



Christian Aid annual report and accounts 2017/18

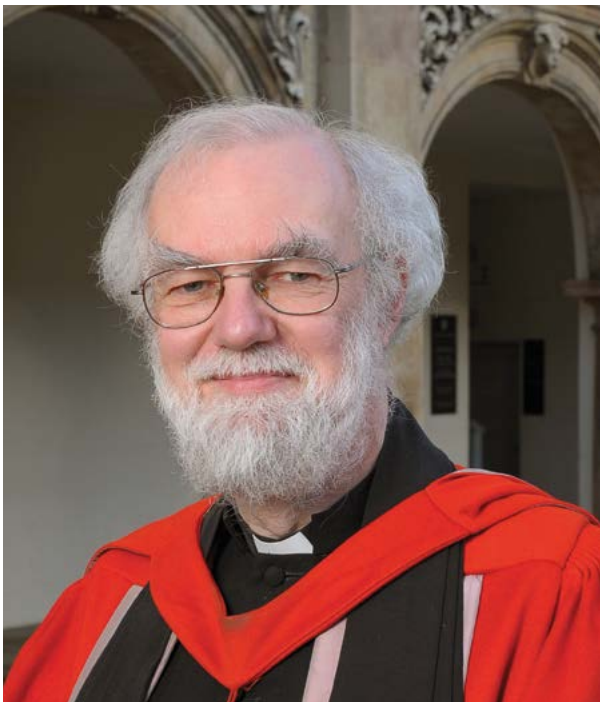


Contents

Letter from the Chair	3
Letter from the Chief Executive	5
Objectives and activities	7
Our values	8
Our work around the world	9
Highlights from our year	10
Strategic report	11
Fair shares in a constrained world	12
From violence to peace	15
Right to essential services	18
Equality for all	21
Power to change institutions	24
Our humanitarian work	27
Supporter partnerships	30
Plans for the future	34
Principal risks	36
Financial review	45
Structure, governance and management	52
Statement of Trustees' Responsibilities	63
Auditor's report	64
Financial statements	67
Reference and administrative details	99
Acknowledgements	101

Cover: Naima Jemal cradles her one-week-old son as her husband Abdi Ahmed Bekher looks on. Naima received a farming loan from the Christian Aid-led BRACED project in Ethiopia, and also benefits from an irrigation scheme by Action Aid, an implementing partner of the BRACED project. **Photographer:** Christian Aid/Indrias G. Kassaye

Letter from the Chair



The past year has been unprecedentedly difficult for charities in the development sector. Grave failures in safeguarding and accountability have wounded the public's trust, provoked anger at the organisations involved, and have understandably led to pressure for tighter regulation.

It is right that our standards should be interrogated with the greatest rigour: we owe this to everyone we work with. As well as their time, money and effort, people and organisations literally give us their "moral support" - they trust us to act in the most ethical and compassionate way. Our ability to highlight injustice and exploitation is undermined unless we show ourselves to be honest about our failures and ready to challenge abusive practice at any level. Christian Aid has publicly pointed to instances where our whistleblowing systems have alerted us to unsatisfactory practice; we believe it was right to be proactive in identifying these. We promise to go on developing the best, most transparent and equitable ways of working that we can.

In this spirit, we welcome the Charity Commission's July 2018 report about public confidence in charities, which re-emphasises the basis of trust. People consider it very important that charities should be well managed, use resources efficiently and be transparent about where the money goes. They should be true to their values and ready to demonstrate the positive difference they make. We hope that we are able to demonstrate through this report that we are putting these principles into practice.

Of course, charities are not alone in needing to restore public faith. The principles of international development and global citizenship have themselves taken a dent in recent times. Leaders and citizens of nations look increasingly inward, often forgetting that their good is bound up with that of others around the world. Climate change, conflict and other threats all require global solutions, not national ones.

Christian Aid continues to bring people together in partnership, because the need to do so is greater than ever. In 2017, some 140 million people across the world needed humanitarian assistance. The effects of climate change, conflict and natural disaster are evident in the famine in East Africa, which has so far affected around 20 million people, while floods have destroyed crops, homes and livelihoods for around 40 million people across South Asia.

When these forces uproot people from their communities, it leaves them even more vulnerable to poverty and exploitation. The struggle for international recognition for internally displaced people – who make up two-thirds of all people forced from their homes – is central to our agenda. We are seeking a just and inclusive solution to a global crisis, through laws that protect all displaced people, not only those who cross national borders.

In Bangladesh, where more than 850,000 Rohingya people have fled from Myanmar, we have been providing humanitarian relief. Christian Aid took on responsibility for site-managing a refugee camp: Jamtoli Camp, which has a population of around 51,000. Thousands of people have received healthcare support in the camp, and

thousands more have received shelter kits and food packages. Our management of the camp has been held up as exemplary by the Bangladeshi authorities.

Our policy and advocacy work has brought other tangible successes. Our Big Shift Global campaign encourages organisations to shift investments from fossil fuels to renewable energy. For instance, at the One Planet Summit in Paris, the World Bank committed to stop funding “upstream” oil and gas operations after 2019. I am heartened to see us reach this Big Shift milestone.

Our programmes for long-term development have also shown promising results. In Burkina Faso and Ethiopia, we saw the successful completion of three-year BRACED programmes funded by UK aid, focusing on community resilience to climate extremes. In Burkina Faso, close to half a million people reported that they are better able to cope with irregular and reduced rainfall, thanks to new income generation activities and regular weather messages. In Ethiopia, over 960,000 people now get reliable weather information that helps them plan for a changing climate.

These successes and more, which are described in detail in this, our trustees’ Annual Report and Accounts, have been achieved during a time of transition. We said goodbye to Loretta Minghella as chief executive in October 2017 and welcomed Amanda six months later. I would like to thank our staff for their professionalism and commitment throughout, which could not have been greater. The whole organisation owes them a huge debt of gratitude.

On behalf of the trustees, I am delighted to welcome Amanda to her new role. She brings a wealth of intelligence, integrity and international experience, as we look to a new era for Christian Aid in our organisation and operation. I look forward greatly to working with her in the coming years.

Thank you also to all our trustees, who continue to ensure that we uphold best practice across our work. Special thanks go to Bob Fyfe, who retired from the board in 2017, and a warm welcome to Margaret Swinson.

To end where I started: I am confident that Christian Aid has the human and spiritual resources to meet this challenge. I welcome the prayers and support of all our staff, donors and volunteers to remain conscientious and hopeful in everything we do. Cynicism is always an easier option: hope can be hard work. But, in the words of the Bible, ‘I know the one in whom I have put my trust’, and we move forward in that faith.



Dr Rowan Williams

Chair of the Christian Aid Board of Trustees



Dr Rowan Williams greets faith leaders and displaced people at a UN protection camp in July 2014. This year, we have continued to respond to humanitarian need in South Sudan, and advocate for the rights of internally displaced people everywhere.

Letter from the Chief Executive



I am pleased to be introducing my first Annual Report as CEO, but I am not completely new to the organisation and its work. I remember the role that Christian Aid played at the 2005 Gleneagles Summit, and how impressed I was by the credibility it brought to the 'Make Poverty History' movement. Years later, on joining the board, I found my fellow trustees working in a spirit of openness, thoroughness and respect that spoke volumes about the culture and values of the organisation.

To me, Christian Aid represents much of the goodness found in humanity. We are a values-driven family of staff, volunteers, supporters, partners and churches, determined to stand together with communities across the world and meet people at their point of need. We are determined to expose the scandal of poverty, and to challenge systems and structures that perpetuate injustice and erode the humanness of human beings.

I am proud to lend my voice, skills and experience to this shared cause. Having spent several years in the

development sector, most recently with the United Nations, I know the task is not easy. We are operating at a challenging time, in a world where suffering and increasing inequality have become the order of the day. Millions of displaced people around the world, torn from their homes and families, need protection and the chance to rebuild. And even as we work with communities to give them greater agency and empowerment in their lives, the effects of violence, climate change and natural disaster threaten to sweep this away.

Where once we had global consensus on the meaning of rights and the importance of global accountability, we now have a growing impression of impunity - of leadership that acts as if it were untouchable and unaccountable - and an unchecked disregard for civil liberties. Public trust in institutions is diminishing and nationalistic feeling is rising at the expense of global citizenship.

Yet I have immense belief in our excellent work with local partners and our potential to speak up on critical issues. We are a faith-based organisation, with a foundation in love, justice, dignity, partnership and sustainability. And more than ever, this speaks to a deep societal need to experience these values in practice.

When people come together with shared energy and inspiration, as they do in Christian Aid, they can accomplish amazing things. We must continue to inspire faith in the work we do: providing humanitarian aid to the vulnerable, delivering sustainable development to allow communities to thrive, and advocating policies that empower people, rather than keeping them and future generations in poverty.

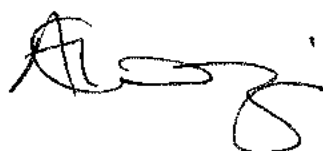
Christian Aid tries to ensure that people at risk are at the centre of everything we do, whether we are campaigning for the UN and member states to find a fairer solution for the world's 40 million internally displaced people, reaching 240,000 people with food assistance in north-east Nigeria, holding governments to account by empowering civil society actors in our STAR Ghana programme, or lobbying banks to divest from fossil fuels.

Earlier this year, I was in Bangladesh to see how we are supporting the Government of Bangladesh in site-managing one of the Rohingya settlement camps. Christian Aid teams have identified the most vulnerable and at-risk groups – the very elderly who are unable to access food or water and have been separated from their families; women and girls who have no protection from attacks because they have no male relative; or those who are differently abled and cannot make it to the distribution points for any relief. Christian Aid is working closely with local partners to ensure that in a difficult environment, the dignity of the Rohingya is retained.

In order to continue this good work, we recognise that change must happen internally. We seek justice in power relations in the world, and we must also be prepared to challenge ourselves in that regard. And so, we are continuing our programme of work to become a global partnership. Emboldened by our desire to increase our impact in the world, we are developing a global strategy and structure – this will seek to diversify and strengthen our presence around the world, and ultimately take us closer to our vision of eradicating poverty. We will have a good idea of what these changes will look like by the end of the year, and look forward to updating our stakeholders on progress in next year's report.

As we continue this programme of change, the commitment of our supporters, volunteers and sponsoring churches remains our wellspring. In my first Christian Aid Week as chief executive, I was inspired and delighted by the dedication of our supporters, who once again lined the streets for us and delivered our message across the nations and regions. Through their support, together with the hard work of our staff and programmatic partners, our donors and the communities we support, I feel encouraged and privileged to lead this organisation at such a challenging time, as it continues to fight poverty and injustice and change lives for the better.

My thanks also to Rowan and all the trustees for their tireless service to Christian Aid over the past year. I look forward to what we will achieve together.



Amanda Khozi Mukwashi
Chief Executive Officer



Anjum Nahed Chowdhury, director of local partner Gana Unnayan Kendra, talks to Amanda Khozi Mukwashi about the challenges of Jamtoli Camp, Bangladesh.

Objectives and activities

We believe that human action is responsible for the underlying causes of poverty. We believe that we can and must end poverty, that the world must be swiftly changed to one where everyone can thrive and share life in all its fullness. Partnership for Change – the strategy that has driven our work since 2012 – identifies three fundamental shifts in power that will help bring about an end to poverty.

We want to achieve:

- Power for people to withstand disasters, to seize opportunities, to live with dignity and to thrive.
- Power for people to get a fair and sustainable share of the world's resources.
- Power for people to have a say in the decisions that affect their lives, and to play a full part in society and the economy.

