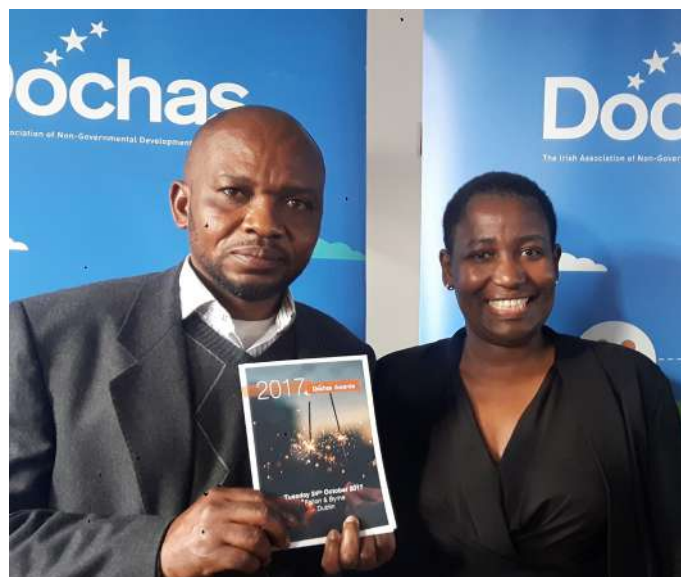
The project began with a national research study to explore the likely extent of FGM/C in Ireland, and the availability of services for survivors in Ireland. The study found that, based on 2011 Central Statistics Office data, 2,639 girls may be at risk (this number is expected to rise with the results of the 2016 national census).

Cork city and county is the target area for the project - while Cork has a large migrant population, services for women and girls who have undergone or are vulnerable to FGM/C are difficult to access in Cork. Five groups of women, girls and men, numbering 100 people, all residents of three direct provision centres in Cork, participated in a 12-week programme (called Empowerment Paths) to empower them to reject FGM/C.

The project drew on experience from the Women's Rights Programme in Kenya. Dinah Chepkemei, Susan Cheyech Alukulem, and Chepasalawich Cholongosia, from western Kenya, visited project participants in June. The focus of the visit was to share their experience of engaging in similar education programmes, where FGM has been reduced by 27% over the past four years.

The project established a 'Champions for Change' movement where participants and others involved in the AFTER workshops were trained, and committed to spreading their knowledge within their communities and taking action to empower people to reject FGM/C.

We were delighted that the AFTER project was shortlisted for the "Respect and Equality in Communications" Dóchas Award.



Dr Caroline Munyi, AFTER project Coordinator and Rodrique Bukungu, men's group facilitator, attending Dóchas Awards. Photo: ActionAid



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



ActionAid Approach in Humanitarian Responses

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: East Africa Drought

In 2017, communities with whom we work around the world felt the effects of the worst El Niño weather phenomenon on record. The drought in East Africa continued to worsen in 2017. Thanks to generous support from public donations in Ireland we were able to provide food relief to 96,000 people. We supported women to take the lead and organise their communities as well as be in charge of resources that are delivered by ActionAid. As a result, the food that is delivered is managed by a women-led committee which is made up of people who live in the community. We are also delivering potable water to the affected communities as well as developing sustainable water structures.



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

Nepal Floods

In 2017, Nepal experienced the worst rainfall in 15 years, causing significant flooding and several landslides in the mountainous areas.

134 people died as a result and more than 190,000 houses were destroyed or partially damaged, causing tens of thousands of people to flee their homes and rendering many homeless.

ActionAid have been working in Nepal for over 30 years, and thanks to the generous donations from the public we were able to respond immediately.

Highlights include:

- Over 1,749 families accessed **relief support**.
- **Prioritised vulnerable people** including pregnant and nursing mothers, children, people with disabilities in emergency response.
- Local stakeholders realised that **women's leadership** is possible in an emergency.
- Set up five **Early Childhood centres** and refurbished 22 centres with materials to benefit over 500 children.
- Women's groups empowered to seek **transparency** of infrastructure development at local level.

Rohingya Refugee Crisis

Approximately 671,500 Rohingya refugees fleeing violence in Myanmar are living in camps in Cox's Bazar, Bangladesh, since the outbreak of violence in August 2017.

ActionAid has been engaged in the humanitarian response since September. Based on the three elements of ActionAid's emergency response - women's leadership, accountability to affected communities, and shifting the power - ActionAid has been working with the refugees to support them, prioritising protection for women and girls, food, water, sanitation and shelter facilities, non-food items and site management activities such as site improvement, solid waste management and disaster risk reduction and mitigation measures.

ActionAid is also working on awareness raising, fundraising and advocating for sustainable long-term solutions.



