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ActionAid Ireland Annual Report & Financial Statements 2018



Contents

Message from the Chair and CEO	4
About ActionAid	6
Income and Expenditure	8
Targets 2018	9
Realising Rights for Women & Children	10
• Child Sponsorship Highlights	
• Women's Rights Programme	
• Humanitarian Response	
• Rejecting FGM in Ireland	
Mobilising Resources	20
• Fundraising	
• Public Engagement and Campaigning	
Transparency & Accountability	23
Looking Forward	24
Directors' Report	25
Independent Auditor's Report	29
Statement of Financial Activities	32
Balance Sheet	33
Statement of Cash Flows	34
Notes to the Financial Statements	35

Photo: Alice Waruniguru , 60, paralegal/health worker, Mukuru slum, Nairobi, Kenya.

Photo credit: Sheldon Moultrie/ActionAid

Cover Photo Caption:: Dhauli, 40, (standing) is a local woman in western Nepal who campaigns to end Chhaupadi, the practice of banishing menstruating women and girls to huts outside the home.

Photo credit: Poulomi Basu/ActionAid



Message from the Chairperson

It was my great pleasure to take over from Rodney Rice as Chair of ActionAid Ireland at the start of 2019. I became aware, through a publicly advertised search, that ActionAid Ireland was seeking a Chair to lead the implementation of its strategy. While my knowledge of ActionAid Ireland and of international development practice and trends is limited, I have substantial practice and experience in local and community development and in the development and implementation of actions to address poverty and social exclusion. Poverty, inequality and exclusion are costly and destructive. I believe that ActionAid Ireland's commitment to the elimination of poverty, the promotion of gender equality and social justice makes an important contribution to a more equal society within Ireland as well as in the countries in which it works.

In October 2018 I visited Kenya, with Siobhán McGee, ActionAid Ireland's CEO, to see our work at first hand. We visited the community in Kongelai where Irish child sponsors and supporters have made a big difference to the lives of the women and children of that community. We also saw the impact of the Irish Aid funded Women's Rights Programme in Kishuishe.



I was, unsurprisingly, struck by the complexity of the issues that faced the women and children – poverty, the lack of public services, the fragility and lack of rights. I was also struck by the comprehensive way that the communities were addressing their issues, with a level of commitment, care, inclusion and organisational skills that might be envied here in Ireland. I look forward to learning and understanding more from those we work with about the challenges they face and about what works in addressing them. I was reminded again that the people who are the target of interventions know best about what they need and how it might be put in place. As a result of the visit I have a greater understanding of the work of ActionAid Ireland and where it fits with the work of ActionAid Kenya, ActionAid at international level and of Irish Aid.

ActionAid Ireland is committed to work to the highest standards in the achievement of its three “big goals” (detailed on page 6). Board members bring valuable skill and expertise to the organisation, supporting and challenging both themselves and the staff to be the very best that they can be in realising rights for women and children.

Rodney Rice was on the ActionAid Board for seven years and was Chair for the past three years. His knowledge, expertise and commitment were hugely important to the organisation. He will be missed. Other Board members also stood down in 2018, they too will be missed. Happily, there are other people who are prepared to join the Board and to commit their time and skills to progressing our work.

ActionAid Ireland would be unable to do its work without the generosity of its supporters; our thanks is due to them and to our funders. Our skilled and motivated staff are key to the effective realisation of our vision and mission.

I look forward with confidence to 2019.

Anna Lee

Message from the CEO

2018 was the second year of our strategy 'Realising Rights for Women and Children: Strategy 2017-2021'. Our Women's Rights Programme works to achieve safety and economic security for women and protection for children. We worked with 8 women's groups in communities across Ethiopia, Kenya and Nepal to transform their lives. We piloted approaches to changing the behaviours that hold women and children back. Our allies in this work include the Men's Development Network and the Centre for Behaviour Change, University College London.

The team and our partners in Kenya, Ethiopia and Nepal undertaking this work were recognised when shortlisted for a Dóchas Innovation Award in December 2018.

Our project in Ireland 'Against FGM/C through Empowerment and Rejection' (AFTER) to end female genital mutilation/cutting (FGM/C) saw us working with women, girls and men who are residents in three direct provision centres in Cork. In February 2018 participants who completed the AFTER programme between 2016 - 2018 were presented with certificates by Minister of State David Stanton TD. The AFTER project will continue in Cork in 2019, made possible by funds from PTSB staff and other voluntary income.

"Fundraising remains a huge focus and we are working hard to stabilise our income base."

Through support of child sponsors and other regular givers we were able to continue to improve the lives of children and their communities in Cambodia, Vietnam, Nepal, Uganda and Kenya. In response to challenges faced by vulnerable communities struck by disaster in 2018 we mobilised public appeals to respond to the Rohingya refugee crisis, the Indonesian Earthquake and the Vietnam floods.

"ActionAid Ireland remains very conscious of the importance of ensuring the maximum impact of every euro raised and we are committed to good governance and accountability."

ActionAid Ireland is compliant with the 'Triple Lock' standards of good governance - the NGO Code of Corporate Governance, the Statement of Guiding Principles for Fundraising and Charity Statement of Recommended Practice (SORP). This year we continued as a member of 'Integrity at Work', a programme to promote a progressive and ethical workplace, and which encourages a culture of highlighting and addressing wrongdoing.

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. I hope you enjoy reading it and are inspired by the work captured here.

These changes in people's lives are made possible by your support and we value your solidarity, working together to change lives, for good.

Siobhán McGee



Our Vision

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

Our Mission

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

Our Values

- Mutual Respect
- Equity and Justice
- Integrity
- Solidarity with People Living in Poverty and Exclusion
- Courage of Conviction
- Independence from any religious or party-political affiliation.
- Humility

Our Strategic Goals (2017 to 2021)

1. Realise Rights for Women and Rights for Children: To work with grassroots community groups, movements and partners to realise rights for women and rights for children.
2. Mobilise Resources: To mobilise funds and supporters in Ireland in support of ActionAid's social justice, gender equality and poverty eradication goals.
3. Transparent and Accountable: To ensure ActionAid Ireland is sustainable, accountable and meets the highest standards.

Photo: Kamala, 14, is part of a children's club in Doti, Nepal, which is helping to bring children back to school.
Photo credit: Sabin Shrestha/ActionAid



Income & Expenditure

Income: €2,574,429



**Child & Community
Sponsors**

€1,199,516

Irish Aid

€750,361

Other Donations

€299,778

Tax Relief

€274,197

EU Grants

€50,577

Expenditure: €2,627,871



Charitable Activities

€2,185,968

Raising Funds

€441,903

2018 Results

Goal 1: Realise Rights for Women and Rights for Children: To work with grassroots community groups, movements and partners to realise rights for women and rights for children.