To bring about these shifts in power, we have identified five objectives that frame the work we do:

1. Fair shares in a constrained world. We help people get a fair and sustainable share of the world's resources. We strive to make markets work for poor communities, and we make sure poor communities are better able to withstand disasters and other shocks.

2. From violence to peace. We ensure that vulnerable people are protected from violence and can live in peace. We're part of social movements that challenge attitudes and behaviours which perpetuate violence. We push for those responsible for violence to be held to account, and for governments to prioritise peaceful alternatives.

3. The right to essential services. We help people access services that are crucial for their health and wellbeing. We urge governments to make sure essential services are available, and we challenge social norms that prevent people accessing the services they need.

4. Equality for all. We strive for a more inclusive world where identity – gender, ethnicity, caste, religion, class, sexual orientation – is no longer a barrier to equal treatment. We press governments and global institutions to implement policies and laws that combat inequality and discrimination. We work through churches and interfaith networks to challenge intolerance and promote inclusion.

5. Power to change institutions. We support poor communities around the world as they strive to influence decision makers at local, national and international levels. In the UK and globally, we campaign for change on critical issues such as climate change.

We deliver these objectives through a combination of long-term development work in poor communities, humanitarian responses to disasters and conflict, and bold advocacy.

The power of partnership

We cannot change the world alone. We depend on individuals in Britain and Ireland, and around the world, for their commitment and generosity. These supporters share our values and help us put them into practice. They play a central role in the sustainability and independence of Christian Aid, and in ensuring that our partnerships deliver impact for those most in need. (For more on our supporter partnerships, see p30).

We work with a variety of partners across the world, depending on the location, context and what we aim to achieve. In all, we work through 495 partner organisations, in 37 countries, who understand the communities in which they work and are best placed to support them. We work with churches and faith groups, including our 41 sponsoring churches, interfaith networks, and ACT Alliance, a coalition of churches and church-based organisations working across the world to transform the lives of poor and marginalised people.

In order to achieve an even larger-scale, deeper, more inclusive and lasting change in the lives of poor and marginalised people, in recent years we have increasingly sought partnerships with organisations in the private sector, government bodies, academic and research institutions, and membership bodies such as cooperatives and trade unions.

Our commitment to partnership is rooted in our conviction that people are actors in their own development. We believe that every human being is of equal worth and dignity, and that we are called to strengthen people's agency. It is by growing and deepening our partnerships that we have the best chance of achieving our ultimate goal: an end to poverty.

Our values

JUSTICE

Our determination to empower communities and to challenge the structures and systems that prevent them from rising out of poverty.

DIGNITY

Our belief that every human being is of equal worth and should be given the opportunity to realise their potential.

LOVE

Our motivation to love and care for others by standing alongside those who struggle against poverty, powerlessness and injustice.

SUSTAINABILITY

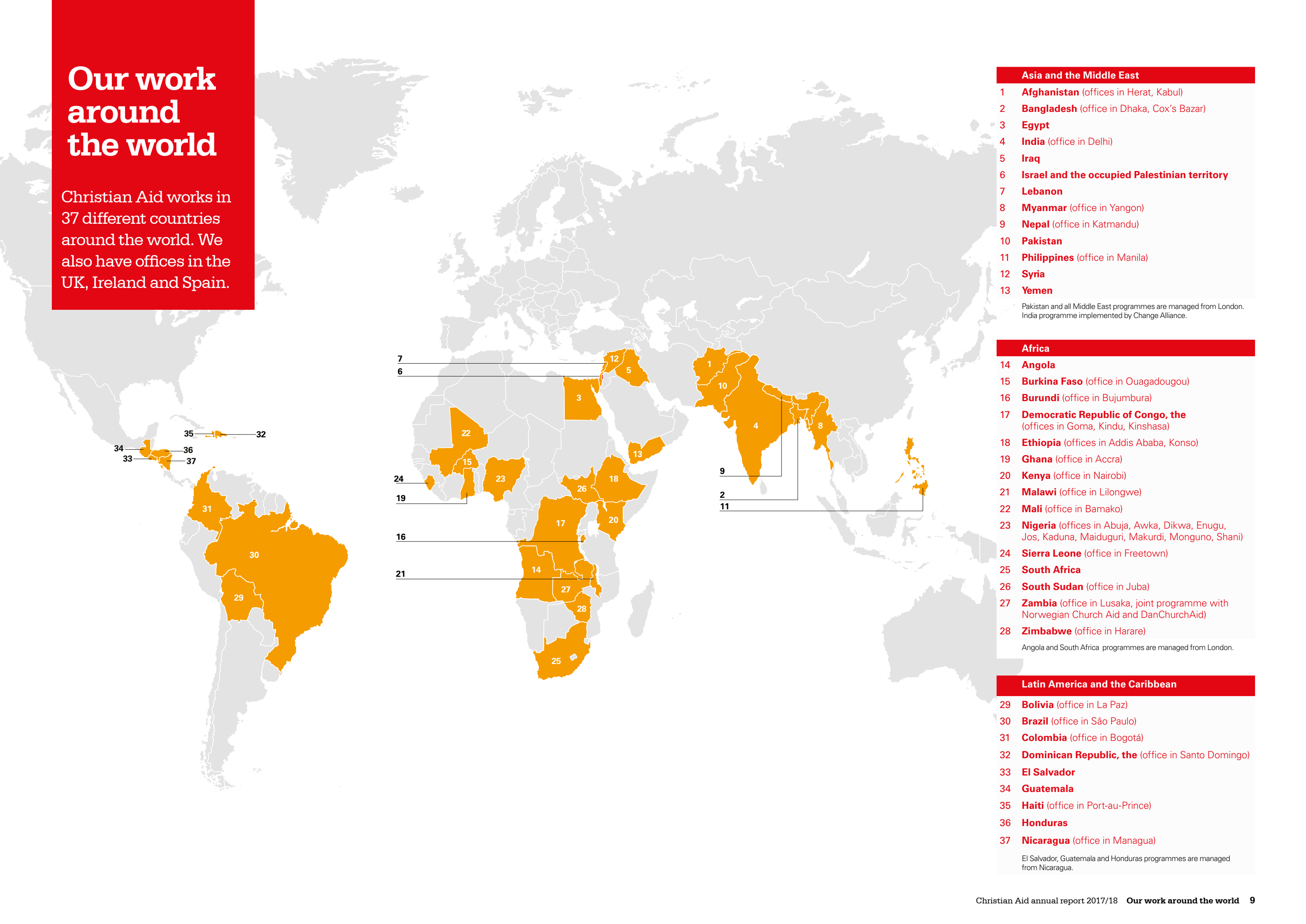
Our commitment to make responsible decisions to preserve the environment and to be accountable for resources entrusted to us.

PARTNERSHIP

Our willingness to work with churches, other faith groups, NGOs and governments, where it can be transformational to people in poverty.

Our work around the world

Christian Aid works in 37 different countries around the world. We also have offices in the UK, Ireland and Spain.



Asia and the Middle East	
1	Afghanistan (offices in Herat, Kabul)
2	Bangladesh (office in Dhaka, Cox's Bazar)
3	Egypt
4	India (office in Delhi)
5	Iraq
6	Israel and the occupied Palestinian territory
7	Lebanon
8	Myanmar (office in Yangon)
9	Nepal (office in Katmandu)
10	Pakistan
11	Philippines (office in Manila)
12	Syria
13	Yemen
Pakistan and all Middle East programmes are managed from London. India programme implemented by Change Alliance.	

Africa	
14	Angola
15	Burkina Faso (office in Ouagadougou)
16	Burundi (office in Bujumbura)
17	Democratic Republic of Congo, the (offices in Goma, Kindu, Kinshasa)
18	Ethiopia (offices in Addis Ababa, Konso)
19	Ghana (office in Accra)
20	Kenya (office in Nairobi)
21	Malawi (office in Lilongwe)
22	Mali (office in Bamako)
23	Nigeria (offices in Abuja, Awka, Dikwa, Enugu, Jos, Kaduna, Maiduguri, Makurdi, Monguno, Shani)
24	Sierra Leone (office in Freetown)
25	South Africa
26	South Sudan (office in Juba)
27	Zambia (office in Lusaka, joint programme with Norwegian Church Aid and DanChurchAid)
28	Zimbabwe (office in Harare)
Angola and South Africa programmes are managed from London.	

Latin America and the Caribbean	
29	Bolivia (office in La Paz)
30	Brazil (office in São Paulo)
31	Colombia (office in Bogotá)
32	Dominican Republic, the (office in Santo Domingo)
33	El Salvador
34	Guatemala
35	Haiti (office in Port-au-Prince)
36	Honduras
37	Nicaragua (office in Managua)
El Salvador, Guatemala and Honduras programmes are managed from Nicaragua.	

Highlights from our year

We helped to end conflicts, protected vulnerable people from violence, and supported communities and individuals in moving from violence to peace.

In Colombia, our partners' advocacy helped ensure that women were elected to senior positions in post-conflict peace structures.

We helped thousands of communities gain the power to change institutions.

In Sierra Leone, our programme has directly engaged 44,000 people to act as agents for change in their communities. Citizens are increasingly aware of their rights and are engaging with government agencies for better services.

Our partnerships with supporters made everything possible.

60,000 collectors and 13,000 churches stood up for poor communities around the globe during Christian Aid Week.

Over 25,000 people have emailed banks to stop funding fossil fuels, as part of the Big Shift campaign.

We helped thousands of poor communities adapt to climate change. We want everyone to have a fair share in our constrained world.

In Ethiopia, over 960,000 people now receive regular weather messages, helping them to plan and prepare for a changing climate.

We empowered some of the most marginalised people to overcome inequality: we believe in equality for all.

In India, our partners helped 1,500 households from marginalised communities to assert their land rights.

We helped thousands of people get the good-quality healthcare they deserve because everyone has a right to essential services.

In Kenya and Malawi, our partners helped more than 40,000 vulnerable pregnant women access life-saving healthcare.

We responded swiftly and effectively to humanitarian emergencies around the world.

Our partners delivered 150 humanitarian projects, reaching an estimated 1 million people.

In Nigeria we support displaced people and the families who shelter them. We have reached 240,000 people with food assistance.

Strategic report



Objective:

Fair shares in a constrained world



The new well in Tibtenga village, Burkina Faso, was built by Christian Aid and BRACED partner ATAD. It ensures a supply of clean water for Pauline Sawadogo and her family.

Fair shares in a constrained world

We strive to transform unjust and unsustainable economic policies and practices, so that poor and vulnerable people can thrive. We help the world's poorest to face disasters while protecting the natural resources on which all our futures depend.

What we want to achieve:

- Women and men living in poverty move beyond subsistence and are able to take advantage of opportunities and better manage risks affecting their lives, resources and livelihoods.
- Poor and excluded people and communities secure greater shares of income, value and assets through markets and economies that function more fairly.
- Governments, private sector organisations and citizens adopt approaches to development based on justice, equality and sustainability.

We focus on building resilience. This means empowering individuals and communities to anticipate, prepare for and adapt to change, including climate change, reducing the impact of disasters, making markets more inclusive and responding to humanitarian emergencies. For more on our humanitarian work, see p27

Highlights

Resilience is a major theme in 19 of the countries in which we work, helping communities across the global South to adapt and thrive. We have helped address chronic climate vulnerability in rural Malawi, promoted resilience for thousands of people in Burkina Faso and Ethiopia, and reduced the impact of potential future disasters in remote areas of Myanmar. Also see p.25 for more on our advocacy work to tackle climate change.