ActionAid have set up two Women's Safe Spaces, where women get trauma support, counselling and envisage their future, which have so far reached over 12,570 women and girls. Photo: ActionAid

A Grand Bargain

The Grand Bargain is an agreement made in 2016 between the biggest donors and aid providers, which aims to get more means, more quickly, into the hands of people in need. It proposes a series of changes including greater funding for national and local responders; changes which ActionAid advocates. In support of ActionAid's priority to promote locally-based, women-led humanitarian response, ActionAid Ireland convened a seminar to provoke thinking on the role of women and local communities in humanitarian responses.

The seminar 'Where are the Women? Gender, Localisation and the Grand Bargain' was held in association with the Centre for Humanitarian Action at University College Dublin. The rationale for women's leadership in humanitarian response is that disaster affected people should be at the heart of designing and leading interventions, and to rethink the end goal of humanitarian assistance away from a service delivery approach by international NGOs to one of empowering, supporting and facilitating local communities.

Adriano Campolina, Secretary General of ActionAid International, visited Ireland to speak at the seminar. He spoke of ActionAid's support for people living in poverty and exclusion - to build their resilience, to shift power to first responders, especially women's and people's organisations at the frontline of the emergency response, and to build increased accountability to local communities.

For example, after the 2015 earthquake in Nepal, local women who were involved in organising savings groups (as part of the ActionAid Ireland programme) came forward to offer interest free loans for people to rebuild their homes immediately after the earthquake struck. This represented the local women's organisations in a new light and subsequently others saw the value of becoming involved in savings groups to have funds available if another disaster should affect them.

The seminar was the first of four, jointly organised with Dóchas, Irish Red Cross, Trócaire, and Irish Aid.



Nadège Pierre manages one of ActionAid's Community Centres in Haiti. In the aftermath of Hurricane Matthew she helped coordinate the set-up of Women's Friendly Spaces. She says it's very important for women to play a leadership role during emergencies as this can prevent serious rights violations against women, and when women are involved in the response, aid reaches more local people. Photo: ActionAid



The Secretary General of ActionAid International, Adriano Campolina (seen here on the left), spoke at the Grand Bargain seminar. Also pictured are Aggie Kalungu Bauda, a board member of ActionAid Ireland, and our Chairperson Rodney Rice. Photo: ActionAid

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.

As part of a two-year project which ran 2015-2017, ActionAid Ireland worked to highlight this root cause of poverty, campaigning for fairer and transparent tax rules to ensure companies pay their fair share, and working in lower-income countries to ensure through improved governance this money would be spent on providing quality public services that tackle poverty and inequality.

In 2017 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 public through training, workshops and events held throughout the year.

We ran a Tax Treaties petition which was signed by 5,180 people, calling on the then Minister for Finance, Michael Noonan TD, to implement the recommendations made in ActionAid's *Mistreated* report.

ActionAid's Tax Power campaign was funded by the EU from 2015 – 2017.



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



#TaxJustice event for Women's Rights Days of Action. Photo: ActionAid

Tax Justice Matters!

Southern Speakers Tour

We hosted three tax justice activists to Ireland in March, from Kenya, Nigeria and Zambia, all with strong policy expertise, who shared their personal experiences of tax justice. Several campaign events on tax justice and women's rights were held while they were here:

- We held the #TaxJustice for Women's Rights photo exhibition, with an introduction from the visiting advocates in Filmbase, Temple Bar during International Women's Week. 69 people attended the launch, and an additional 200+ people viewed the exhibition



Senator Ivana Bacik hosted a briefing with Southern Speakers in Leinster House. Photo: ActionAid

- Senator Ivana Bacik hosted and chaired an ActionAid Ireland briefing on Tax Justice, Development and Women's Rights in Leinster House.
- We held a #TaxJustice for Women's Rights roundtable in Dublin with visiting speakers and campaigners.
- We ran a live panel discussion and Q&A on Twitter and Facebook with the visiting activists, and gained high engagement on both platforms.

Awareness raising & activism events

- The Irish Tax Power campaign features as a case study for the Leaving Certificate curriculum.

- ActionAid Ireland was represented at the UN Committee of Experts on International Cooperation in Tax Matters meeting in Geneva, advocating for progressive changes to the UN model tax treaty and our *Mistreated* Report recommendations.
- #TaxJustice for Women's Rights Global Days of Action, 8th–24th of March. ActionAid jointly coordinated more than 50 offline and online actions cross the globe, as well as two official events at the UN Commission on the Status of Women, and a side-event with the government of Ecuador, and one event at the European Union.



Sharon Kabwe Chileshe from Zambia speaking at the photo exhibition. Photo: ActionAid

Tax Justice collaborative work

As an active member of Tax Justice Network Ireland and the Debt & Development Coalition, 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.

Tax Justice training workshops

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

Priority Projects

Malawi

Clonkeen College's 'Third World Support Group' donated €31,700 towards the renovation of Thondolo school in Lilongwe district. The renovation comprised of two classroom blocks and two sets of pit latrines.