The impact of ActionAid's new Women's Rights Programme (funded by Irish Aid) was recognised by Dochás, when it received a nomination for the 2018 Innovation Award, under the category of "organisations that are taking new, creative, forward-thinking approaches."

The EU funded "Against FGM through Empowerment & Rejection" (AFTER) project was completed in Cork in February and beneficiaries gave powerful testimonies of how they were empowered to reject FGM.

Through Child Sponsorship, 4,622 Irish families were mobilised to support five countries to positively impact on children's lives and their families and communities. This number has decreased from 4,837 in 2017.

Goal 2: Mobilise Resources: To mobilise funds and supporters in Ireland in support of ActionAid's social justice, gender equality and poverty eradication goals

Regular giving, especially Child Sponsorship, remains the bedrock of our voluntary income. Our fundraising strategy since 2017 is to increase support for cash and emergency appeals so we can send more support to communities affected by disaster. Income for 2018 was 14% below target, partly due to how income from tax-back on donations is accounted for, and to the late delivery of a Christmas promotional campaign. We do not expect those one-off factors to be repeated.

We had an increase in supporters making a general monthly donation to ActionAid, from 334 in 2017 to 503 in 2018.

The number of other donors who made one-off gifts grew from 219 in 2017 to 1,025 in 2018

The ActionAid Speech Writing Competition had its most ever entries increasing from 112 entries in 2017 to 131 entries in 2018.

Goal 3: Transparent and Accountable: To ensure ActionAid Ireland is sustainable, accountable and meets the highest standards.

We held three dedicated supporter events to thank our supporters and engage them further in our work. This was a new initiative and one we plan to continue in 2019. Three of our child sponsors also visited the children they sponsor in 2018.



Recognition for innovation in our Women's Rights Programme



Project completed on time and within budget

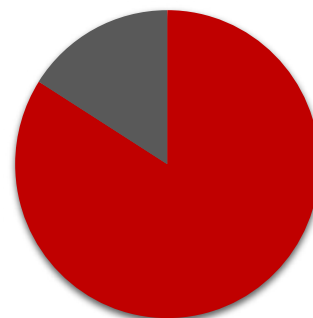
4,622 Sponsors

2018

4,837 Sponsors

2017

86% of annual target income achieved



32% more regular givers

79% more one-off gifts

112 Entrants

2017

131 Entrants

2018

Realising rights for women & children

Child Sponsorship

Kenya

Sponsors: 1,649

Expenditure in 2018: €279,077

In many areas of rural Kenya access to education for girls is difficult. Child marriage and violence against girls prevail to prevent this problem from being solved.

Recent highlights from Marafa include:

- 375 young mothers and girls out of school were taken through economic empowerment trainings and after this, the group have started small scale businesses for their economic empowerment. They are currently running their small businesses in the community.
- ActionAid held community awareness events to challenge violence against women and girls reaching 1,600 women.
- 120 (84 women and 36 men) farmers were issued with seeds to plant after the previous crop failure as a result of drought. The farmers are practising irrigation agriculture along the river Sabaki and adopting drought resistant seed variety.

Recent Highlights from Kongelai include:

- Supporting the construction of an 84 bed capacity safe house and a resource centre to minimize barriers to girls' education by providing a safe space for girls (in and out of school). Currently, the safe house is accommodating 60 rescued girls who ran from early forced marriage and FGM.
- Providing materials (freezer, incubator, Generator and water tanks) and a small building to facilitate the increased production capacity of Pokot Poultry Co-operative group. This has enabled the group to hatch the first batch of 1,096 chicks from the incubator as a trial run. This has resulted in the formation of 20 chicken farmers groups trained.
- Installing 5 water tanks with capacity to reach 500 households.
- Distributing food under the school feeding programme, benefiting 6,138 learners (2,770 boys and 3,368 girls) in 20 schools. The programme was designed to ensure that students could at least be assured of 1 meal per day.
- Providing 407 women and 493 girls with sanitary pads, bathing soap, tooth paste and tooth brushes, as well as underwear.



Head teacher teaching during a Math lesson in Kongelai, Kenya
Photo credit: David Krop/ActionAid

Realising rights for women & children

Child Sponsorship

Vietnam

Sponsors: 963

Expenditure in 2018: €196,583

In Vietnam Irish Child Sponsors support a programme in three areas; Krong Bong, Quan Ba and Cao Bang.

Some recent highlights from the programmes:

- ActionAid set up Little Reporter Clubs in 10 primary and secondary schools in Krong Bong where children could come together with their peers to learn and play.
- ActionAid worked with 13 secondary schools to provide students and teachers with sufficient sexual and health education which included: gender and reproductive rights, safe sex and personal hygiene, to help over 2,500 young people.
- In 2016 the Central Highlands experienced their worst drought in 90 years, and the year ended in floods and landslides. Since then ActionAid has been working to help people create safe communities and adapt to climate change

Case Study:

Vietnam regularly experiences natural disasters, which hinders the social and economic development of the country. In recent years, the Central Highlands region have experienced drought as well as flooding and landslides. Most people rely on agriculture as their main source of income, so there is great need to adapt to climate change.

ActionAid work to improve people's capacity to build safe communities, and adapt to climate change and disasters. We organised training sessions for 350 villagers in Krong Bong on how to improve their resilience to disasters. Now, people have knowledge about disasters and climate change, how to protect environment and make plans before the disaster happens, such as moving their cattle and poultry to high places, strengthening their houses and always sharing information with their neighbours.

"The training was very helpful. Our family is now well-prepared for planting rice, cassava and corn. We also planted some big trees around the boundary to reduce the damage caused by disaster." H Nga Eung (pictured)



Photo credit: ActionAid

Realising rights for women & children

Child Sponsorship

Cambodia

Sponsors: 298

Expenditure in 2018: €60,708

Some recent highlights from Pursat:

- 1,220 farmers families had very positive change in household livelihoods, respect between women and men in the family, and they are able to send their children to school with efficient study material as a result of plantation (vegetables), chicken raising, saving group, revolving funds and fishing yield,
- 440 farmers (380 female) from 11 villages, benefited from a revolving fund of 102,833,600.00 Riels or \$25,235.24 USD - this means that any farmer can take a loan from the fund to benefit their business, then pay it back so other farmers can benefit.
- Another 12 saving groups (155 members) formed from farmers who have already increased their capital from the revolving fund. They are now providing funds to loan back to the group members for their livelihood activities and family necessities.