In Kenya and Afghanistan, we have supported marginalised producers and workers to improve access to markets for their products, achieve better working conditions and increase their incomes.

Building resilience to climate change risks

A six-year, £30.6m UK aid programme - of which the Christian Aid component was over £15m - the Enhancing Community Resilience Programme (ECRP) helped communities set up early warning systems for disasters, and trained farmers in resilience and sustainability.

Christian Aid led a consortium of 11 local partners and 2 international NGOs. External evaluation found that ECRP reached more than 177,000 vulnerable households in **Malawi**. It strengthened life-saving warning systems, indirectly benefiting over 1.5 million people. An impact analysis of crop production and income flows shows £2 to £3 of benefits per £1 invested.

The project achieved an overall A+ rating from the Department for International Development (DFID). The final evaluation reported that it had 'helped to mitigate the impact of a succession of severe shocks, including floods and droughts'. DFID stated that ECRP had made a unique contribution to building resilience in Malawi.

In Malawi, ECRP generated between £2 and £3 of benefits for each £1 invested

Between 2014 and 2018, we worked with 16 local and UK partners to implement the Building Resilience and Adaptation to Climate Extremes and Disasters (BRACED) programme. We worked with communities in high-risk locations in Ethiopia and Burkina Faso to promote resilience in the face of increasingly erratic weather patterns and climate shocks.

In **Burkina Faso**, through new income generation activities and regular weather messages, 484,000 people reported an increased capacity to cope with irregular and reduced rainfall over the project's four-year span. Low-income households had been less likely to access or use climate information at the start; they have since overtaken higher-income groups. Through a social warrantage scheme, nearly 60% of female participants with low incomes can earn enough to meet their needs, compared to none before the project. These outcomes were confirmed by external qualitative evaluation.

In **Ethiopia**, internal monitoring shows that over 960,000 people now receive regular, reliable and easily

In Ethiopia, over 960,000 people receive regular weather messages, helping them plan for a changing climate

understandable weather messages, helping them to plan and prepare for a changing climate. Around 20% more of the poorest women in the project reported playing an equal role in decision making with men by the end of the programme.

Before the Strengthening Emergency Preparedness Systems (SEPS) project, communities in the remote hilly region of Southern Shan, **Myanmar** had little access to crisis information and few plans in place for crisis response. Three years on, partners DEAR Myanmar, RIMES, KBC, KESAN and DCA-NCA, with our support, have strengthened community resilience and reduced the impact of potential future disasters such as landslides, heavy rains, deforestation and forest fires. Partners' reports confirm that the project, in 50 remote villages, has reached around 20,000 people. All villages have local preparedness plans and women are taking a strong role in the new disaster management committees.

Promoting inclusive markets

Our partner RAADA, the Rehabilitation Association and Agriculture Development for Afghanistan, helped to establish the Zanan-e-Herat Silk Production Company in **Afghanistan**. It reports that it provided 1,500 women with better pay, greater equality and dignity, and safe working conditions. These women are being supported to make all the decisions in the company and engage with different stakeholders on their own.

In the arid and semi-arid areas in **Kenya**, beekeeping contributes to food security, poverty reduction, employment creation and income generation. Our inclusive markets projects - which focus on sorghum and mung beans as well as honey - recognise the potential of opening these markets to poor and marginalised communities. By 2017, the Kenya Apis Enterprise project had reached over 760 women and 2,700 men.

Honey hubs are a key part of this. These are enterprises in key locations that enable the pooling of honey, processing, coordination of sales and access to finance

and services. Four hubs now operate in different areas, giving producers a lump sum for all their produce in a single sale. The project improves production and apiculture systems to increase quality and quantity. Organising all trained beekeepers into cooperatives creates effective economies of scale and ensures that production and trading skills are passed on. The project also allows women and young people to gain an economic stake in a profitable enterprise.

Challenges and learning – building long-term confidence in change

Through BRACED, we learned that it can often take up to two years for farmers to trust and use scientific climate forecasts. Facilitating spaces for farmers to listen to and discuss scientific climate information helped this process. Enabling farmers to significantly reduce their vulnerability to climate extremes also requires them to move away from reliance on rain-fed agriculture. Such changes need high investment of resources or innovative approaches. Providing access to savings and loans, especially for women, plus access to more climate-resilient animals, like chickens, helped farmers cope with times of low rainfall.

An external evaluation found that ECRP's longevity was important in its success. A six-year implementation timeframe allowed for greater efficiency: delivery systems took time to establish but ultimately reached large numbers of households in a cost-effective manner. The programme has influenced the development of different government policies and new resilience programmes by other NGOs and donors, with at least one major donor-funded programme being modelled on its approach.

Note on data

The figures in this report come from a mix of sources. Our evidence is carefully gathered from our own internal data systems, monitoring and evaluation reports, annual reports from countries in which we work, partner reports and external evaluations. Throughout the report, we have noted where figures are estimates, as well as where they record multi-year progress or simply reflect 2017/18. Some figures have been rounded, and we have striven to avoid double counting.

A portrait of an older man with grey hair, wearing a dark blue polo shirt and a necklace. He is looking slightly to the right with a calm expression. The background is a vibrant, abstract painting with splatters of pink, yellow, and black. A red rectangular box is in the top left corner.

Objective:

From violence to peace

El Salvador - Supported by our partner FESPAD, poetry teacher Jorge Alberto Ramirez helps young women with a background in gang culture to express themselves and come to terms with their experiences.

From violence to peace

We help to protect those most at risk of violence, identify and challenge its causes, and transform conflict peacefully.

What we want to achieve:

- Those most at risk of violence are safe, secure and protected, and are more resilient.
- The risk of gender-based violence is reduced, survivors receive adequate support, and women, men and institutions are working to change the conditions which lead to gender-based violence.
- Communities we support feel empowered to successfully challenge the key drivers of violence. Efforts are made to hold perpetrators to account but also inspire them to rehabilitate, and inclusive peace-building initiatives at all levels transform violence into lasting peace, justice and security.

Highlights

Our work to support the shift from violence to peace covers 18 country programmes across Africa, Asia, Latin America and the Middle East. When we work on peace, we seek to target the root causes of violence; we want to engage with national peace and reconciliation processes. We aim to make sure that humanitarian interventions are sensitive to conflict, and we seek to help communities in tackling gender-based violence.

Last year, we effectively engaged authorities on violence reduction at regional and national levels. Partners were instrumental in creating an environment where peace was prioritised and role models, such as faith leaders and human rights activists, were supported to challenge the status quo. We saw this in the role of civil society organisations, both in the peace process in Colombia, and in working for safer communities in Central America, as well as the intervention of Zimbabwe's church leaders.

Other partners in Zimbabwe have successfully engaged with state institutions in the cause of civil and political rights. And we continue to support work for peaceful and just outcomes in Israel and the occupied Palestinian territory (loPT), through the international forum of the International Criminal Court (ICC).

Building peace and stability through institutions

In **Zimbabwe**, the Zimbabwe Human Rights Commission (ZHRC) has invited our partner Zimbabwe Peace Project (ZPP) to join a working group on civil and political rights. This is the first time ZPP has been given such a role, allowing it to discuss issues such as the framework for police arrest, custody and pre-trial detention, and to receive feedback from ZHRC on cases referred to it. ZPP has also raised questions to the Zimbabwe Electoral Commission on reports of voter intimidation.

ZPP is working with leaders on peace pledges, for communities to live without hate language or violence

ZPP also works to promote peace within communities. Following its work, traditional, community and national leaders in Chilonga, Chiredzi signed a peace pledge to live in harmony without hate language or violence and with tolerance for diverse opinions. This is the first community in which ZPP has worked on such a pledge, and the strategy will be rolled out to other peace structures.

In 2017 the 26 bishops and heads of churches of the Zimbabwe Council of Churches – a Christian Aid partner – issued a plea for calm and peace during the tension that followed the deposition of Robert Mugabe. This was one of the few occasions, in recent years, that the church had spoken out on issues of national concern. The council also signed a memorandum of understanding with the National Peace and Reconciliation Commission to lead community peace and reconciliation activities as part of a church and civil society collaboration.

In **loPt**, progress towards accountability is evident in the advancement of the ICC's preliminary investigation into

alleged violations of international humanitarian law by all parties since 2014. This was despite pressure to silence and discredit organisations contributing to the process.

In 2017, partners submitted substantive communication to the prosecutor of the court, detailing the long-term, systematic undermining of Palestinian rights that are consequences of the Israeli occupation. This provided detailed evidence to the process and, in so doing, strengthens international law. This has implications for accountability by supporting the process whereby the ICC can open criminal investigations into violations on both sides of the conflict. Partners Al Haq and PCHR played a key role in this process.

In Colombia, women were elected to senior positions in the post-conflict peace structures

Addressing violence against particular groups

In **Colombia**, women were elected to senior positions in the post-conflict peace structures, and the courts advanced the interests of women affected by conflict violence. Our partners had strongly advocated that women and human rights defenders should have key positions in the new transitional justice system.

In **Guatemala** the National Commission for Children and Adolescents, made up of public institutions and civil society organisations, updated the Public Policy of Comprehensive Protection of Children and Adolescents (2017-2032). The National Congress approved the policy after engagement from our partner Caja Ludica, which had lobbied for the policy to focus on youth protection.

In **El Salvador**, the Government showed political will to address violence by reviewing the Safe El Salvador Plan and committing to taking steps on community safety in deprived urban areas. This followed pressure from Christian Aid partner FESPAD – an NGO promoting human rights and fairness in the justice system – which consistently lobbied for the full implementation of the Safe El Salvador Plan and for community safety to be prioritised.

Our work has led to increased resources to tackle gender-based violence in El Salvador and Guatemala. Partners ensured that women from Guatemala's ethnic minorities who experienced gender-based violence had access to support services. However, achieving gender equality takes time, and challenges the assumptions of partners as well as beneficiaries.

Challenges and learning - navigating the uncertainties of conflict

In different countries, we are strengthening our understanding of what it takes to build peace, and to support partners to adapt appropriate strategies. In some places, this means using theatre and the arts to promote peace, in others greater advocacy and political engagement, or a combination of both. If the context changes, our analysis and strategies also change.

For example, the context has changed in Zimbabwe and Angola, owing to recent political changes. This presents new opportunities for peace building, but necessitates renewed contextual analysis to consider what can be pursued in the new political dynamic.

In Colombia, significant developments in the peace process included the beginning of talks with the National Liberation Army. Despite this very positive development, violence against human rights defenders continued at alarming rates. Managing and mitigating these attacks, by supporting partners on protection work, continues to be a major area of focus.

In Central America, gang violence continues to be a threat. Coordination with authorities is also difficult in some areas because of their lack of control. We have worked with partners to analyse the situation, and to develop plans and protocols to help them protect themselves and beneficiaries.

Also see case study on p38 for further information.

Objective:

Right to essential services

Mother to Mother groups
meet in Narok West, Kenya,
to champion the use of
healthcare facilities



Right to essential services

We help people to access services that are essential for healthy lives, using a holistic approach to programming. We strengthen health services; we improve health governance, making services accountable to the people they serve; and we tackle unequal gender and social norms that are harmful to health and wellbeing.

What we want to achieve:

- Improved accountable governance and increased financial commitment for good-quality essential services that ensure equitable and inclusive access, quality service provision and community participation, and a global system that supports this.
- The most vulnerable and marginalised people, in particular women and girls and those most likely to be left behind, are able to access quality health services.
- Communities have increased capacity to anticipate, adapt and organise to prepare for and respond to health challenges.