A separate donation of €8,716 from the Courts Service funded two teachers' houses in the same school.

The new classrooms enabled more children in the area to attend school. This, coupled with the upgraded facilities, should reduce school drop-out rates. Improved sanitation has reduced the risk of infection from



Photo: ActionAid

disease, and the school is more secure as the head teacher and one other teacher now reside on campus.

Nepal

ElectricAid, the staff social justice and development fund of ESB and Eirgrid, gave grants for renovation of an early childhood development centre in Baijnathpur, Morang (€7,931), following on from funding in 2016 for a community childcare centre in Churimai, Makwanpur.



Photo: ActionAid

Board member Gilda Pender visited Nepal in November. There she met women whose children are in the Community Child Care Centre, which is benefitting the children, their mothers and the whole family. Mothers now have time to engage in further education, many have started their own small businesses and are earning income to keep their children in school, and to sustain their families.



Photo: ActionAid

Ethiopia

Two long-standing committed child sponsors, who prefer to remain anonymous, generously donated €40,000 for construction of two wells and related infrastructure in the Guna Begemidir district. ActionAid Ethiopia identified the need for a reliable water supply there as many children were missing school due to the need to walk long distances to collect often-infected surface water. Construction came in well under budget, allowing a third well to be built and the community has been trained in the use and management of the wells.

Photo: wells constructed in Ethiopia supplying clean drinking water to the community. Credit: ActionAid



Kenya

ElectricAid funding gave €8,000 towards a beekeeping project which will train 50 women in Makima, Kenya. This will allow them to harvest a drought-resilient crop. The women will then be able to transfer their skills to their children and the community as a whole.

The sale of honey, beeswax, royal jelly and the bees themselves provides a sustainable income for the farmers and their families. This will lead to improved food security for female-headed households that have been chronically insecure. It will also lead to reduced school dropout rates as children, especially girls, will not have to work so much on family farms.

ActionAid Ireland raises funds primarily through the generosity of more than 5,500 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

Following a visit to their sponsored child in Nepal in 2016, Trish & Gerry Kerr pledged to raise funds for a school extension and childcare facilities. They raised €6,907 through a sponsored hike in Glendalough, to be matched by a donation of €7,000 from Gerry's employer, IT services company Evros Technology Group.

The Walshs visit their sponsored child



Padraig and Hennie Walsh, from Dublin, visited their sponsored child Felix and his family in Amuru, Uganda in February. They enjoyed their time there, and received a wonderful intensive two-day programme organised by ActionAid Uganda.

"It was good to see the impact of our contribution in practice," they said after the trip. "Everything was abstract before but after the visit it is much more real. The insight is greater than reading from the newsletters."



The Kerrs visiting their sponsored child in Nepal.
Photo: The Kerrs

Festival volunteering

Through a partnership with the Workers Beer Company, 13 ActionAid volunteers worked at music festivals over the summer, for which the Workers Beer Company donated €2,472 to ActionAid. Thanks to all those who generously donated their time. Further events are planned for 2018.

Child sponsor visits

Child sponsors who wish to visit the children they are sponsoring are generally welcome to do so, but should give at least three months' notice by emailing info@actionaid.ie.

Emergency Appeals

East Africa Drought Appeal

Engineers Without Borders held a table quiz in Oscar's of Fishamble Street, Dublin, for ActionAid Ireland's East Africa crisis appeal, raising €511. Following further appeals to supporters, a total of €19,615 was raised for this appeal in 2017.

Nepal Floods Appeal

After floods that devastated Nepal in August 2017, ActionAid Ireland provided emergency funding for schools' restoration in the Bardiya district, supported by grants from ElectricAid (€8,000), Teachers' Union of Ireland (€2,000) and donations from many individual ActionAid supporters (€16,817).

These funds are being used for the restoration of 40 classrooms in 10 schools for 2,455 pupils affected by the floods in the Guleriya municipality of Bardiya district.

Rohingya Refugee Appeal

€4,855 was raised through public fundraising to support ActionAid's work in Bangladesh. Since August 2017, we've been on the ground in Bangladesh delivering a life-saving humanitarian response to more than 70,000 Rohingya refugees. ActionAid has provided food, water, sanitation, shelter and blankets. We have also worked particularly with those most vulnerable to violence to provide safe spaces for women & children, lighting and to organise watch groups.



40 people took part in Yoga Day in June which raised over €3,000 for ActionAid.
Photo: ActionAid

Tax-effective Giving

ActionAid Ireland is eligible to reclaim tax on contributions made by donors who contribute €250+ in a tax year and pay income tax or capital gains tax for that year. In 2017, ActionAid Ireland ran a highly successful campaign asking supporters to sign the five-year enduring form, making the process significantly easier to administer. Income from this source is of growing importance for ActionAid Ireland. It can be spent wherever it is needed the most and claiming it from Revenue carries no cost to the donor and relatively little cost to the organisation. Supporters can download the form, which could make their donations worth 45% more, from www.actionaid.ie/tax-back-donation.