- 25 farmers from four communities in Kamponglor, O-Akol, Svaysor, and Lobak village received training on business planning. After the training, each community received business capital to help them implement the training.
- 1,962 children enjoyed our child club activities supported by ActionAid and partners, which helped them to be more confident and have more knowledge about health issues, child rights, and other happy activities.

Case Study:

After Channy, pictured below, joined ActionAid's women's rights programme, she received training about women's rights and boosted her confidence to speak up for her rights. Through the women's group she accessed a small loan which enabled her to get her food processing business off the ground.

She has used the profits to purchase land, build a house and send her children to school, and is an inspiration for other women in the village.

"As long as we are working hard and aware of our own rights, we can make things happen!"



Photo credit: ActionAid

Realising rights for women & children

Child Sponsorship

Nepal

Sponsors: 939

Expenditure in 2018: €170,651

In Nepal, half of our sponsors began supporting children and their families in Kathmandu Valley in early 2018, after we completed our child sponsorship project in Bara. In Kathmandu, we work with squatter communities and people living in severe urban poverty.

Urban poverty in Kathmandu is increasing. The urban poor are marginal communities who migrate to the city and live in slums as squatters on the periphery of the capital. In the eight areas that we are working, access to quality public services is a challenge.

Recent highlights from this programme:

- 31 more women became members of the Women's Rights Forum – 1,303 women have joined in the last 3 years. The Women's Rights Forum is a fundamental part of ActionAid's work as these women help to oversee work within the community and will be able to ensure the community continues to develop.

- ActionAid made 97 direct interventions in the area to protect women and girls from harmful traditional practices (for example forced marriage or domestic violence).
- 41 women were trained and began working outside the home / or set up a small business for themselves.
- 20 new women's savings and credit groups were established
- 22 children benefited from a new early childhood development centre in the area.
- 158 children who were out of school were re-enrolled.
- 32 children who require specific support to remain in school are receiving it.

In 2018 we also continued our work with former bonded labourers in Bardiya:

- 195 campaigns against harmful traditional practices (Chhaupadi, Child Marriage, Dowry) were organised.
- 77 children are receiving educational support.
- 152 are now engaged in small scale businesses following training with ActionAid.
- 8 children who had been taken out of school are now back in formal education.



An informal Settlement in Kathmandu, Nepal.
Photo credit: Sabin Shrestha/ActionAid

Realising rights for women & children

Child Sponsorship

Uganda

Sponsors: 773

Expenditure in 2018: €155,633

About Amuru:

Some recent highlights from the programme:

- 80 people participated in Junior Farmers Field School (JFFS) clubs training on live-stock management and best agronomic practices based on the enterprises selected by the school such as goat rearing, crop production especially beans, corn and vegetable growing (cabbage and aubergines). The main purpose of the training was to develop and enhance agricultural skills and knowledge for children and their parents. The pupils and their parents have started replicating the knowledge and the skills they had acquired in their gardens at home leading to improved food production both in school and their homes.
- 240 participants (130 female and 110 male) participated in the district level orientation meeting with skilled artisans and youth trainees organized in Amuru and Nwoya under Youth Empowerment and Sustainable self-employment and National Development Project.

- The construction of a School Library at Otici Primary School with sponsorship funding from ActionAid Ireland had been successfully completed and the required furniture for the library were also provided. In the year 2016, the school was supplied with 480 assorted text books for the library. The head teacher, Senior Management Committee, parents and pupils were excited to receive the textbooks.

Case Study:

Rhoda, 13, (pictured below, centre) used to stay at home and waited out her menstruation as did other girls. They did this to avoid the boys at school discovering they were menstruating, as they shared the same toilets when the boys toilets became out of order. Rhoda is a member of the children's parliament, which was set up with help from ActionAid, so she discussed with ActionAid the condition of the latrines. We held a community meeting with students, teachers and parents to help solve the situation. Rhoda, and other members of the children's parliament helped us to present our concerns to the local government.

As a result of our lobbying, the municipal council allocated money and a second latrine structure was constructed at the school.



Photo credit: ActionAid

Rejecting FGM in Ireland

From 2016 to 2018, ActionAid Ireland ran a project, largely based in Cork, working with migrant communities with the aim of ending the practice of Female Genital Mutilation (FGM). The Against FGM through Empowerment & Rejection (AFTER) project was funded by the EU and used the REFLECT Circle methodology developed in our programmes overseas. REFLECT involves communities sitting in an open circle and being facilitated to discuss problems and solutions.

Income in 2018: €50,577 (funded by the EU).



Highlights from this work in 2018 included

- A Graduation ceremony for all participants in the REFLECT groups (3 women's groups, 3 men's groups and 1 girl's group) was held in the Nano Nagle Centre in Cork. Some of the participants gave powerful testimonies and all were awarded with a certificate by Minister David Stanton T.D.

- We hosted a 'Testimony Tour,' where three ActionAid colleagues travelled from Liberia to Ireland to speak of their fight against FGM in their own country.
- Final REFLECT groups were carried out in January 2018
- In 2018 we also held public screenings of short videos created as part of the project and gave talks in universities on the project and its successes in helping to reject FGM.
- In 2019 we will continue to work on rejecting FGM in Ireland thanks to funding from the PTSB Staff Fund.



Minister David Stanton pictured with Caroline Munyi, Chair Person Rodney Rice and CEO Siobhan McGee at the AFTER Graduation in Cork. Pictured above Caroline Munyi presenting the event in Cork.
Photo credit: ActionAid

Realising rights for women & children

Women's Rights Programme

The Behaviour Change approach

Phase two of the Women's Rights Programme, funded by Irish Aid, began in 2017 in Nepal, Kenya and Ethiopia. The programme, in partnership with University College London Centre for Behaviour Change, adopted the use of the Behaviour Change approach. The Behaviour Change approach provides a structured way to break down, analyse and understand our behaviour, the reason why we behave in a certain way and it goes on to advise us how to tackle harmful behaviours so that we can change for the better. This has deepened the focus of the programme with attention on women and girls, as well as boys, men, customary and cultural leaders, among others, to reduce violence against women and girls and enhance economic security for women.

As a result, in 2018, the Women Rights Programme was nominated for the Dochás Innovation Award, under the category of "organisations that are taking new, creative, forward-thinking approaches", coming in second.

Additionally, in October, we hosted a Behaviour Change seminar in Dublin, where our Behaviour Change Champions from our partner countries discussed the successes and challenges/opportunities with the approach so far. The Programme Learning Coordinator based in Nairobi continues to support the country teams to further build their capacity. From this, we have been able to provide a stronger implementation support and better monitoring of the programme.

We have recently taken on Chairing the Gender Study Group within the Development Studies Association of Ireland, which will provide us with even more opportunities to learn about best developmental practice, and to share our programme approach.