Highlights

We are implementing health programmes in eight African countries, Myanmar, and Central America. Over the past year we have seen improvements in reproductive, maternal and child health in Kenya, Malawi and Nigeria, progressive shifts in social norms in Kenya and strengthened resilience in the face of health-related emergencies in Sierra Leone and Ethiopia.

The Ellis-Hadwin health legacy project - launched in 2017 in five countries - is testing our health programming approach in Sierra Leone, South Sudan and Burundi, while supporting the continuation of our holistic, integrated approaches in Kenya and Nigeria.

This year, we also commenced a five-year, USAID-funded project in Kenya that aims to reach 170,000 orphans and vulnerable children, from 52,000 households, who are affected by HIV/AIDS.

Improved health services for girls and women

With over £3m funding from the UK Government, our three-year UK Aid Match programme to improve the health of mothers and babies in **Kenya** and **Malawi** came to an end in 2018. Thanks to a combination of our own monitoring and external reports from partners and others, we know that 40,000 vulnerable pregnant women have had access to life-saving healthcare in Kenya and Malawi. For a second year running, the Department for International Development gave the project an A rating.

40,000 vulnerable pregnant women have had access to life-saving healthcare in Kenya and Malawi

In **Kenya** the community referral system in Isiolo County using frontline workers increased the utilisation of maternal and newborn health services as envisioned. Our internal learning exercise revealed a 36% rise in assisted deliveries at the end of the project in the areas where the referral system operated. We also saw advances in social norms in Isiolo. Through the work of our partner CREAW, the council of elders has made commitments to address harmful cultural practices such as female genital mutilation (FGM) and early marriages. For example, the Meru tribe chapter of the council of elders has outlawed FGM in their constitution. Overall, the project has reached close to 34,000 people in Isiolo.

Our three-year, UK Aid Match funded Partnership for Improved Child Health (PICH) project in **Nigeria** is working to reduce mortality among under-fives, targeting nearly 200,000 children. We are implementing an integrated community case management approach to improve nutrition and address three main causes of childhood illnesses: malaria, pneumonia and diarrhoea.

The PICH project in Nigeria addresses childhood illness: health workers can now provide life-saving interventions to over 130,000 children under five

In the second year of the project, thanks to our partnership with two local organisations - Ohonyeta Caregivers and Jireh Doo Foundation - and local and national government bodies, we have evidence of increased access to healthcare after building the capacity of more than 1,130 health workers and selected community health volunteers and extension workers. They are now able to provide first- and second-line life-saving interventions to over 130,000 children under five (66% of the vulnerable populations of children under five), as recorded by our internal reporting. These interventions have contributed to a fall in child mortality and morbidity in Benue State, north-central Nigeria.

Community readiness and resilience

In **Sierra Leone**, we continued to strengthen community resilience and preparedness after the Ebola outbreak, through structures like mothers' support groups, village development committees and health facility workers. As a result, there is better coordination of health service delivery in terms of access and quality, ownership and maintenance of health facilities, as well as improved relationships between health workers and community members who visit the facilities. After improvements to 11 peripheral health units, monitoring data shows that attendance has increased by an average of 18% and satisfaction levels of community members by 72%.

In **Ethiopia**, external evaluation confirms that our three-year Preparedness and Early Response to Public Health Emergencies project in Gabella state has made significant changes. Thanks to our consortium approach with Amref Health Africa, the Ministry of Health and the National Meteorology Agency, by 2018 disease surveillance reporting had increased by nearly 60% over the project's lifespan, now the highest level in the country. The state laboratory's microbiology unit now has the capability to analyse specimens in-house, rather than sending them to the capital, which could reduce diagnosis time by at least two days. Communities are receiving better and faster service as a result of training close to 500 health workers and community health volunteers. Various community and government stakeholders are also working more closely as a result of our work.

Challenges and learning – strengthening our integrated approach to health

We have expanded our holistic approach to health, but not all country programmes have been able to adopt this approach, especially those in fragile settings and where the weakness of public health services is a challenge. We have also faced challenges in monitoring the impact of this integrated approach, for example with livelihoods and inclusive markets, to ensure resilience of the communities we work with, sustainability and long-term impact. We will improve these aspects at country programme and project levels over the next year.

We are researching ways to integrate interventions on non-communicable diseases into our health work. In Kenya, we are exploring the barriers faced by adolescent girls when accessing nutrition services; there and in Sierra Leone, we are researching how to engage with the private sector in our health work. These approaches will build our knowledge base and capacity of integrated health programmes, helping to ensure that programming is more fully grounded in evidence.

Objective:

Equality for all



Music and dancing at a workshop in Para, northern Brazil. Our partner CPI helps indigenous and marginalised groups to understand risks from mining and dam projects, and to assert their legal and cultural rights.

Equality for all

We will help to reduce structural and gender-based inequality. We will create a more inclusive world, where identity – gender, ethnicity, caste, religion, class, sexual orientation – is no longer a barrier to equal treatment.

What we want to achieve:

- To bring about changes in the social and political environment to promote equal gender relations and women's empowerment.
- To challenge and change social and political factors that reinforce exclusion on the grounds of identity.
- To ensure that we integrate analysis of gender and exclusion into all aspects of our work and thinking.

Highlights

Tackling gender inequality and other forms of exclusion cuts across all our projects globally. In 2017 we influenced UN policy making on tax, and expanded the faith movement for gender justice and equality. In Nigeria, we have helped challenge norms that negatively affect adolescent girls, while in Israel and the occupied Palestinian territory (loPt), India and Brazil, we supported marginalised people to claim their human rights.

Linking economic justice with gender equality

An important event took place this year for gender equality – the 62nd session of the UN Commission on the Status of Women, the principal global policy-making body on gender equality. Together with the Global Alliance for Tax Justice, and our national and regional partners, we successfully advocated for the final outcome document to recognise the importance of progressive tax policy for funding women's human rights. We also ensured that the document referred to combatting illicit financial flows: this is one of the main ways in which developing countries lose vital domestic resources for financing women's human rights.

At the UN, we advocated for progressive tax policies to fund women's human rights

Establishing a faith movement for gender justice

Christian Aid, through the work of Side by Side, has increased the recognition and support for multi-faith actors to address gender and identity-based exclusion. Side by Side has continued to grow in Latin America and the Caribbean, Asia and the Middle East, and Africa. At a regional West Africa conference in Ghana, Side by Side succeeded in bringing together traditional, Christian and Islamic faith actors from 10 countries.

By championing this role of faith actors, Side by Side is establishing an authoritative voice. The Department for International Development consulted Side by Side in drafting a gender equality policy paper in March 2018, which highlighted the role that faith can play in shaping identity, attitudes and practices. Side by Side co-leads a Partnership for Religion and Sustainable Development workstream that helps international institutions to support a faith response to the Sustainable Development Goals (SDGs). Alongside Global Affairs Canada and Islamic Relief Worldwide, Side by Side has contributed to supporting indicators of SDG 5, to achieve gender equality and empower all women and girls. This has ensured that we achieve international recognition and support for faith actors in promoting gender justice.

Defending the human rights of the most excluded

Through our partners, we support excluded communities to access their rights, including access to land in India and Brazil, and the empowerment of women in Gaza to hold local authorities to account.

In Gaza, **loPt**, where civil society space continues to shrink and legal accountability mechanisms are being eroded, our local partner the Palestinian Centre for Human Rights (PCHR) has supported 670 women to secure legal aid services including child custody and alimony support in 2017 (a 10% increase from 2016). Women have reported feeling more trust and confidence

in seeking legal services after participating in human rights training led by our partner. In all, 25 young people raised their human rights concerns with decision makers. This was significant, as it was the first time that these young people had challenged decision makers publicly.

Our two-year Collective Action for Adolescent Girls Initiative, completed in July 2018, has reached over 700 adolescent girls in 12 communities in northern **Nigeria** with knowledge, capacity and life skills. In collaboration with the Gender Awareness Trust and Development and Peace Initiative, we helped communities to openly and safely discuss issues including early marriage and economic empowerment for adolescent girls. This safe space revealed that certain social norms were not acceptable to everyone in the community, but there had been no opportunity to challenge them. Work with men and boys in Makarfi and Chikun, on positive masculinity and gender sensitivity, increased their knowledge of issues affecting adolescent girls, giving them the skills to become champions on these issues. Our internal report shows that the project engaged with 144 faith actors who are now supporting parents to rethink the choices presented to girls. A growing number of adolescent girls who were out of school are being re-enrolled.

In India, our partners helped around 1,500 households claim individual land titles

In **India**, under the Forest Rights Act 2006, marginalised communities are fighting to regain lost cultural and social rights and to restore their relationship with forests and other natural resources. Through increased access to information and rights to services, three Christian Aid partners in four Indian states have ensured that indigenous and tribal communities can make claims under the Forest Rights Act. Enhanced involvement of village governance members and collaboration between civil society organisations, local councils and the state administration have led to the protection of the indigenous rights of tribal and Adivasi communities. Our partners report that, last year, around 1,500 households received individual land titles from government authorities (1,508 acres) and 17 villages received common community land rights (338.2 acres).

The official decision not to grant a licence to build a thermoelectric plant in the Piaçaguera region of **Brazil** has been hailed as a victory for indigenous people, environmental organisations and the population of the region who, since early 2017, have been denouncing the negative consequences of pursuing the project without the necessary participatory debate. Work by our partner CPI and communities has included raising awareness about impacts on indigenous lands, developing joint actions with the indigenous communities and environmental NGOs, and advocacy work with government institutions and local politicians to expose technical gaps in the project, as well as its impacts on the Atlantic Forest and indigenous communities.

Challenges and learning - addressing inequalities

Across our programmes, we continue to see that projects to enhance women's leadership at community level must engage traditional male leaders. Where we are working with human rights defenders, a key learning is that they can adequately respond to atrocities and violence against women with less backlash only when they are effectively networked and supported through capacity building.

A lack of government data and its inadequacy for evidencing excluded groups, coupled with limited resources and expertise within civil society, including Christian Aid, poses a significant challenge. However, where we have drawn upon external expertise, we have taken more confident steps in areas where we have less experience. In Brazil, for example, the country programme is taking guidance from our longstanding partner the Landless Workers' Movement (MST) on how to respond to landless people who are also marginalised because of their sexual orientation or gender identity.

Our work on gender and inequality has highlighted the need for us to continue to move beyond traditional approaches that often see inequality through a single lens, and to develop a deeper understanding of multiple axes of inequality in political and social settings. We are challenged to further develop our adaptive and flexible approaches to programming, invest in in-depth analysis, community-based approaches and the involvement of multiple stakeholders if we are to realise our commitment to gender justice and equality for all.

Objective:

Power to change institutions



The UK Big Shift campaign calls on the four biggest high-street banks to move their investments from dirty fossil fuels to clean, renewable energy.

Power to change institutions

We want to see all people having the power to influence institutions, so that the decisions affecting their lives are made responsibly and fairly.

What we want to achieve:

- Reduced inequality within international institutions, and reforms that strengthen the position of developing countries in setting policies that affect their futures.
- Private and public institutions to base their decision making on long-term thinking, aiming for a rebalancing of power, accountable governance, and environmental and social sustainability that builds secure, thriving communities.
- Poor and marginalised women and men to be included in decision making at all levels, within a strong and independent civil society.

Highlights

We supported poor communities and civil society organisations to influence decision makers, including local and national governments and private companies. Our work in South Africa, Sierra Leone and Ghana included advocating for minimum wage legislation, public services and action against illegal mining. Across the globe we campaigned for change on fiscal transparency at different levels of government and made progress on climate change demands through national, regional and global advocacy and policy work.