Income

ActionAid Ireland receives its income from the following sources – Child & Community Sponsorship, Irish Aid, Revenue tax reclaim, and Fundraising Appeals. Income is also receivable from the EU, in respect of the AFTER (Against Female Genital Mutilation from Empowerment and Rejection) project, and the Tax Justice Campaign (until 31 March 2017).

In 2017 the total income for ActionAid Ireland was €2,880,786 compared to €2,888,235 for 2016, a marginal decrease of 0.3%. Most of the increase in income gained in 2016 was retained. However in 2017 this increase was due to significantly improved receipts from the Revenue Commissioners in respect of the number of claims submitted for tax rebates. The decrease in income arose from a reduction in the Irish Aid Programme grant income of €91,094, the effect of a one-off grant of €125,000 towards humanitarian relief for Haiti from Irish Aid in 2016, and the completion of the grant from EU DEAR at the end of March 2017 (€43,854 less than in 2016).

Child and Community sponsorship

Child and Community Sponsorship decreased to €1,305,300 from €1,387,002 (-6%) in 2016. Maintaining this level of regular giving income represented a reasonable outcome for the year, as the recruitment of regular givers remained a challenge. An extensive review of fundraising investment was completed in 2017 in respect of new Child Sponsors and regular giving. As a result, a new fundraising plan is being implemented from 2018 with a view to stabilising and growing income over the next five years.

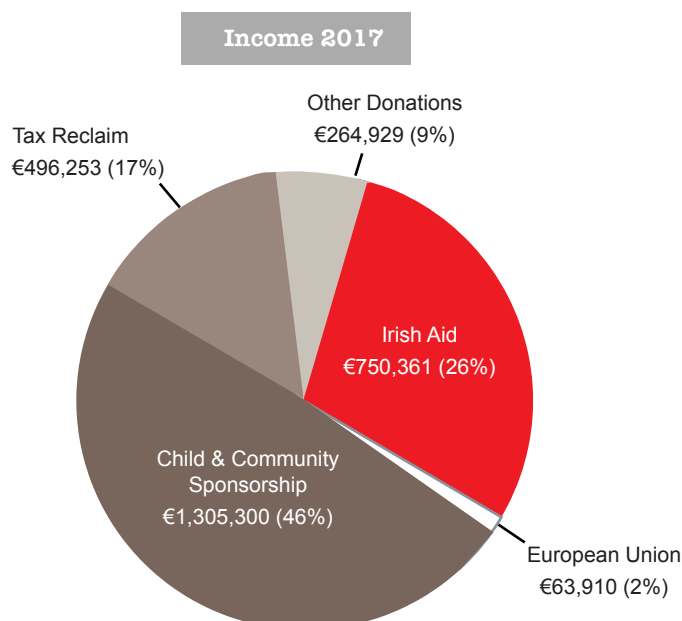
Irish Aid

A grant of €750,361 was received from Irish Aid in 2017. This represents the first year of a new five-year programme grant with Irish Aid. The programme on Women's Rights is being implemented in four countries – Kenya, Ethiopia, Nepal and Ireland.

Other Donations

Other donations received were €264,929, resulting from emergency appeals for Nepal Floods relief, East Africa drought and the Rohingya refugees, as well as trusts' and larger donations.

The organisation received €34 in interest income (€78 in 2016). This is not included in the chart opposite.

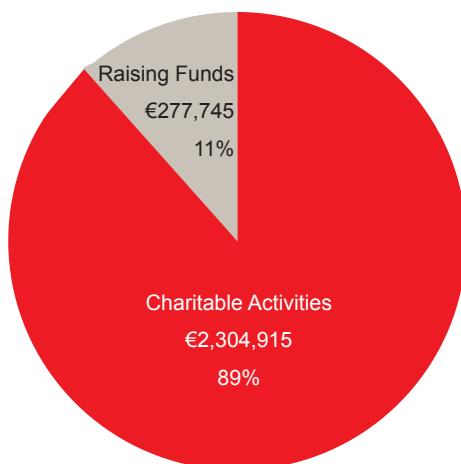


Expenditure

Total expenditure in the year under review was €2,582,660, representing a 9% decrease on than that of 2016. Of the 2017 expenditure, €2,304,915 was spent in respect of overseas programmes, which represented 89% of total expenditure for the year.

The remaining expenditure represented the cost of raising funds in the amount of €277,745 in 2017. This represents a decline of 33% on the previous year, primarily because fundraising plans for acquiring new Child Sponsors were curtailed.

Expenditure 2017



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. In accordance with prudent financial management, it is our policy to retain minimum reserves equivalent to three months' unrestricted expenditure.

Total Reserves, at the end of December 2017, amounted to €893,193. Included in the Unrestricted Reserves however, is €350,000 recoverable at the year-end in respect of tax rebates due in 2018.