Overall, the Country feedback in 2018 indicates that progress has been made towards the realization of the programme's core objectives.

Nepal

There have been huge positive changes for women's justice, representation, work, education, and improvements in the areas of child marriage and violence against women. The age of child marriage has increased from 11-12 to 15-16 years in the programme areas. While this is still a challenge, it indicates a positive trend towards ending the practice. The boys' groups in Parsa continue to engage on the issue, by holding performances and rallies to heighten awareness in their community on the negative consequences of child marriage for girls.

Other achievements include:

- Across the target areas, 113 cases of violence against women were registered, and 75 successfully prosecuted.
- Women are increasingly represented in local committees. In Parsa alone, 5 women were elected as Chairs of local committees, 13 women as Vice Chairs, 14 as Secretaries, and 8 as Treasurers.
- The programme has also led to an improved environment for girls education. In Chitwan, girls' toilets have been built in the local schools.



The four Behaviour Change Champions after speaking at an event
Photo Credit: ActionAid

Realising rights for women & children

Women's Rights Programme

- In Parsa, 25 girls were taught how to make homemade sanitary pads, and 11 are passing the skill on. This has meant that fewer girls are missing school.

Kenya

The programme has continued to target the most marginalised women. 175 hard to reach women (77 in Kamuthe and 98 in Kishushe) were trained on different economic endeavours and are currently actively participating in different economic schemes, community meetings, trainings and campaigns. At least 123 have reported an increase in their household income as result of these efforts.

Additional programme results in Kenya include:

- Reported increase in open discussions on the harmful effects of FGM among the Somali community, this has seen 11 meetings led by religious and cultural leaders.
- There has been support from the county Governments in the formation of a Gender-Based Violence working group, making it easier for our partners to share information and to liaise with government agencies

regarding better legislation and policies.

- The programme was able to support Kamuthe Network (Garissa County) to rescue 2 girls (aged 12 and 14) from undergoing FGM and being forced to marry early. Additionally, the programme included 27 individuals with disabilities and continues to find ways to make communication and inclusion easier.

Ethiopia

A new programme area for the Women's Rights Programme, here one of the biggest changes seen in 2018 was the participation of men and boys in the programme. The boys' and men's reflection groups enabled them to better understand the negative effects of child marriage and FGM, as well as the benefits of sharing household chores. This has seen men at the forefront in supporting girl's education, participating in household chores, sharing household (economic) decisions and campaigning against child marriage.

Other positive results in Ethiopia include:

- 31 "hard to reach" women, in addition to 119 "slightly better off women", were involved in an asset building process. The women now report that they are in a better position and can pay school fees and purchase school materials for their children.
- Cases of child marriage are also on the decline, with the girl's group providing a platform for the girls to learn the dangers of child marriage. Along with receiving support from the women's watch groups, they also receive support from the police in handling cases of child marriage and accessing justice.
- Women have also been elected into cooperatives as leaders as well as into village level development committees.



Irish Aid

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

Realising rights for women & children

Humanitarian Response

Indonesia Earthquakes and Tsunami

A 7.4 magnitude earthquake caused a tsunami to sweep into the city of Palu with waves of up to six metres tall on 28 September 2018. Homes and entire communities were destroyed, with 1.5 million people affected and hundreds of thousands of survivors in urgent need of food, water and shelter.

Money raised in 2018: €20,483.87

Projects Completed:

- Providing relief supplies including tents, tarpaulins, water, food, solar lamps, nappies, blankets, underwear, sanitary protection, baby powder, sarongs, baby clothes and biscuits, toothpaste, toothbrushes, mosquito repellent and baby mosquito nets. We also opened and ran public emergency kitchens serving hot food to displaced people, as well as participating in search and rescue and the safe disposal of bodies.
- Livelihoods recovery projects.



Residents of the Tantere Refugee Post, Toaya Village, Indonesia.
Photo Credit: ActionAid

Vietnam Flood

Almost 75,000 people were affected by flooding in northern parts of Vietnam. Floods and landslides, caused by torrential rain left whole communities stranded without food, water or shelter.

Money raised in 2018: €4,150.02

Projects completed that benefit 3,400 children thanks to Irish donations:

- 12 households, with 60 people, in 4 affected communities were provided with pigs to recover their livelihoods.
- 5 households with 22 people were provided with construction materials to repair their houses.
- In Lung Tam kindergarten we funded the rebuilding of the school's toilets.
- School materials were provided to all children whose supplies were damaged so they could return to school.



Photo of a road devastated by the flooding in Vietnam
Photo credit: ActionAid

Realising rights for women & children

Humanitarian Response

Rohingya Refugee Crisis

Over 1.1 million Rohingya refugees – mostly women and children – have fled to Bangladesh from Myanmar since August 2017, living in a severely overcrowded camp.

Money Raised in 2018: €9,558

Thanks to the generous donations from our supporters, since 2017 we have provided food, clean drinking water, emergency shelter and hygiene kits to Rohingya refugees. We have also established Women's Safe Spaces where mothers can breastfeed in private, receive hygiene kits, emotional support, and, where needed, access medical referrals. Safe spaces are also the location where women and girls can access information on their rights in the camp and determine who to look to in terms of receiving services and participating in decisions.



Action Aid led committee meeting in Cox's Bazar Refugee Camp, Bangladesh

Photo credit: Noor Alam ActionAid

Promoting Women Led Response to Emergencies

ActionAid Ireland supported preparation for the launch of an International Feminist Humanitarian Network which will support local women's organisations to take the lead during humanitarian disasters (to be launched in early 2019).

Income generation for Women in Cambodia

Expenditure: €8,050 (funded by ElectricAid)

In April 2018 Electric Aid provided funds to build a Community Lodge/Meeting Room including a kitchen and two toilets in Koh Kong Province, Cambodia. Construction has already been completed.

The building is part of a wider community initiative to empower local women and increase income security by transforming the community into an eco-tourist area. In addition to the Electric Aid funded project, ActionAid has created a women's committee, who are now using the Community Lodge and Meeting Room both as a place to meet and as a business, selling snacks and refreshments to local fisherman.



Finished Lodge with newly formed local's women group.
Photo by Chhoeum Chankakada

Mobilising Resources

Fundraising

Highlights and Challenges from 2018

ActionAid Ireland raises funds primarily through the generosity of 6,161 donors throughout Ireland. Most donors are child or community sponsors, making regular donations to support ActionAid's work in communities in Kenya, Uganda, Nepal, Vietnam and Cambodia. Other donations are received from other individuals, foundations and companies. Many of our child sponsors have been loyal supporters for 10, 20, even 30 years or more.