Tackling climate change

The **Big Shift campaign** is an advocacy coalition of 40 organisations driven by Christian Aid and CAN-International. It made a significant contribution to the World Bank's promise, in 2017, to demonstrate how it is meeting its commitments to shift from fossil fuels to renewable energy. The bank will report on its emissions over its whole portfolio as a first step to aligning with the global climate goals. At the One Planet Summit, the World Bank Group also announced that it will not finance upstream oil and gas after 2019.

Our very successful Clean Energy Now campaign in Kenya is part of the Big Shift. An innovative social media

campaign built a following of 33,000 mostly young Kenyans on Facebook and Twitter within just six months. It helped to make clean energy access an electoral issue in the 2017 presidential elections through national and local campaigning, an opinion poll and targeted media and parliamentary work.

Our work played a significant role in persuading the World Bank not to fund upstream oil and gas projects

Since 2016, the UK Big Shift campaign has focused on the country's largest high-street banks: Barclays, HSBC, Lloyds and RBS. In 2017, we stepped up our actions with visits by Christian Aid supporters to local bank branches all over the UK, alongside e-actions and postcards. These helped to open doors for us with senior executives in HSBC, RBS and Barclays. 2018 has seen further restrictions by all four banks on coal finance in particular.

Achieving just economic systems

A key focus area for us is **financial transparency**, as part of the Financial Transparency Coalition (a group of 12 organisations from the global North and global South). The coalition seeks to curtail illicit financial flows through the promotion of a transparent, accountable and sustainable financial system that works for everyone. In the last financial year we saw some important progress in a number of key areas.

Our high-level advocacy laid the groundwork for a recent major policy success when, in May 2018, the UK Parliament enacted to ensure that all its Overseas Territories must publish public registers.

In another area of transparency, Vodafone, a target of early Christian Aid tax campaigns, has announced that it will provide a full public breakdown of its businesses and tax affairs in every country in which it operates. This sets a critically important precedent and comes after

dialogues with a group of private sector actors that we initiated after our 2015 'Getting to Good' report with Oxfam and Action Aid.

We also gained extensive media coverage for our response to the 'Paradise Papers' exposure of the size and nature of the offshore system, which concentrates wealth and power inequality across the globe.

Enabling citizen engagement and change through state institutions

South Africa's Parliament passed the country's first-ever national minimum wage legislation in 2018. The Studies in Poverty and Inequality Institute (SPII), a Christian Aid South Africa partner, directed the minimum wage negotiations as Community Constituency chief negotiator through discussions with the government, business and organised labour, achieving a higher rate than initially tabled. SPII will continue to advocate for a decent living wage, but the agreed wage of R20 (US\$1.40) per hour is an essential first step. SPII has used the process to leverage political commitment to adopt a comprehensive social security system; this would provide income security for all people living in the country, as guaranteed in the constitution.

Our partner was influential in South Africa's Parliament passing the country's first-ever national minimum wage legislation

Through large governance programmes we have been supporting new spaces for dialogue between citizens and the state, and mobilising citizens and civil society to demand accountability from decision makers.

The UK aid-funded five-year £23m **Strengthening Transparency, Accountability and Responsiveness programme** (STAR-Ghana) is led by Christian Aid. Now in its third year, more than half of the organisations we supported have engaged with and influenced official decision-making bodies. For example, civil society groups developed a national campaign to address illegal mining and its economic and environmental effects: this contributed to changes in the law on small-scale mining and improved water quality for communities.

In Sierra Leone, our **Strengthening Accountability Building Inclusion** (SABI) programme has fostered positive relationships between citizens and the state. Data collected by our consortium partner Restless Development shows that the programme has directly engaged over 44,000 people as change agents for improvements to service provision in their communities.

Midway through implementation, the four-year £7.5m programme, funded by UK aid, shows evidence of citizens' increased awareness of their rights and entitlements, increased uptake of services, and increased engagement with government representatives, alongside a greater responsiveness on the part of government agencies. We have seen tangible results from community and ward-level action plans - from the allocation of additional health and education staff, to renovated schools and clinics, and the introduction of school feeding programmes. SABI has become a catalyst for community collaboration and self-mobilisation to undertake development actions.

Challenges and learning - holding governments to account

The Power to Change Institutions is an objective that cuts across most of our work. It relies on citizens being able to challenge powerful institutions, such as governments, and hold them to account. This is easier in some countries where democratic spaces or platforms exist, or can be created, for citizen-state engagement. However, we are in an era of tighter regulation and increasingly restricted space for civil society in many countries, including the UK. This makes it difficult for our partners to work, and requires continuous development of appropriate strategies.

In our economic justice work, we need to focus more on the opportunities and problems of using private sector finance to deliver the Sustainable Development Goals. Developing countries are sometimes encouraged to attract investment by offering tax incentives. However, poor management and a lack of transparency can undermine good governance and provide opportunities for corruption. We have developed a scorecard for civil society organisations to assess their own government's use of tax incentives. We worked with a partner in Central America, ICEFI, to create scorecards for three countries in the region; these will be used to inform research and advocacy in Latin America and globally.

Our humanitarian work

Christian Aid site-manages Jamtoli Camp in Bangladesh, helping to provide food, clean water, safe shelter and medical care.

Our humanitarian work

In 2017 the UN set at 140 million the number of people across the world needing humanitarian assistance due to conflicts, natural disasters, epidemics and displacement. Christian Aid and its partners have needed to find a response to unprecedented levels of humanitarian need.

Christian Aid approaches humanitarian crises in three ways.

- We look to provide life-saving assistance to those who need it most.
- We build the long-term resilience of vulnerable communities to cope with future threats.
- We advocate to those in power, urging them to tackle the causes and consequences of crises, so that vulnerable people can access humanitarian aid and are better protected.

We consider that our approach distinguishes us in two ways from much of the sector.

First, we believe that local organisations understand the needs of their communities better than outsiders, and that they deserve a stronger role in crisis response and recovery. We channel 85% of our humanitarian spending through local partner organisations.

Second, we believe that, as far as possible, we should let affected populations lead the design and implementation of crisis response and recovery. Our ambition is to empower survivors, maximising their agency and dignity.

In 2017/18, our partners delivered 150 humanitarian projects in 26 countries, reaching an estimated 1 million people in need.

Humanitarian responses in action

In August 2017 violence against the Rohingya people escalated in **Myanmar's** Rakhine State, forcing hundreds of thousands of people to flee for safety. The Inter Sector Coordination Group (ISCG) notes that more than 850,000 Rohingya are now in camps on the **Bangladesh** border.

Christian Aid acted quickly to meet the immediate needs of crisis-affected families. The initial response included the distribution of 15-day food rations in partnership with the UN World Food Programme; distribution of shelter kits with support from the International Organisation for Migration; and the provision of medical assistance through our local partner Dhaka Ahsanian Mission. For the first time, Christian Aid took on responsibility for site-managing a refugee camp - Jamtoli Camp, which

has a population of around 51,000 according to the ISCG. Meanwhile, a well-established local partner in Myanmar, MCC, reports providing food assistance to over 8,000 internally displaced people in Muagdaw and Budhitaung township in Northern Rakhine.

The UN estimates that over 40 million people across South Asia were affected by two months of persistent monsoon rains in 2017, causing flooding in **India, Nepal and Bangladesh**. Lives were lost, while survivors' homes and livelihoods were destroyed. Hundreds of thousands of people were evacuated to temporary shelters. Shelter, food and water were provided to around 45,000 in India, 15,000 in Nepal, and 3,000 in Bangladesh as noted by Christian Aid and partner monitoring reports.

In the siege of Eastern Ghouta, our partner still provided food to 12,000 people, showing the value of our localisation approach

In the Middle East, Christian Aid and partners continued to respond to crises in **Syria, Iraq and Gaza**. Last year, the conflict in Syria worsened. According to ACAPS, around 6.5 million Syrians have been displaced, and 5 million are now refugees; 4.5 million people found themselves trapped in besieged towns and hard-to-reach areas. We delivered essential services to vulnerable populations, including in areas where civilians are deliberately targeted. Our food kitchen in Eastern Ghouta was a major achievement. In March 2018, at the height of the siege, our partner was able to cook and distribute food to 12,000 people, when even the UN and the ICRC could not get food convoys into the area – an example of the value of our localisation approach.

In **Lebanon**, we work with our partner Association Najdeh to provide non-formal education and psycho-social support to Palestinian refugees, including from Syria. Mouvement Social ensures vulnerable children across Lebanon can continue their education and access psychological support. Lebanese organisation Kafa supports the most vulnerable female refugees who have experienced exploitation and domestic violence in the Bekaa Valley. In Iraq, our partner REACH has provided food and kerosene for winter to displaced and host communities, as well as vocational training to refugee communities living in northern Iraq.

In **Yemen**, Christian Aid supported Action Against Hunger's Moderately Acute Malnutrition project, reaching around 52,000 people including children under five, pregnant women and new mothers. Action Against Hunger responded to the cholera outbreak by running a diarrhoea treatment centre and 34 oral rehydration centres in two districts of Hodeidah governorate.

In the European refugee crisis, we continued to support partners in **Serbia** and **Greece**. Projects in both countries were grounded in the idea of wellbeing, protection and the need to foster community cohesion as a way to positively influence coping mechanisms and inclusion. In Serbia, our partner Philanthropy provided vocational training and social activities within the camps to help refugees regain a sense of purpose and familiarity, supporting wellbeing after a rise in mental health issues. In Greece, our partners provide food, clothing, psychosocial support, legal advice and housing to families and unaccompanied children in Athens and Thessaloniki.

Our work in Nigeria supports both displaced people and the families who shelter them. We have reached 240,000 people with food assistance

Famine affected parts of **South Sudan**, leaving 6 million people in urgent need of food, as noted by ReliefWeb. This followed more than three years of devastating conflict, which has forced millions to abandon their homes. The situation was also grave in **Somalia, Kenya** and **Ethiopia** where, as noted by ReliefWeb, 14 million people were affected by hunger, caught up in what the UN considers the region's worst drought in 50 years. In response, we scaled up emergency responses in Kenya, Ethiopia and South Sudan, including the provision of cash and animal feeds.

Armed conflict displaced at least 1.7 million people in **Nigeria**, according to Amnesty International. We are supporting people in north-east Nigeria, in Borno, Adamawa and Gombe states. ReliefWeb noted in 2015 that nearly 80% of displaced people live with families who offer them shelter. We are one of the few humanitarian organisations giving life-saving support to both displaced

people and these host families. As per information from our internal monitoring, post-distribution reports and partner field reports, we have reached 240,000 people with food assistance; provided 160,000 households with livelihood support to produce their own food; provided cash transfers to 21,000 people for their essential needs; and supported 22,000 children under five with nutrition.

In the **Democratic Republic of Congo**, we provided rapid response to internally displaced people in Kasai region, reaching 200,000 people – as per our partners' report - with food security, shelter, water, sanitation or protection between January and July 2018. We and our partners were among the first to intervene and provide a holistic response to affected populations in remote areas.

In **Haiti**, we provided assistance to the victims of Hurricane Irma. In Fort-Liberté, with the help of our local partner Haiti Survie, around 200 people have received support to repair their homes and make them more secure, 82 vulnerable families received seeds and tools so they can start farming again, and 100 vulnerable families managed to meet their basic needs through cash transfers.

Learning – finding what works locally

We believe that putting affected populations in the driving seat is the key to an appropriate, contextualised, dignified and sustainable response. We received a £1m three-year grant from the Department for International Development for our Linking Preparedness, Response and Resilience consortium programme (2015-2018), which worked with King's College London to explore how humanitarian responses can be designed and delivered in a way that most helps to strengthen community resilience to future events. The project developed an innovative survivor-led response approach, with DanChurchAid and the Church of Sweden, which was successfully field-tested by 10 local partners in Myanmar and Northern Kenya.