The organisation needed to review its Fundraising strategy in 2017 in light of changes in the operating context; this was completed and a revised Fundraising plan was agreed. The implementation of the Fundraising plan will see the reserves invested in Fundraising in 2018 and the following four years, with a view to building the sustainability of our income support base and ensuring the organisation's continuing impact.

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

ActionAid Ireland is a public benefit entity, established as a company limited by guarantee and 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 towards achieving our mission.

The work of the Board of Directors is implemented through three Board sub-committees – the Audit & Finance sub-committee, the Governance & Board Development sub-committee and the Communications & Campaigns sub-committee. The Board of Directors met six times in 2017, including two additional meetings to progress the development of the organisation's updated strategy.

The [Governance Handbook](#) sets out the relationships between the Board, staff, ActionAid International Board, ActionAid International Secretariat and other affiliates and associates. It sets out the key responsibilities and relationships of board members Ireland including the steps required when recruiting, inducting and reviewing board members. There were no changes in board membership during the period.

The Handbook sets out the guiding principles for the overall governance of the organisation, with clear distinctions between the roles of the Board and the CEO and team, to whom day to day management is delegated. Matters such as policy, programme and fundraising planning, and budgets are prepared by the management team for the consideration and approval of the Board, and the Board monitors the implementation of those plans.

Board members are required to confirm, at least

annually, their compliance with the Conflict of Interest policy in the Governance Handbook.

ActionAid Ireland has achieved the “triple-lock” of good governance and accountability 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 reviews compliance with the Dóchas Code of Conduct on Images and Messages on an annual basis. *The Charities Regulatory Authority issued ‘Guidelines for Charitable Organisations on Fundraising from the Public’ in September 2017; these now replace the Statement. We will be fully compliant with the Guidelines in 2018.

In late 2017 the Board initiated a Governance Review which is due for completion by April 2018. The purpose of the review is to assess the extent to which high standards in governance are being maintained. The 2017 Annual General Meeting is scheduled for 23rd July 2018.

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, voluntary income and attrition rates of existing supporters. 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. Recognising that voluntary income is in decline, in 2017 ActionAid Ireland conducted a thorough review of fundraising, following which a new Fundraising

Plan was developed and is being implemented from 2018.

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 wide-ranging accountability system based on annual plans and budgets. 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 international programme and country programmes report on same. To ensure the value-for-money objectives of the programme are maintained monitoring visits are undertaken (staff and board members), as well as maintaining a strong local knowledge. Board member Gilda Pender, accompanied by the CEO, undertook a monitoring visit to Nepal in November 2017.

In 2017 ActionAid Ireland instituted a tender for external Audit services, following which it was decided to reappoint Crowe Ireland. Crowe Ireland rotated the partner for the audit.

ActionAid International's internal audit department (which cover includes Ireland) was augmented staff-wise in 2017. Programme countries' internal audit departments routinely review their own country programmes. Relevant audit findings are considered by the Board with necessary actions undertaken by management.

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 requires the Directors to prepare financial statements for each financial year. Under the law the Directors have elected to prepare the financial statements in accordance with 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 statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and

Directors' Report

- 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 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.

Lobbying & Political donations

There were no political donations in 2016 and 2017, and as a result no disclosures are required under the Electoral Act, 1997.

As required under the Regulation of Lobbying Act 2015, ActionAid Ireland records all lobbying activity and communications with Designated Public Officials. It has made the returns and submissions required by the Act.

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 the 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.


Auditors

The company's auditors, Crowe Ireland, 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:

Date: 23/07/18

Director 

Director 

Directors & Other Information

Board of Directors

Mr Rodney Rice (Chair)*#
Ms Claire Carroll (Treasurer)*
Mr Bill Stanley (resigned 23/04/18)
Ms Christine O'Donovan+
Ms Agnes Kalungu Banda
Ms Gilda Pender+
Ms Patricia Whaley (ActionAid International representative)
Mr James Foley (appointed 23/04/18)
Mr Greg Maher (appointed 23/04/18)
Ms Fiona O'Malley (appointed 23/04/18)

* Audit & Finance sub-committee
+ Governance & Board Development sub-committee
Communications & Campaigns sub-committee

Management Team current

CEO: Ms Siobhán McGee
Head of Programmes: Ms Triona Pender
Head of Individual Giving: Mr Bruce Clark (from July 2017)
Finance Manager: Mr Simon O'Leary (to end August 2017)
Finance Controller: John Kernan (from June 2018)

Registered Office

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

Charities Regulatory Number

20013790

Company Secretary

Ms Siobhán McGee (to 4 October 2017)
Ms Gilda Pender (from 4 October 2017)

Auditors

Crowe Ireland
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

ActionAid Ireland is fully committed to and compliant with:

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

Auditor's Report

Independent report of the auditors to the members of ActionAid Ireland

Report on the audit of the financial statements

Opinion

We have audited the financial statements of ActionAid Ireland (Company limited by Guarantee not having a share capital) for the year ended 31 December 2017, which comprise the Statement of Financial Activities, the Balance sheet, the Cash Flow Statement and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2017 of its net movement in funds for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015;
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

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

Auditor's Report

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with 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 the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

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

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion.


Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [https://www.iaasa.ie/Publications/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). The description forms part of our Auditors' report.

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

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditors' 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.

Signed: 
Neil Davitt

Date: 23 July 2018

For and on behalf of:

Crowe Ireland
Chartered Accountants and Statutory Audit Firm
Marine House
Clanwilliam Court
Dublin 2



STATEMENT OF FINANCIAL ACTIVITIES

(incorporating an Income & Expenditure Account)

for year ended 31 December 2017

	Notes	Unrestricted Funds	Restricted Funds	2017 Total Funds	2016 Total Funds
<u>Income from:</u>		€	€	€	€
- Donations and legacies	2	976,259	1,090,223	2,066,482	1,823,222
- Income from Investments	3	34	0	34	78
- Income from Charitable activities	4	45,022	769,248	814,270	1,064,935
Total income		1,021,315	1,859,471	2,880,786	2,888,235
<u>Expenditure on:</u>					
- Raising funds	5	277,745	-	277,745	413,799
- Charitable activities	6	419,900	1,885,015	2,304,915	2,432,281
Total Expenditure		697,645	1,885,015	2,582,660	2,846,080
Net income/(expenditure) and net movement in funds for the year	7	323,670	-25,544	298,126	42,155
Fund balances brought forward at 1 January 2017	17	574,009	21,058	595,067	552,912
	17	897,679	-4,486	893,193	595,067
Transfer from Unrestricted Funds		-4,486	4,486	0	0
Fund balances carried forward at 31 December 2017		893,193	0	893,193	595,067

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.

Financial Statements

BALANCE SHEET as at 31 December 2017

		2017	2016
	Notes	€	€
Tangible fixed assets	10	11,465	15,863
<u>Current Assets</u>			
Debtors	12	390,418	309,331
Cash at bank and on deposit	13	876,000	432,173
		1,266,418	741,504
Creditors (amounts falling due within one year)	14	(384,690)	(162,300)
Net Current Assets		881,728	579,204
Net Assets		893,193	595,067
<u>Funds of the Charity:-</u>			
Restricted Funds	17	0	21,058
Unrestricted Funds	17	893,193	574,009
Total charity funds		893,193	595,067

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

Director:  Director: 

CASH FLOW STATEMENT for year ended 31 December 2017

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

	Notes	2017 €	2016 €
Net incoming/(outgoing) resources		298,126	42,155
Depreciation	10	4,398	4,346
Purchase of fixed assets	10	-	-
Loss on fixed asset disposal	10	-	-
(Increase) / Decrease in debtors		(81,087)	(96,892)
Increase / (Decrease) in creditors		222,390	7,802
Interest receivable		(34)	(78)
Net cash (outflow) from operating activities		443,793	(42,667)

Cash flows from financing activities

Interest received	34	78
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Statement of Cash flows

Net cash inflow from operating activities	443,793	(42,667)
Cash flows from financing activities	34	78
Net cash inflow	443,827	(42,589)

Change in cash and cash equivalents in the period	18	443,827	(42,589)
Cash and cash equivalents at the beginning of the period	18	432,173	474,762
Cash and cash equivalents at the end of the period	18	876,000	432,173

NOTES TO THE ACCOUNTS

For year ended 31 December 2017

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 Trustees 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 2017, and 2016, 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 2017

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 2017

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) Termination Benefits

Termination benefits are recognised as a liability once the employee and the Company have agreed departure terms. Once incurred it is treated in the Statement of Financial Activities as an expense. Where appropriate the amount will cover both statutory and ex-gratia payments. During the financial year termination payments are detailed under Staff Costs. There were no termination benefits due or outstanding as at the Balance Sheet date.

1 (q) 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 2017 continued....

	Unrestricted Funds	Restricted Funds	2017 Total Funds	2016 Total Funds
2 INCOME FROM DONATIONS AND LEGACIES	€	€	€	€
- Child and Community Sponsorship	365,985	939,315	1,305,300	1,387,002
- Tax relief				
Tax relief on designated charities	496,253	-	496,253	257,700
- Other donations				
Trusts and other larger donors	58,612	68,230	126,842	59,769
Appeals	22,282	30,152	52,434	24,471
Other donors	33,127	52,526	85,653	94,280
	114,021	150,908	264,929	178,520
Total Donations	976,259	1,090,223	2,066,482	1,823,222

	Unrestricted Funds	Restricted Funds	2017 Total Funds	2016 Total Funds
3 INCOME FROM INVESTMENTS	€	€	€	€
Deposit Interest	34	-	34	78

NOTES TO THE ACCOUNTS for year ended 31 December 2017 continued....