Having paused door-to-door fundraising in 2017 due to issues with our suppliers, in 2018 we tested two new approaches to reach potential new donors - television and postal appeals. We produced TV ads in 2018 in support of our humanitarian work in Gaza, East Africa, India and Bangladesh. The TV campaign was successful at acquiring new regular donors at a lower cost.

We sent a direct mail appeal to raise funds for the Rohingya refugee crisis and received donations from new one-off donors. We will be thoroughly testing digital fundraising in 2019 as well as continuing to develop TV and direct mail.

Tax-back

Donations, including child sponsorship, of €250 or more from a taxpayer in a calendar year enables ActionAid to claim tax rebates of 45% on the donations value from The Revenue Commissioners. This requires collecting signed CHY 3 forms from donors to enable the claims. 2018 was the first year in which we needed to renew the enduring 5-year form and we were pleased that the majority of donors renewed. This very efficient mechanism typically raises 40% of our unrestricted income, enabling us to meet much of our fundraising and overhead costs.

Thank you to all of our donors for your support



Pupils from Ndunguni primary pose for a photo ready to have fun with balloons funded through the Gift Fund.
Elkana Nyaga/ActionAid

Mobilising Resources

Fundraising

Child Sponsor Fundraisers

In 2016 Gerry and Trish Kerr visited the child that they sponsor in Nepal. They came back determined to raise money to build two new classrooms and an early childhood centre in Bara, Nepal. And in 2018 they did it! They raised €7,000 through fundraising events, which was matched by Gerry's employer, technology group Evros, who kindly donated €7,000. Trish, Gerry and friends then went on to raise a further €2,913 through supermarket bag-packs in Monaghan. The building work has now commenced in Nepal, thanks to the dedicated efforts of Gerry, Trish and their colleagues and friends.



Electric Aid

ElectricAid, the staff social justice fund of ESB and Eirgrid, has been supporting ActionAid projects for many years. In 2018 the fund donated to a water and sanitation project in a school in Sindhupalchok district of Nepal and a water borehole in Nwoya district of Uganda. ElectricAid also supported a community tourism project in Cambodia (see P19) and the provision of shelter for survivors of the earthquakes in Indonesia. For International Women's Day 2018, ActionAid's Head of Programme's, Triona Pender, spoke to Eirgrid staff about the women's rights programme (pictured left). Thank you to the Eirgrid and ESB staff for their dedicated fundraising towards ActionAid projects.



Permanent TSB Staff Charity of the Year

ActionAid were delighted to be chosen as one of Permanent TSB's Staff Charities of the Year. PTSB employees ran a series of fundraising events, including a rugby cup challenge against AIB. Over the year, €13,495 was raised for ActionAid, which is going to fund the extension of our AFTER project, working with migrants in Ireland who are at risk of FGM.



Mobilising Resources

Public Engagement and Campaigning

Speech Writing Competition

Our national Speech Writing Competition, funded by Irish Aid as part of our public engagement programme, was in its fourth year in 2018. Young people chose a topic related to gender equality and the SDGs and wrote speeches which are self-researched by the students, increasing their knowledge on development issues.

Nine finalists were shortlisted and delivered their speech to a panel of judges in March in Dublin where two winners were chosen.

The winners Sadbh Boylan, St Vincent's Secondary School Dundalk and Juliette O'Donnell, Coláiste Éinde Galway travelled with their teachers to Brussels in June 2018 to see the work being done to advance women's rights at the EU level. They met with MEPs including the Vice-President of the European Parliament, Mairead McGuinness MEP, the Irish Permanent Representation in Brussels, and a variety of civil society organisations that advocate for EU policy to advance women's rights and achieve the SDGs.

In 2018 former winner Jessica Gill gave a talk to her local church, which resulted in Bandon Union of Parishes donating €1,207 to Actionaid.



Supporter Engagement

In 2018, we took part in or held events to raise awareness of our work which were attended by over 484 supporters and members of the public. This included three supporter engagement events. The first event highlighted our ongoing work in Nepal and included a presentation from our board member Gilda Pender, following her visit to Nepal as part of her oversight role. We also held two supporter events in Dublin and Cork during a visit by our Kenyan colleague Agnes, who updated attendees on our ongoing work in Kenya. We also opened up our office on Culture Night and attended events such as Nepal Day at Farmleigh House, Dublin.

Campaigning

In 2019 we will launch the new ActionAid global campaign "Women's Labour, Decent Work & Public Services" in Ireland. In 2018 we met with key stakeholders in Ireland and conducted a mapping study ahead of this launch.

Transparency and Accountability

Our promise to our supporters

ActionAid is committed to ensuring that we are sustainable, accountable and meets the highest standards of transparency. Being accountable to our supporters is one of our three key strategic objectives. We are compliant with the 'Triple Lock' standards of good governance - the NGO Code of Corporate Governance, the Statement of Guiding Principles for Fundraising and Charity Statement of Recommended Practice (SORP).

As well as having our audited accounts readily available to all of our supporters, we also invite anyone interested in learning more about our work, or how we operate to call (01 878 7911), email (info@actionaid.ie) or visit our office at 172 Ivy Exchange, Granby Place, Parnell Square, Dublin 1, to speak with any member of the staff about the work.

We are continuing to improve our communications on our work through email, social media and post.

Child Sponsorship Field Visits

In 2018 three of our child sponsors visited the children that they sponsor. Each of the sponsors contacted the ActionAid office and asked to meet their sponsor while visiting the child's country. ActionAid is proud to be able to facilitate such visits.

TJ Lyons from Cork visited his sponsored child Nelly in Marafa, Kenya in July. He visited his sponsored child's school and met her family. He also visited a Women's Bee-Keeping Project, the 15 member group has 27 modern hives that have the capacity to produce 20 litres of honey over 6 months.

Jenny Dixon from Cork visited Sinh and her family in Cao Bang district, Vietnam in March. "It was great to meet Sinh in person and get a better idea of what her life is like. I learned a lot about Vietnam in general as well."

Anne Gilligan from Galway visited Son and his family in Cao Bang district, she said of her visit "The trip worked out brilliantly. It was a wonderful 3 days for me from start to finish. The staff from ActionAid were fantastic, so welcoming, supportive and friendly."



Goal 1: Realise Rights for Women and rights for Children: To work with grassroots community groups, movements and partners to realise rights for women and rights for children.

Child Sponsorship

In 2019 we will continue working with communities in nine areas in Nepal, Uganda, Vietnam, Kenya and Cambodia. This work is funded by our child sponsors in Ireland through monthly or annual donations.