Innovation entailed new ways of putting people affected by crisis in the lead of their own response and recovery. For instance, we helped disaster survivors to identify their own needs; we then provided micro-grants so they could implement their own action plans. The pilots made a significant contribution to sector practice and we hope to continue learning, improving, replicating and scaling up such methodologies.

Also see case study on p42 for our work on digital cash transfers.

Supporter partnerships



Christian Aid Week:
Amanda Mukwashi
and the Rev George
Bush celebrate with
supporters in London.

Supporter partnerships

The partnerships we nurture with supporters in Britain and Ireland are as important as our partnerships in our worldwide programme delivery. Our supporters are vital to our independence, sustainability and ultimately the success of our mission to end poverty.

We seek to inspire more of these transformational relationships. Our presence in the regions of Britain and Ireland and our direct communication with supporters nurture our relationships and inspire more people to step up as agents of change. Through brave storytelling and focused campaigning, we seek to expose the scandal of poverty and to demonstrate the impact our supporters have on poverty and its causes.

In an ever-changing environment, we don't take for granted the steadfast loyalty and commitment of our supporters, who offer no end of encouragement and inspiration to us. We have been listening to what they are telling us about the impact of these changes, especially on house-to-house collections in Christian Aid Week, and we have committed to transforming this flagship moment by 2020.

We are excited by the opportunity to engage more young people who share our values and will stand together with us against injustice across the world. We will build on the work we've started with young people to co-create the Christian Aid of the future. This year also saw the launch of Global Neighbours, our exciting accreditation scheme for primary schools in partnership with the Church of England. Through Global Neighbours, we aim to equip young people with the knowledge, skills and confidence to act against inequality and work towards a world free of poverty.

We continue to develop a fundraising model fit for the 21st century, one which links supporters meaningfully to communities in the global South, grown out of the truth that our future is bound up with our neighbours around the world.

Volunteer stories



We are proud to recognise our most dedicated supporters with a Diamond Award. 'Hazel is always the first to offer her help', says the regional coordinator for the Christian Aid group in Morley, West Yorkshire. With Hazel Rennison (fourth from left) as their organiser, the group has raised almost £358,000 over the years. Hazel herself contributes however she can: holding a bucket for a stadium collection, joining the annual sponsored walk, and being a house-to-house collector for 36 years. She has also coordinated events, such as a schools concert at Morley Town Hall.

We continue to develop a fundraising model that links supporters meaningfully to communities in the global South - our future is bound up with that of our neighbours around the world

Our supporters raised £9.6m in Christian Aid Week 2017. 60,000 collectors and more than 13,000 churches stood up for poor communities across the globe.

Fundraising

Christian Aid takes a long-term, values-based and increasingly innovative approach to fundraising. We want people to see consistent values (see p8) motivating our fundraising as well as our relationship-building, campaigning and all other work.

Our supporters raised £9.6m in Christian Aid Week 2017, in what remains one of the biggest acts of Christian witness in the UK. It was our second year of 'Big Brekkie' fundraising events, with more than 2,000 people signing up to join in fellowship and solidarity with their global neighbours.

Christian Aid supporters continue to inspire us in the fight to end poverty. £8.4m was raised in response to humanitarian emergencies and £12m left in legacy gifts enabling long-term impact. Given that many organisations find it increasingly challenging to raise funds in the UK, this is particular testament to the unwavering commitment of our supporters.

There are encouraging signs of growth in our digital supporter engagement. 2017 saw the highest proportion of donations being made electronically – £0.6m or a 32% increase since 2016. In partnership with the Department for International Development, with UK Aid Match funding, we raised £6.2m at Christmas as the public embraced a message of hope through our appeal film 'Growing Success', which won an industry award.

An animated film for Christian Aid - '*Theodor: The refugee who never forgot*' - has been nominated for a Charity Film Award. It is based on the real-life story of Theodor Davidovic, a refugee from Serbia, who received life-saving support from the charity while in a refugee camp in Europe, and found safety in the UK after the Second World War. Theodor settled in Scotland and has been an enthusiastic supporter for the past 60 years.

£8.4m was raised in response to humanitarian emergencies and £12m left in legacy gifts enabling long-term impact

Volunteer stories



Volunteers Week in June is a national celebration of volunteering and an opportunity to thank the people who pledge their time and skills to our work. One of them is Lucas King. While studying for a master's in NGO and Development Management, Lucas gained experience of work in a humanitarian organisation with our Customer Relations Management team. He was one of 55 volunteers at our London office, in a range of roles, in 2017/18.

Campaigning

The Big Shift campaign, asking the four biggest UK high-street banks to move their investments from fossil fuel into clean energy, gathered pace with increasing press coverage and encouraging dialogue with banks. In all, 324 people visited 164 individual bank branches during the two-month window in Autumn 2017.

Throughout the year over 25,000 emails, 6,000 postcards and 3,500 offline petition signatures have been collected and/or sent to the bank CEOs. For more information on this, see p25.

‘Children are quick to empathise... their questions and hopes for a fairer world never fail to inspire me; I come away refreshed and resolved to do more’

Supporter care and feedback

Christian Aid’s network of staff and volunteers, centred on regional offices around the country, remains one of our strongest assets. The relationship provides one of the most immediate ways in which we can express our gratitude, be open to feedback, and show people the effect their continued support has had.

We make a point of thanking supporters by letter for their donations, as well as using Christian Aid News and individual updates to report on the causes that matter to them. We also express our thanks at any speaking or preaching engagement. We hold supporter events – for example, inviting community representatives or workers to speak to groups – and vary the venues to reach smaller communities or rural locations.

Beside an established programme of volunteer supervisions and training events, there are opportunities to give feedback and share experiences more informally. Following Christian Aid Week, ‘thank-you teas’ for our supporters are hosted at venues around the country, with up to 100 volunteers attending in London alone.

Volunteer stories



‘I first volunteered for Christian Aid with my dad – I enjoyed posting envelopes through doors! It was not until much later that I settled back in my native Leeds and got involved with a small but active local Christian Aid group. We have had a lot of fun coming up with promotional ideas to raise awareness during Christian Aid Week; when the focus was on floods in Bangladesh, we set up our own “refugee camp” in a part of the village which is prone to flooding.

‘I have since become a volunteer speaker and teacher - I really enjoy sharing my experiences and convictions with other churches and Christian Aid groups. It helps that I can often draw on my year with a local NGO in El Salvador. My time in Central America brought home the impact of climate change and I have spoken about this at events, such as a Climate Coalition March in Leeds, and in lobbying my MP.

‘Taking assemblies and lessons in schools is a real privilege. The children are quick to empathise with the plight of their global neighbours and their need for support from Christian Aid’s partners. Their questions and hopes for a fairer world never fail to inspire me; I come away refreshed and resolved to do more.’

Peter Bloodworth - Collector, group organiser, campaigner, teacher and speaker.

Plans for the future

Vision 2020 and a new global strategy

As communicated in the last two Annual Reports & Accounts, we are continuing our programme of work around our aspirations for organisational change. In this time we have been through a dialogue and reflection process about our desire to move towards a global partnership. We have sought to respond to a changing environment, both in terms of different operating models around the world, but also shifting patterns of power dynamics and income generation.

Our vision for 2020 initially highlighted three drivers: being a stronger global partnership, being digitally transformed, and being financially resilient.

This has involved lots of discussion and some change has taken place. We have articulated some distinct elements that underpin our vision for the global partnership. We have launched initiatives for digital transformation and changes to our systems, programmes and supporter engagement. And we have taken steps to be on a financially sound footing – for instance, by diversifying our institutional funders and building relationships with a range of government and private donors.

This year, we will map a way forward. This will include developing a refreshed global strategy that:

- recognises the external environment in which we now work
- re-articulates our vision, values and purpose
- lays out our future priorities as we continue to deliver much-needed humanitarian and development support to people in poverty.

We will develop options for Christian Aid's global partnership structures, with proposals for how our systems and processes will work. We will work out financial and resource allocation models for the partnership, including income generation. And we will develop an integrated results framework with which to monitor and understand the impact of our work across the whole global family.

Partnership for Change is the strategic framework that has ably guided our work since 2012. Much of the thinking articulated there remains valid. However, the world has changed since then, and so should we. With a new CEO, the time is right to produce a new global strategy that is worthy of our past work but recognises

the opportunities afforded by our growing global family. Our working environment is forever changing and less predictable. We need a strategy that is brave and bold, clear and focused, and that places our values and our beneficiaries at the heart of what we do. We will share further details in next year's report.

New approaches to programmes and partnership

Historically, Christian Aid has always worked in partnership, rather than running projects or programmes ourselves. Our understanding of the nature of poverty and of our role in eradicating it means that partnership is seen as a given, not an option. Our theological understanding directs us to work as partners with others.

A range of factors, such as the restrictive regulation of civil society in an increasing number of countries, has put our traditional partnership approach under strain. Our role is shifting away from this approach, but we do not want to end up in a purely operational approach by default.

We have introduced seven partnership principles, which we will follow even in very different circumstances and national contexts. For example, one principle is that we should always enhance the agency of the people we seek to support. Another is that we should always build the social capital of the communities we work with.

Observing and testing our approaches

We will examine how we can develop new approaches in response to needs and circumstances, and test these approaches against our partnership principles.

One such test will be in northeast **Nigeria**. Our humanitarian response is now semi-operational in an environment where, due to conflict, local NGO partners either do not exist or are not yet strong enough to partner with. Instead, we work with traditional groups and structures that may not fit the classic organisational model of an NGO partner, but are in a position to help. They need more operational support, which we provide.

In **Bangladesh**, we are directly managing a large refugee camp, something we have always avoided in the past. We are doing it while involving local agencies and building bridges between the donor community and local organisations. As in Nigeria, the situation will be closely observed and tested against our partnership principles.

New management models

A major programmatic effort will be directed at developing new management models. In **Guatemala**, we already run a joint programme with five ACT agencies where we develop common systems and joint programmes: the aim is for a net impact that is greater than the sum of its parts. Similar initiatives are under way in other countries, including Haiti.

In **South Africa**, we are moving away from a programme principally built around a set of grant-funded partners. Instead, a “solidarity model” will emphasise community-led action and the strengthening of regional and global solidarity linkages. We recognise that traditional development assistance is less and less available for middle-income countries, but problems of extreme inequality and historical factors remain serious obstacles for vulnerable groups and communities. As we develop the South Africa model, we are exploring similar options for our Brazil programme.

Other plans include the expansion of social enterprise models in parts of Africa and an ambitious plan to develop a “peace dividend” for poor communities in **Colombia** that have struggled through years of civil war. This would focus on finding ways out of precarious livelihoods and into the legal economy.

Our certification under the Core Humanitarian Standards is very important to us. Over the coming year, we will invest much effort in ensuring that our accountability to the people we seek to support is strengthened, and that more of our programmes achieve full inclusion by age, gender and disability. This will entail working with partners and communities to develop functioning and accessible feedback and complaints mechanisms, and a general push for enhanced programme quality.

Speaking up: advocacy and campaigns

While we are reviewing and refreshing our global strategy, our vital work continues across many priorities. We look at two of these below

Tackling climate change.

Climate change continues to be a priority for us. The Big Shift is a cross-organisational project which seeks to shift investments of both private sector and multilateral banks out of damaging fossil fuels and into renewable energy.