	Unrestricted Funds	Restricted Funds	2017 Total Funds	2016 Total Funds
4 INCOME FROM CHARITABLE ACTIVITIES	€	€	€	€
Irish Aid - Women's Rights Programme				
ActionAid Kenya	-	216,140	216,140	193,100
ActionAid Malawi	-	-	-	193,100
ActionAid Nepal	-	202,614	202,614	169,600
ActionAid Vietnam	-	-	-	169,600
ActionAid Ethiopia	-	202,614	202,614	-
Public Engagment and Project Administration	-	83,971	83,971	65,567
ActionAid Ireland - 6% of Grant Received	45,022	-	45,022	50,488
	45,022	705,339	750,361	841,455
Irish Aid - Humanitarian relief for Haiti	-	-	-	125,000
European Commission Grants				
DEAR Tax justice campaign	-	18,345	18,345	62,200
AFTER Empowering Women against FGM	-	45,564	45,564	36,280
Total Income from Charitable activities	45,022	769,248	814,270	1,064,935
	Unrestricted Funds	Restricted Funds	2017 Total Funds	2016 Total Funds
5 COSTS OF RAISING FUNDS	€	€	€	€
Advertising and promotion	102,834	-	102,834	208,802
Salary and pension costs	174,911	-	174,911	204,997
	277,745	-	277,745	413,799

NOTES TO THE ACCOUNTS

for year ended 31 December 2017 continued....

	Unrestricted Funds	Restricted Funds	2017 Total Funds	2016 Total Funds
	€	€	€	€
6 EXPENDITURE ON CHARITABLE ACTIVITIES				
- Overseas programme expenditure				
<u>Community and Child sponsorship</u>				
ActionAid Kenya	-	299,456	299,456	314,824
ActionAid Uganda	-	172,913	172,913	189,649
ActionAid Nepal	-	180,692	180,692	196,446
ActionAid Vietnam	-	222,774	222,774	234,362
ActionAid Cambodia	-	63,480	63,480	62,219
<u>Irish Aid</u>				
ActionAid Kenya	-	216,140	216,140	193,100
ActionAid Malawi	-	-	-	193,100
ActionAid Nepal	-	202,614	202,614	169,600
ActionAid Vietnam	-	-	-	169,600
ActionAid Ethiopia	-	202,614	202,614	-
ActionAid Haiti, Humanitarian relief	-	-	-	117,500
<u>Other expenditure</u>				
Nepal Priority projects	-	24,239	24,239	20,212
School projects -Uganda & Kenya	-	-	-	21,426
School projects - Kenya	-	8,786	8,786	-
Malawi Economic Advancement	-	-	-	7,678
Malawi School Project	-	40,416	40,416	-
Ethiopia Water projects	-	26,000	26,000	-
Emergencies and Crisis relief	-	23,524	23,524	21,224
Expenditure Funded by Other Appeals and Donations	-	27,943	27,943	3,003
<u>Irish Aid</u>				
Salaries	17,645	44,900	62,545	61,585
Other Costs	-	23,573	23,573	5,973
	17,645	1,780,064	1,797,709	1,981,501
- Overseas Support costs				
Travel	10,470	-	10,470	7,737
Office costs	155,156	-	155,156	102,249
Salary and pension costs	147,829	-	147,829	135,840
ActionAid International Contribution	45,000	-	45,000	45,000
	358,455	-	358,455	290,826

NOTES TO THE ACCOUNTS for year ended 31 December 2017 continued....

	Unrestricted Funds	Restricted Funds	2017 Total Funds	2016 Total Funds
6 Continued.....				
- Influencing, education and research				
Salaries	691	4,621	5,312	5,039
Memberships	7,500		7,500	6,800
Public Engagement and Awareness Raising	-	12,876	12,876	18,793
- EU DEAR Tax Justice and AFTER against FGM Campaigns				
Salaries	14,737	58,947	73,684	77,971
Other expenditure	7,126	28,507	35,633	37,156
	30,054	104,951	135,005	145,759
- Governance Costs				
Office costs	131	-	131	116
Travel	4,895	-	4,895	5,347
Professional fees	8,720	-	8,720	8,732
	13,746	-	13,746	14,195
Total Expenditure on Charitable activities	419,900	1,885,015	2,304,915	2,432,281
	Unrestricted Funds	Restricted Funds	2017 Total Funds	2016 Total Funds
7 NET INCOME / (EXPENDITURE)	€		€	€
This is stated after charging:				
Auditors' remuneration	8,720	-	8,720	8,732
Depreciation	4,398	-	4,398	4,346
Operating lease - building	26,916	-	26,916	26,916

NOTES TO THE ACCOUNTS for year ended 31 December 2017 continued....