Behaviour Change To End Violence

The Women's Rights Programme, funded by Irish Aid, is a five year programme and will continue until 2021. As well as the ongoing work in Kenya, Nepal and Ethiopia, The Centre for Behaviour Change at University College London will conduct research into the programme with the aim of identifying ways to improve the approach. We will host a Learning & Review Week in June and a Behaviour Change Seminar in November in association with the Development Studies Association of Ireland.

Ending FGM in Ireland

Phase 2 of our project to end FGM in Ireland will commence in 2019, through funding from Permanent TSB received in 2018.

Humanitarian Response

We aim to increase support for communities affected by disaster, working with women to build resilience and strengthen the local-led response.

Goal 2: Mobilise Resources: To mobilise funds and supporters in Ireland in support of ActionAid's social justice, gender equality and poverty eradication goals

Fundraising

In January 2019, we started to phase in an increase in our standard child sponsorship contribution, our first for 12 years, from €23 to €25 per month. In 2019 we will thoroughly test digital fundraising as well as continuing to develop TV and direct mail fundraising to bring new supporters on board.

Campaign Launch

In May we will launch our new global campaign, "Women's Labour, Decent Work & Public Services." The focus of the campaign in 2019 will be towards the adoption of ILO Convention 108: Ending violence and harassment in the world of work.

Goal 3: Transparent and Accountable: To ensure ActionAid Ireland is sustainable, accountable and meets the highest standards

Transparency to our supporters

We will continue holding regular supporter events in Dublin and across the country and finding new ways to thank all of our donors and demonstrating the impact of our work, made possible through their support.

The Directors (also referred to as Trustees) present their annual report together with the audited financial statements of ActionAid Ireland for the year ending 31st December 2018.

As part of the ActionAid International federation, we worked with 15 million people in 45 countries around the world in 2018, thanks to our generous supporters. ActionAid Ireland supported work in Kenya, Ethiopia, Uganda, Vietnam, Nepal, Cambodia, Indonesia and Bangladesh.

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 Board of Directors met seven times in 2018, including a board-staff away day to review progress against our strategy. The Audit & Finance Committee met twice in 2018, and was comprised of Rodney Rice, Claire Carroll and ActionAid's Finance Controller. The Governance & Board Development Committee, which was comprised of Gilda Pender, Christine O'Donovan and ActionAid's CEO met three times in 2018 in order to identify new board members and a new chair. In 2018 Bill Stanley, Christine O'Donovan and Claire Carroll stood down from the Board, along with the board Chairman Rodney Rice, who gave seven years of service to ActionAid, including three as Chair. Greg Maher, James Foley, Fiona O'Malley, Claire Callanan and new Chairperson Anna Lee all joined the Board in 2018.

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, including the steps required when recruiting, inducting and reviewing board members.

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 by the Board, and the Board monitors the implementation of those plans. Board members are required to confirm, as a standing agenda item, their compliance with the Conflict of Interest policy in the Governance Handbook. The organisation is committed to facilitating and encouraging employee training. In 2019 44.5 days were given to employees for training, this included training in feminist leadership, integrity at work, ethical communications and behaviour change.

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 organisation is fully compliant with The Charities Regulatory Authority issued 'Guidelines for Charitable Organisations on Fundraising from the Public.'

A Board Governance Review was completed in April 2018. The purpose of the review is to assess the extent to which high standards in governance are being maintained. Having identified skills gaps, the Board advertised on BoardMatch through the organisation's network in its search for new directors. When searching for a new Chair from 2019 it approved a committee to engage in a search which included advertising through the Institute of Directors, BoardMatch and the ActionAid website. The Board reviewed the performance of the CEO in 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.

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.

Incoming Board Chairperson Anna Lee, accompanied by the CEO, undertook a monitoring visit to Kenya in October 2018.

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 prepare 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 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/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, and enable the financial statements to be audited.

They are 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 the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Lobbying & Political donations

There were no political donations in 2017 and 2018, and as a result no disclosures are required under the Electoral Act, 1997.

As required under the Regulations 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 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 adequate 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.

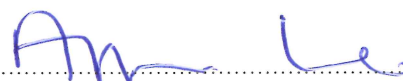
Auditors

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

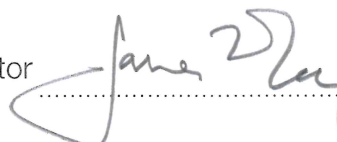
Signed on behalf of the Board of Directors, dated

10.6.19

Director



Director



Directors and Other Information

Board of Directors

Ms Anna Lee (appointed 22/10/18, Chair from January 2019)
Ms Anna Fitzgerald (appointed 19/3/19, Treasurer since March 2019)
Ms Agnes Kalungu-Banda (appointed 8/12/14, Zambia)
Ms Gilda Pender (appointed 12/3/2016)
Mr Greg Maher (appointed 23/4/18)
Mr James Foley (appointed 23/4/18)
Ms Fiona O'Malley (appointed 7/6/18)
Ms Claire Callanan (appointed 4/12/18)
Ms Patricia Whaley (ActionAid International Representative since 2016, United States)
Mr Rodney Rice (resigned 31/12/18)
Mr Bill Stanley (resigned 23/4/18)
Ms Claire Carroll (resigned 3/10/18)
Ms Christine O'Donovan resigned (03/10/18)

Company Secretary

Ms Gilda Pender

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

Management Team 2018

CEO: Ms Siobhán McGee
Head of Programmes: Ms Triona Pender
Head of Individual Giving: Mr Bruce Clark
Finance Controller: Mr John Kernan

Revenue Commissioners Charity Number

CHY6888

Company's Registered Number

95403

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 Charities Regulatory Authority Guidelines for Charitable Organisations on Fundraising from the Public.
- Triple Lock' standards of good governance Statement of Guiding Principles for Fundraising
- Statement of Guiding Principles for Fundraising
- Dóchas Irish Development NGO Code of Corporate Governance
- Charity Statement of Recommended Practice (SORP) under FRS102
- Dóchas Code of Conduct on Images and Messages.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS YEAR ENDED 31 DECEMBER 2018

Report on the audit of the financial statements

Opinion

We have audited the financial statements of ActionAid Ireland for the year ended 31 December 2018, which comprise Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable to Irish law and Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and in accordance with 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's affairs as at 31 December 2018 and 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 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 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.

Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS YEAR ENDED 31 DECEMBER 2018

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:

- 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 applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit. In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and 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 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.

Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS YEAR ENDED 31 DECEMBER 2018

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 the 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 by: Neil Davitt
Neil Davitt

for and on behalf of

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



STATEMENT OF FINANCIAL ACTIVITIES

(incorporating an Income & Expenditure Account)

12 Months ending 31 December 2018

	Notes	Unrestricted Funds €	Restricted Funds €	2018 Total Funds €	2017 Total Funds €
Income from:					
- Donations and legacies	2	778,995	994,496	1,773,491	2,066,482
- Income from Investments	3	-	-	-	34
- Income from Charitable activities	4	45,022	755,916	800,938	814,270
Total income		824,017	1,750,412	2,574,429	2,880,786
Expenditure on:					
- Raising funds	5	441,903	-	441,903	277,745
- Charitable activities	6	408,577	1,777,391	2,185,968	2,304,915
Total Expenditure		850,480	1,777,391	2,627,871	2,582,660
Net income/(expenditure) and net movement in funds for the year	7	(26,463)	(26,978)	(53,442)	298,126
Fund balances brought forward at 1 January 2018	17	893,193	-	893,193	595,067
Transfer from unrestricted funds		(26,978)	26,978	-	-
Fund balances carried forward at 31 December 2018	17	839,751	-	839,751	893,193

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

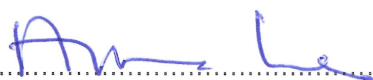
ACTIONAID IRELAND (COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET as at 31 December 2018

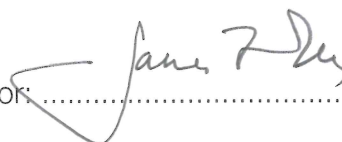
	Notes	2018 €	2017 €
Tangible fixed assets	10	<u>7,067</u>	<u>11,465</u>
Current Assets			
Debtors	12	260,212	390,418
Cash at bank and on deposit	13	<u>950,048</u>	<u>876,000</u>
		1,210,260	1,266,418
Creditors (amounts falling due within one year)	14	<u>(377,576)</u>	<u>(384,690)</u>
Net Current Assets		<u>832,684</u>	<u>881,728</u>
Net Assets		<u>839,751</u>	<u>893,193</u>
Funds of the Charity:-			
Restricted Funds	17	-	-
Unrestricted Funds	17	<u>839,751</u>	<u>893,193</u>
Total charity funds		<u>839,751</u>	<u>893,193</u>

These financial statements were approved and authorised for issue by the Board of Directors on 10.6.19 and are signed on their behalf by:

Director:



Director:



Statement of Cash Flows

ACTIONAID IRELAND (COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASHFLOWS as at 31 December 2018

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

	Notes	2018 €	2017 €
Net (outgoing) / incoming resources		(53,442)	298,126
Depreciation	10	4,398	4,398
Decrease / (Increase) in debtors		130,206	(81,087)
(Decrease) / Increase in creditors		(7,114)	222,390
Interest receivable		0	(34)
Net cash inflow from operating activities		74,048	443,793
Cash flows from financing activities			
Interest received		0	34
Statement of Cash flows			
Net cash inflow from operating activities		74,048	443,793
Cash flows from financing activities		0	34
Net cash inflow		74,048	443,827
Change in cash and cash equivalents in the period	18	74,048	443,827
Cash and cash equivalents at the beginning of the period	18	876,000	432,173
Cash and cash equivalents at the end of the period	18	950,048	876,000

NOTES TO THE ACCOUNTS For year ended 31 December 2018

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 2018, and 2017, 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 2018 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 2018 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 Financial Statements

NOTES TO THE ACCOUNTS For year ended 31 December 2018 continued...

	Unrestricted Funds €	Restricted Funds €	2018 Total Funds €	2017 Total Funds €
2 INCOME FROM DONATIONS AND LEGACIES				
- Child and Community Sponsorship	320,921	878,595	1,199,516	1,305,300
- Tax relief				
Tax relief on designated charities	274,197	-	274,197	496,253
- Other donations				
Trusts and other larger donors	16,264	92,469	108,733	126,842
Appeals	50,208	23,257	73,465	52,434
Other donors	117,405	175	117,580	85,653
	183,877	115,901	299,778	264,929
Total Donations	778,995	994,496	1,773,491	2,066,482
3 INCOME FROM INVESTMENTS				
Deposit Interest	-	-	-	34

Notes to the Financial Statements

NOTES TO THE ACCOUNTS For year ended 31 December 2018 continued...

	Unrestricted Funds €	Restricted Funds €	2018 Total Funds €	2017 Total Funds €
4 INCOME FROM CHARITABLE ACTIVITIES				
Irish Aid - Women's Rights Programme				
ActionAid Kenya	-	235,941	235,941	216,140
ActionAid Nepal	-	191,922	191,922	202,614
ActionAid Ethiopia	-	191,922	191,922	202,614
Public Engagment and Project Administration	-	85,554	85,554	83,971
ActionAid Ireland - 6% of Grant Received	45,022	-	45,022	45,022
	45,022	705,339	750,361	750,361
European Commission Grants				
DEAR Tax justice campaign	-	-	-	18,345
AFTER Empowering Women against FGM	-	50,577	50,577	45,564
Total Income from Charitable activities	45,022	755,916	800,938	814,270
5 COSTS OF RAISING FUNDS				
Advertising and promotion	268,401	-	268,401	102,834
Salary and pension costs	166,502	-	166,502	174,911
Irish Emergency Alliance (startup)	7,000	-	7,000	-
	441,903		441,903	277,745

Notes to the Financial Statements

NOTES TO THE ACCOUNTS For year ended 31 December 2018 continued...

	Unrestricted Funds €	Restricted Funds €	2018 Total Funds €	2017 Total Funds €
6 EXPENDITURE ON CHARITABLE ACTIVITIES				
- Overseas programme expenditure				
<u>Community and Child sponsorship</u>				
ActionAid Kenya	-	279,077	279,077	299,456
ActionAid Uganda	-	155,633	155,633	172,913
ActionAid Nepal	-	170,651	170,651	180,692
ActionAid Vietnam	-	196,583	196,583	222,774
ActionAid Cambodia	-	60,708	60,708	63,480
<u>Irish Aid</u>				
ActionAid Kenya	-	235,941	235,941	216,140
ActionAid Nepal	-	191,922	191,922	202,614
ActionAid Ethiopia	-	191,922	191,922	202,614
<u>Other expenditure</u>				
Nepal Priority projects	-	28,958	28,958	24,239
Uganda borehole & School projects	-	13,430	13,430	8,786
Ethiopia Water projects	-	10,000	10,000	26,000
Cambodia Eco-Tourism Livelihoods	-	8,050	8,050	-
Emergencies and Crisis relief	-	35,355	35,355	23,524
Projects Funded by Other Appeals and Donations	-	36,061	36,061	27,943
<u>Irish Aid</u>				
Salaries	16,671	42,868	59,539	62,545
Other Costs	-	27,851	27,851	23,573
	16,671	1,685,010	1,701,681	1,797,709
- Overseas Support costs				
Travel	13,249	-	13,249	10,470
Office costs	151,835	-	151,835	155,156
Salary and pension costs	140,723	-	140,723	147,829
ActionAid International Contribution	45,000	-	45,000	45,000
	350,807	-	350,807	358,455

Notes to the Financial Statements

NOTES TO THE ACCOUNTS For year ended 31 December 2018 continued...