It seeks to influence key actors such as the World Bank, the European Bank for Reconstruction and Development and the African Development Bank. We will also push for greater energy access for people in poverty. We will continue to facilitate and coordinate direct engagement with UN climate negotiations throughout 2018 and towards 2020, in collaboration with the ACT Alliance and CAN-International. We seek to increase ambition before 2020, given the overarching aim of keeping global warming below 1.5°C and ensuring that the rights and needs of those vulnerable to climate impacts are met.

We will scale up advocacy across 11 countries in Asia and the Middle East, Africa, Latin America and the Caribbean to influence public and private investors. We will step up our public campaigning actions to boost awareness and target at least one private bank per country with partners. We will also continue to shape the UK sector-wide Climate Coalition and the Green Alliance NGO project: this seeks to shift public and political opinion towards more action on climate change in the UK and a just transition. Programmes to mitigate climate change risk also continue across various countries.

Campaigning for internally displaced people

According to the Internal Displacement Monitoring Centre, while more than 60 million people are displaced globally, over 40 million of them are displaced inside their own countries – 14 million are in South Sudan, Nigeria, the Democratic Republic of Congo and Myanmar alone, by the UN’s estimate. States will adopt two global agreements for refugees and migrants in 2018, but these do not support people displaced internally.

In response, we have launched, and are pursuing, a global campaign with UN agencies, states and the UN Special Rapporteur on the human rights of internally displaced persons. It aims to prevent further forcible displacement, to strengthen protection of those displaced internally and to promote lasting solutions. We have been asked to co-lead one of four campaign strands on the participation of internally displaced people.

Our advocacy supports internally displaced people in making their case directly - for example, at the UN Human Rights Council’s first High-Level Panel on internal displacement - and calling for the UN Secretary-General to commission a report as a first step towards a collective, high-level state process to help them.

Principal risks

Our work to eradicate poverty is inherently risky, particularly in fragile or conflict-prone countries, or when speaking out on difficult or controversial issues. Managing risks effectively is integral to the achievement of our essential purpose, and governance structures are in place to ensure the early identification and management of key risks, and to support the delivery of our strategy.

The trustees are ultimately responsible for risk management and the effectiveness of our internal control systems. The major risks to which we are exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

The board has considered and approved the risk management policy and its appetite for risk. It has delegated the regular review of the risk management process to the audit and risk committee, which also oversees the work of the internal audit function and receives regular reports from the head of internal audit and risk. The audit and risk committee is made up of four trustees and an independent adviser. Its meetings are regularly attended by members of the directorate so they can participate in cross-organisational risk management discussions.

Our systems and procedures are designed to manage rather than eliminate risk and provide reasonable but not absolute assurance against material misstatement or loss.

Senior management ensures that day-to-day risk management processes are embedded across the organisation through the effective implementation of policies and procedures. Risk registers have been developed at corporate, national, country and major-project levels. Risks are assessed on the basis of their likelihood and potential impact, along with the mitigation strategies in place to manage them in line with the board's risk appetite. The directorate reviews and updates the corporate risk register three times a year and it is shared with the audit and risk committee. The board formally reviews and approves it annually.

There are a number of working groups that manage risks in high-risk areas, as defined in the risk register. In 2017/18, these included the health, safety and security committee; the public policy group; the large programmes oversight committee; the data protection oversight committee; the anti-diversion oversight committee; the IT steering group; and the corporate advocacy group. Serious incidents

and near misses are monitored and inform the ongoing development of risk management strategies. We also have a crisis management committee in place to respond to any major incident. This consists of relevant directors and staff (depending on the nature of the incident) and has been successfully deployed when needed, to ensure that incidents are successfully and safely managed, protecting any staff at risk, and that communications are in place both internally and externally where relevant.

Risk management is embedded in our processes for the implementation and evaluation of our corporate strategy, Partnership for Change.

Internal audit is responsible for assessing the effectiveness of internal controls against a schedule of audits approved by the audit and risk committee, taking account of the corporate risk register. The results of the audits are reported to management and the directorate and summarised for the audit and risk committee. Management is responsible for implementing agreed actions arising from the internal audit process. Their progress is tracked and regularly reviewed by senior management, the directorate, and the audit and risk committee. Every year, the audit and risk committee also receives an annual assurance statement from the directorate, which details key controls in place during the year. This is supported by completion of the Charity Commission's 'internal financial controls for charities' checklist.

To supplement the schedule of audits, internal audit has implemented an internal control self-assessment process. It requires overseas offices and programmes, including our subsidiary Change Alliance, to confirm adherence to key controls and report on any material control breakdowns and actions to prevent their reoccurrence. This is intended to ensure the control framework is fully embedded internationally. Where gaps are noted, management is required to implement corrective actions and report on this to internal audit.

Where themes in these gaps are noted, they are reported to senior management and actions are taken to review and reinforce related policies and procedures. The results of the internal control self-assessment are reviewed with the audit and risk committee. A similar process is in place for our national and regional offices in Britain, Ireland and Spain.

The self-assessment responses are tested during the standard internal audit programme for countries and

offices that are visited as part of the internal audit plan. Internal audit also provides support to country teams in the development and regular review of risk management strategies relevant to their operations. Risk registers are attached to the self-assessment. Online risk training is a component of the core learning and development framework for all staff.

The countries in which we operate

Risk

Working to eradicate poverty requires us to operate in places that are inherently challenging because of conflict, corruption, natural disasters, weak infrastructure and poor governance. A material change in international dynamics, or in the conditions of specific countries or regions where we work, can hamper our ability to operate effectively and safely in those locations. These changes may include: a reduction in support for, or more aggressive clamping down on, civil society; economic or political collapse; conflict; or serious environmental disaster.

In recent years we have seen an increase in insecurity across the globe, particularly in many of the places where we are mandated through our humanitarian mission to work.

Conflict, lack of infrastructure and climate factors can all make it difficult to reach the most vulnerable communities and to monitor the performance of our programmes. This can affect the quality of our results.

Management

In the vast majority of our work, we operate through independent partners and members of ACT Alliance, which have roots in the communities in which they work. This ensures that we can respond quickly and sustainably to changing circumstances. It also enables us to access up-to-date information regularly to ensure our programmes remain relevant. Our partners are supported locally through country offices in many of the countries in which we work; they provide monitoring and evaluation, compliance training and support, networking opportunities and capacity building. During the year we have also directly implemented some projects, where the donor has required this. In these circumstances we ensure that standards and procedures are implemented as applicable to our partners and consistent with our donor requirements.

All of our staff travelling to and within our overseas operations understand their personal responsibility for security and adhere to our corporate policies and procedures. All country programmes have up-to-date security policies, provide briefings to visitors and adjust security assessments as appropriate in response to major changes in the political and security environment. Having confidence in our policies and procedures as well as our staff gives us the confidence to work in some of the most challenging locations. But, in the event of an escalation in insecurity and as a last resort, we may withdraw staff from insecure locations or delay the implementation of a programme.

We provide staff with compulsory security training and make security considerations a key part of all major programme decisions. Our London office hosts the European Interagency Security Forum and the ACT Alliance Security Coordinator, making Christian Aid a key hub for NGO security.

Case Study: From Violence to Peace

The situation

In 2016, more countries experienced violent conflict than at any time in nearly 30 years. If trends persist, by 2030 more than half of the world's poor communities will be in countries affected by high levels of violence.¹ This rise in violence has been accompanied by a global undermining of civil society space.² Attacks have increased against those at the frontline of protecting human rights and calling for peace locally, with more than 300 murdered in 2017.³ At the end of 2016 there were 40.3 million people living in protracted internal displacement caused by conflict and violence, notably in the Middle East and sub-Saharan Africa, where internally displaced people face enormous obstacles to going back to their lives.⁴

The risk

Violence can rapidly reverse the development gains of our work. In the countries where we work, violence exposes people to terror and human rights violations, including being killed or physically harmed, gender-based violence, trauma and mental harm. We cannot seek to end poverty without addressing violence.

As a development agency, we affect conflict dynamics when we intervene; likewise, the conflict affects how we intervene. We need to understand this dynamic in order to be effective. We globally adopted a strategic change objective on tackling violence and building peace in 2012. This was in response to country programmes' feedback that we needed to do more to address complex violence in many countries. This strategic focus was welcomed at the time, as a necessary response to conflict and violence in many contexts, and as an opportunity to support existing work by partners in a more focused way. However, despite the huge need and the organisational priority, progress was slow and our efforts lacked strategic direction. We risked undermining our potential and missing opportunities for peace or conflict prevention.

How we dealt with it

To address the gaps in our response to violence and to provide direction, in 2016 a memorandum of

understanding was agreed, between Christian Aid and Christian Aid Ireland, for Ireland to take the global lead for the organisation. Christian Aid Ireland had developed significant experience in this area through a programme funded by Irish Aid. This is the first time in our history that a key thematic area has been coordinated outside London, and this supports the intention of the global partnership.

Following a review of our programme of work, Christian Aid Ireland developed a global strategy on violence and peace building, launched in November 2016. It draws on the reflections, priorities and vision of our country programmes, but also covers policy and advocacy, research and church engagement. The PeaceNexus Foundation provided a development grant to support us in globally developing our peace-building work. Four dedicated positions support this development, coordinating closely with country programmes, other colleagues and departments.

The result

There has been a step change in our work on violence and peace initiatives. Currently, 18 Christian Aid programmes across Africa, Asia, the Middle East and Latin America are working on violence and peace building. This includes work funded by Irish Aid, the In Their Lifetime Fund, the UK (the Department for International Development (DFID), the Conflict Stability and Security Fund, the Foreign & Commonwealth Office), the EU, and an internal investment fund.

The Irish Aid funding supports an innovative approach developed with Queen's University Belfast. It uses adaptive programming and action research to accompany the humanitarian elements focusing on conflict sensitivity in building resilience in violence-affected places. This approach focuses on Burundi, the Democratic Republic of Congo, Myanmar and South Sudan. We are developing our expertise on peace building and have developed tools, resources and an internal learning group to support our in-country work. We are also working closely with our humanitarian colleagues to strengthen our response to conflict. We have developed our policy and advocacy capability and are engaging with key external, strategic audiences on violence and peace-building issues.

1 OECD (Organisation for Economic Co-operation and Development). 2015. States of Fragility 2015: Meeting Post-2015 Ambitions. Paris: OECD.

2 <https://www.civicus.org/documents/reports-and-publications/SOCS/2017/state-of-civil-society-report-2017-executive-summary-en.pdf>

3 <https://www.frontlinedefenders.org/en/resource-publication/annual-report-human-rights-defenders-risk-2017>

4 <http://www.internal-displacement.org/internal-displacement/context-of-displacement/conflict-and-violence/>

Advocacy and popular campaigning

Risk

We speak out against the causes of poverty. In some situations, this can put staff and partners at risk. If communications are inappropriate or poorly researched, or erroneous statements are made, this could risk lives, damage reputations or harm key relationships. Similarly, we could be challenged by those with vested interests who merely object to us talking about the reality of our work and our partners'. We know that some governments do not want certain facts or realities revealed or would prefer comment or analysis from particular perspectives. Our partners' actions could draw us into litigious or conflict-related situations, particularly when they publish materials or take action with our financial support.

If we, or our partners, act in a way that is contrary to our public policy positions, this could seriously damage our reputation. In addition, poverty is a complex, multi-dimensional issue, and communicating it in interesting, accessible and engaging ways to supporters, the general public, donors and other stakeholders can be challenging.