8 STAFF COSTS

	2017	2016
<u>The average number of employees throughout the year was:</u>		
Management	1	1
Finance *	0	1
Programmes	3	1
Fundraising/Communications	4	4
Campaigners	1	2
Administration and project support	1	1
	<u>10</u>	<u>10</u>
<u>Total remuneration of employees (full time and part time) was:</u>		
	€	€
Wages and salaries	395,579	416,432
Termination benefits 2 employees (2016: 0 employees)	12,150	0
Social welfare costs	42,991	44,159
Pension costs	28,092	26,099
	<u>478,812</u>	<u>486,690</u>
<u>The number of employees whose remuneration fell within the following bands were:</u>		
Salary Range:	2017	2016
€60,000 to €70,000	<u>0</u>	<u>0</u>
€70,000 to €80,000	<u>1</u>	<u>1</u>

* The Finance Manager role was based on a part time basis for three days a week until the end of August 2017. The role was then outsourced for the remaining part of the year.

Key Management Personnel

Key management personnel include the CEO and the Finance, Programme and Fundraising managers, for whom the total pay was €190,988 (2016: €217,808) in the year. Pension contributions were €10,362 (2016: €10,750). 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 (2016: €nil), nor did any Director receive payment for professional or other services supplied to the company during the year (2016: €nil).

The total amount of expenses reimbursed to trustees or paid directly to third parties was €5,026 (2016: €5,347). 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 2017 continued....

10 TANGIBLE FIXED ASSETS

	Fixtures & Fittings €	Office Equipment €	Database €	Total €
Cost				
At 1 January 2017	12,142	31,838	40,744	84,725
Additions	-	-	-	-
Disposals	-	-	-	-
At 1 January and 31 December 2017	<u>12,142</u>	<u>31,838</u>	<u>40,744</u>	<u>84,725</u>
Depreciation				
At 1 January 2017	4,860	23,256	40,744	68,861
Provision for year	1,214	3,184	-	4,398
Disposals	-	-	-	-
At 31 December 2017	<u>6,074</u>	<u>26,440</u>	<u>40,744</u>	<u>73,259</u>
Net Book Value 31 December 2017	<u>6,068</u>	<u>5,397</u>	<u>-</u>	<u>11,465</u>
Net Book Value 31 December 2016	<u>7,282</u>	<u>8,581</u>	<u>-</u>	<u>15,863</u>

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

11 FINANCIAL INSTRUMENTS

	2017 €	2016 €
Financial Assets		
Financial Assets	<u>1,266,418</u>	<u>741,504</u>
Financial Liabilities		
Financial Liabilities	<u>17,536</u>	<u>12,950</u>

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 2017 continued....

12 DEBTORS

	2017	2016
	€	€
Tax recoverable (estimate of probable receipts in 2018 for 2013 to 2017 Contributions)	350,000	270,000
Sundry debtors	40,418	39,331
	<u>390,418</u>	<u>309,331</u>

All debtors are receivable within one year.

13 CASH AND CASH EQUIVALENTS

	2017	2016
	€	€
Cash at bank and on deposit	<u>875,999</u>	<u>432,173</u>

14 CREDITORS

	2017	2016
	€	€
Amounts falling due within one year		
Accruals	13,032	13,030
Amounts payable to overseas programmes	334,385	124,664
PAYE/PRSI	17,380	11,656
Pensions & Salaries	2,357	0
Trade creditors	17,536	12,950
	<u>384,690</u>	<u>162,300</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 €28,092 (2016: €26,099).

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:

Following a scheduled rent review, effective 1st April 2018, an increased monthly payment of €2,512 inclusive of VAT was agreed for a period of 5 years.

	2017	2016
	€	€
Within one year	29,339	26,916
Within 2 – 5 years	120,587	6,729
Over 5 years	<u>7,537</u>	<u>0</u>

Financial Statements

NOTES TO THE ACCOUNTS

for year ended 31 December 2017 continued....

17 MOVEMENT IN FUNDS AND ANALYSIS OF NET ASSETS

17.1 Movement in Funds

	Balance at 1 Jan 2017	Movement in the year	Balance at 31 Dec 2017
	€	€	€
Restricted funds	21,058	(25,544)	(4,486)
Unrestricted funds	574,009	323,671	897,680
	595,067	298,127	893,194

17.2 Analysis of Net Assets

	Unrestricted Funds	Restricted Funds	2017 Total Funds
	€	€	€
Tangible Assets	11,465	-	11,465
Current Assets	1,245,360	21,058	1,266,418
Net Liabilities	(384,690)	-	(384,690)
	872,136	21,058	893,194

18 ANALYSIS OF CASH AND CASH EQUIVALENTS

	1 Jan 2017	Cashflow	31 Dec 2017
	€	€	€
Cash at bank	432,173	443,827	876,000

19 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

20 CONTROLLING PARTY

The company is controlled by the Board of Directors however the Directors 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 23/7/18

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