	Unrestricted Funds €	Restricted Funds €	2018 Total Funds €	2017 Total Funds €
6 Continued.....				
- Influencing, education and research				
Salaries	758	4,298	5,056	5,312
Memberships	6,336	-	6,336	7,500
Public Engagement and Awareness Raising	-	20,220	20,220	12,876
- EU DEAR Tax Justice and AFTER against FGM Campaigns				
Salaries	14,028	56,113	70,141	73,684
Other expenditure	2,938	11,750	14,688	35,633
	<u>24,060</u>	<u>92,381</u>	<u>116,441</u>	<u>135,005</u>
- Governance Costs				
Office costs	310	-	310	131
Travel	7,784	-	7,784	4,895
Professional fees	8,945	-	8,945	8,720
	<u>17,039</u>	<u>-</u>	<u>17,039</u>	<u>13,746</u>
Total Expenditure on Charitable activities	<u>408,577</u>	<u>1,777,391</u>	<u>2,185,968</u>	<u>2,304,915</u>
7 NET INCOME / (EXPENDITURE)	€	€	€	€
This is stated after charging:				
Auditors' remuneration	8,945	-	8,945	8,720
Depreciation	4,398	-	4,398	4,398
Operating lease - building	<u>26,916</u>	<u>-</u>	<u>29,339</u>	<u>26,916</u>

Notes to the Financial Statements

NOTES TO THE ACCOUNTS For year ended 31 December 2018 continued...

8 STAFF COSTS

	2018	2017
The average number of employees throughout the year was:		
Management	1	1
Finance	1	0
Programmes	2	3
Fundraising/Communications	5	4
Campaigners	-	1
Administration and project support	1	1
Total remuneration of employees (full time and part time) was:	<u>10</u>	<u>10</u>
	€	€
Wages and salaries	383,296	395,579
Termination benefits 0 employees (2017: 2 employees) -	-	12,150
Social welfare costs	40,888	42,991
Pension costs	17,778	28,092
	<u>441,962</u>	<u>478,812</u>

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

	2018	2017
Salary Range:		
€60,000 to €70,000	1	0
€70,000 to €80,000	1	1

Key Management Personnel

Key management personnel include the CEO and the Finance, Programme and Fundraising managers, for whom the total pay was €212,215 (2017: €190,988) in the year. Pension contributions were €13,275 (2017: €10,362). Included in these figures is the CEO's salary of €75,000 and Pension contributions of €7,500. Salaries are benchmarked against the National Pay & Benefits Survey for Community, Voluntary & Charitable Organisations.

9 DIRECTORS' REMUNERATION

The Directors were not paid or received any other benefits for their services as Board Members in the year (2017: €nil), nor did any Director receive payment for professional or other services supplied to the company during the year (2017: €nil).

The total amount of expenses reimbursed to trustees or paid directly to third parties was €8,056 (2017: €5,026). 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 ActionAid Ireland Board meetings.

In November 2018 the incoming Chair and the CEO undertook an additional one-off field visit to Kenya as part of her induction to Action Aid Ireland's work, which accounts for the increased expenditure.

Notes to the Financial Statements

NOTES TO THE ACCOUNTS For year ended 31 December 2018 continued...

10 TANGIBLE FIXED ASSETS

	Fixtures & Fittings €	Office Equipment €	Database €	Total €
Cost				
At 1 January 2018	12,142	31,838	40,744	84,725
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2018	12,142	31,838	40,744	84,725
Depreciation				
At 1 January 2018	6,074	26,440	40,744	73,259
Charge for period	1,214	3,184	-	4,398
Disposals	-	-	-	-
At 31 December 2018	7,288	29,624	40,744	77,657
Net Book Value 31-December-2018	4,854	2,214	-	7,067
Net Book Value 31 December 2017	6,068	5,397	-	11,465

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

11 FINANCIAL INSTRUMENTS

	2018	2017
	€	€
Financial Assets		
Financial Assets	1,007,407	916,418
Financial Liabilities		
Financial Liabilities	365,110	367,310

Financial assets consist of sundry debtors and cash and cash equivalents.

Financial liabilities consist of trade and other creditors, accruals, and amounts payable to overseas and local programmes.

12 DEBTORS

	2018	2017
	€	€
Tax recoverable (estimate of probable receipts)	202,853	350,000
Sundry debtors	57,359	40,418
	260,212	390,418

All debtors are receivable within one year.

Notes to the Financial Statements

NOTES TO THE ACCOUNTS For year ended 31 December 2018 continued...

13 CASH AND CASH EQUIVALENTS

	2018 €	2017 €
Cash at bank and on deposit	<u>950,048</u>	<u>876,000</u>

14 CREDITORS

	2018 €	2017 €
Amounts falling due within one year		
Accruals	18,406	13,032
Amounts payable to overseas and local programmes	244,397	334,385
PAYE/PRSI	12,466	17,380
Pensions & Salaries	3,453	2,357
Trade creditors	<u>98,854</u>	<u>17,536</u>
	<u>377,576</u>	<u>384,690</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 €17,778 (2017: €28,092).

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.

	2018 €	2017 €
Within one year	30,147	29,339
Within 2 – 5 years	97,977	120,587
Over 5 years	<u>-</u>	<u>7,537</u>

Notes to the Financial Statements

NOTES TO THE ACCOUNTS For year ended 31 December 2018 continued...

17 MOVEMENT IN FUNDS AND ANALYSIS OF NET ASSETS

17.1 Movement in Funds

	Balance at 1 Jan 2018	Movement in the year	Balance at 31 Dec 2018
	€	€	€
Restricted funds	-	-	-
Unrestricted funds	893,193	(53,442)	839,751
	893,193	(53,442)	839,751

17.2 Analysis of Net Assets

	Unrestricted Funds	Restricted Funds	2018 Total Funds
	€	€	€
Tangible Assets	7,067	-	7,067
Current Assets	1,210,260	-	1,210,260
Net Liabilities	(377,576)	-	(377,576)
	839,751	-	839,751

18 ANALYSIS OF CASH AND CASH EQUIVALENTS

	1 Jan 2018	Cashflow	31 Dec 2018
Cash at bank	876,000	74,048	950,048

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.....10. 6. 2019.....

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