Management

We have a public policy group that is responsible for approving and guiding our public policy in key areas. We have developed advocacy priorities that we believe will have the greatest impact on poverty, and our popular campaigning focuses on these priorities. We have a corporate advocacy group which provides oversight of advocacy projects. We ensure we have expertise in these focus areas and that communications are researched and checked by a peer-review process and external advisers, as necessary, prior to publication. Staff involved in all advocacy, campaigning and lobbying activities have a clear understanding of the context of the role, and the responsibilities and limitations of campaigning organisations as laid out in Charity Commission and other guidance, and we are clear about when issues need to be considered by trustees. Clear guidance is given to country programmes about the issues they need to consider when supporting partner publications.

Being clear about our core values ensures our own actions are aligned with our public policy.

We have a research, evidence and learning hub, whose role is to deepen the connections between

our programme practice and policy development, advocacy and campaigning, and to deepen the long-term understanding of the impact of our work.

Working through and with partners

Risk

We believe that in most circumstances the most effective way to reduce poverty is to work through independent partners that are rooted in the communities in which they work. This approach is not without risk, however, as partners may lack capacity, especially in challenging contexts or with new or more complex donor requirements. As a result, there is a danger that some of the projects we support may lack impact, misuse funds, be unaccountable or pose a safeguarding risk to beneficiaries. Apart from failing to deliver effective support to people in poverty and, at the extreme, actually causing harm, this could damage our reputation with donors and reduce our ability to fundraise. There is also a risk, in the changing environment in which we operate, that working through partners in some circumstances may not provide the most effective approach to our work.

Our corporate strategic framework involves a range of partnerships, including working with governments, civil society organisations and the private sector. We also work with suppliers, consultants and financial services providers as part of our day-to-day operations. We believe that these partnerships are essential to achieving our ambitions, but there is an inherent risk that working with others could dilute our strategy or lead us to compromise on our objectives. Our reputation could be damaged by association with the actions of others, over whom we have no direct control. A failure to invest in key relationships could also result in a loss of support for our cause or a failure to maximise our partnership potential.

Management

We thoroughly research our implementing partners before providing funding. Through our due diligence process, we consider the organisation's past performance and its governance and control processes. We monitor all of our funded projects and provide feedback to partners where issues are noted for future follow-up. We support partners, where necessary, in building their capacity, including training on donor compliance requirements. All partners that we fund to the value of £50,000 or more in any year are required to undertake an external audit.

We are a certified member of the Core Humanitarian Standard Alliance, which provides standards that are designed to promote the rights and dignity of vulnerable people and communities, and to enhance the effectiveness and impact of the assistance we provide. As such, we invite complaints and feedback from our beneficiaries. We also ensure that our partners have an appropriate code of conduct and safeguarding policy.

We commission and publish independent external evaluations of our work. We have a range of anti-fraud and corruption policies on matters including anti-diversion and abuse of funds, whistleblowing, anti-bribery, anti-money laundering, safeguarding and misuse of funds, which are all available to partners. Our requirements in relation to safeguarding, fraud and corruption are included in our funding and reporting agreements with partners. We have a process for fully investigating all incidents of safeguarding and corruption and ensuring that lessons are learned. Where appropriate, as a result of an investigation, we will end the partnership relationship and report matters to relevant local statutory agencies.

During the year we have worked with the board on a partnership refresh. This reviewed our current model of working through partners, in what circumstances we should perform direct implementation or a hybrid approach, and the partnership principles to which we should always adhere.

The large programmes oversight committee monitors the performance of major service contracts and major grants, and reviews the supporting risk management procedures.

We have a due diligence process to help us evaluate new business models for partnerships outside our traditional implementing partner and alliances base. This includes directorate and board involvement in determining the range and depth of partnerships and associated business models, and is underpinned by our core values framework. Our standard terms and conditions include a code of conduct for suppliers, which covers ethical and environmental considerations as well as ensuring other relevant compliance.

Programme design, quality and effectiveness

Risk

We work in many countries and with varied donor funding that has been diversifying in recent years.

We are committed to ensuring programme quality in all our work, but there is a risk that if we fail to ensure all of our projects are delivered to the highest standard, or fail to understand and comply with the specific donor requirements, we will fail to deliver the greatest impact to the communities we serve. We also run the risk that our donors will lose trust in our work and will cease future funding, which will ultimately impact those communities that benefit from our work.

If we do not select the right type of aid for particular communities in particular circumstances, or we use the wrong implementing partners to support us, we could miss the opportunity to maximise our impact with those most in need or we could inadvertently have a detrimental effect on local markets and prices. This is particularly relevant in emergency response situations where speed to delivery is critical.

Management

We have structured policies, procedures and systems in place to ensure that we carefully design our work taking account of beneficiary needs, the local economic environment and learnings that incorporate regional input as we develop our plans. We select appropriate partners and review the implementation. In some situations where it is deemed appropriate, taking account of partner capacity or donor requirements, we directly implement our work. We have monitoring and evaluation systems and perform evaluations periodically. We have processes in place to ensure that donor requirements are understood and applied by our local teams and implementing partners.

We are committed to ensuring that all our work - whether funded by institutional donors, trusts and foundations or individual supporters - achieves the highest quality output. However, we have identified that due to the increased complexity of our work and the limitation of our in-country resources, the quality standards we seek to apply may not have been achieved for some smaller projects in recent times. We have set up a programme quality taskforce to review this area and to develop an action plan for improvement. This priority area is being overseen by the directorate.

Economy, sector competition and financial strategy

Risk

Changes in the economy in the UK and elsewhere in the world can have a significant impact on both the propensity to give and the causes that supporters and donors are willing to support. Perceptions of the wealth of middle-income countries might provide a distorted view of the reality for the majority of people living in those countries. There is a political narrative that is hostile towards international development spend. This, along with increased competition for funds, may reduce the amount of income available for our programmes.

There is also a risk that donors may change their funding priorities to areas that are not aligned with our strategic priorities, or change the way their funds are disbursed. If we are unable to respond to the changing environment or fundraise in a way that engages current and new supporters, and our income drops, we may need to reduce the scale of our programmes.

The UK's vote to leave the EU and the impact on the political and economic environment is likely to have repercussions for our sector in both the short and long term, as the process for leaving the EU is actioned.

We have a closed final salary pension scheme which could give rise to future unmatched liabilities requiring additional funding, depending on economic and other factors. For further details please refer to note 23 of the Financial Statements.

Management

We have a reserves policy, which takes account of our principal risks. Performance against our reserves target is regularly reviewed with the board. This is supported by a three-year planning process. We have income and expenditure targets and regularly review our performance against them. We have a thorough planning process that challenges our income assumptions and how we spend our funds. We closely monitor our costs and seek opportunities to improve efficiency where possible. The operational management group, chaired by the chief operating officer, monitors performance against our operational plans as well as related risks and opportunities. In recent years we have been working on our financial resilience to ensure we have the agility

to absorb any shocks caused by external events and continue to maximise our impact with the poorest and most vulnerable communities. During the year we have successfully grown our institutional funding base across a range of donors.

We consider the potential impact of shifting government priorities, and the economy more generally, as the process for the UK's exit from the EU continues. We are continuing our engagement with DFID about the impact of the Brexit negotiations on humanitarian and other funding contracts. We have an established presence outside the UK in EU member states: Spain and Ireland. This will enable us to retain our voice in Europe irrespective of the UK's membership status. We also have a strategy of working in networks and coalitions, including with Bond in the UK and ACT EU in Europe.

Our programme management information system helps fundraisers to understand where our programmes are most closely aligned with donor interests. The finance, fundraising and investment committee considers fundraising plans and performance. We are continuing to develop a model of working that seeks to identify in-country fundraising opportunities, following a review of our operational model in India in 2013 and as part of our work on global partnership.

We have a loyal supporter base that shares our core beliefs and values. We continue to encourage our supporters to give, act and pray in solidarity with the poor and marginalised communities we support. We ask for, and respond to, feedback on our marketing, communications and fundraising activities through a variety of channels including surveys, focus groups and supporter panels. We provide case studies demonstrating the need for, and impact of, the work that we and our partners do.

We keep abreast of changes to fundraising regulation and data protection law, and work hard to ensure that our interaction with supporters is compliant. We are in the process of implementing a new customer relationship management system, which is intended to support transformational change to the way that we interact with our supporters. We believe this new system will further deepen our relationships with supporters and provide greater connectivity with our work overseas through a more digitally enabled platform.

We actively manage our pension fund liability with a long-term de-risking strategy that is approved by the finance, fundraising and investment committee, supported by professional advice as appropriate and close working

with the pensions trustee. The finance, fundraising and investment committee receives regular reports on investment performance and approves investment management plans.

Case study: Digital cash programming

The situation

We have long realised that in our humanitarian work, including emergency response, the provision of cash to beneficiaries provides them with dignity, flexibility and choice in using the funds for their direct and often varied needs. This method of providing assistance also benefits the local economy, creating a virtuous circle of support. The funds have historically been provided either in direct cash distributions or as part of a voucher system that enables purchases in a market forum.

Throughout 2017 we worked towards meeting our commitment to scale up the use of cash in humanitarian response where it is appropriate and market conditions are favourable, based on evidence from market assessments. Where possible, we have sought to deliver cash digitally using mobile money technology. This method of digital cash distributions has been piloted in our humanitarian response in north-east Nigeria.

The risk

Providing any form of humanitarian aid, in goods or cash, is open to inherent risk. For example, goods can be spoiled en route or may be inappropriate to a certain context; handling cash and vouchers, such as paper-based beneficiary identification cards used to collect food or other items, can increase personal security risks both for distributors and beneficiaries, who may also need to travel to collect the items. Vouchers may also be fraudulently replicated. The use of mobile money is not without risk, as it requires the transfer of beneficiary data from Christian Aid to third parties,

which could create data protection risks if not managed carefully. The consequences of improperly managed risk have the potential to be particularly harmful where we are working with the most vulnerable.

How we dealt with it

We partnered with Segovia, a private sector actor, to deliver e-transfers using Segovia's platform for cash distributions in Nigeria. Our beneficiary data was automatically loaded into the platform through a secure data collection tool. The data has been encrypted to a bank-level standard for transmission to third-party telecommunication entities and for storage, in line with UK and EU legislation. The platform also reduces the risk of manual error in calculating entitlements, offers a dual-level authentication of all payments and ensures fully auditable records of all transactions. The collection and storage of beneficiary data is embedded in our principles of targeting the most vulnerable individuals and households, and conforms to our robust registration and beneficiary selection criteria.

The result

We will continue our commitment to scale up the use of cash in humanitarian response, using e-transfers where this is feasible. Lessons from the pilot in Nigeria will enable us to develop a more robust solution for cash transfer programming – be it electronic transfers, direct cash or vouchers – that will promote adherence to detailed procedures and ensure protection of all beneficiary information. We are committed to ensuring, where appropriate, that our work benefits from innovations, including the use of digital technology to deepen our reach and impact and to reduce the risk of misuse or loss of charitable funds.

Christian identity

Risk

We undertake charitable activities on behalf of the British and Irish churches and with their support. Our core belief

is that all people are created equal, with inherent dignity and infinite worth. We are proud of our Christian identity, and our strong support from the churches. Partnering with the churches is fundamental to the delivery of our Partnership for Change strategy.

This partnership comes with risks, however. Negative external perceptions of Christianity and differences of opinion with churches on key issues could have a detrimental impact on our work. Tensions between the state and the churches, should they arise, could adversely impact our own relationship with governments. And we could also fail to make the most of our opportunities to engage the churches in the fight against poverty. The growth in religious extremism could hamper our ability to work in some locations and the effectiveness of our programmes.

Management

Our work to eradicate poverty targets the world's most vulnerable and marginalised people, regardless of faith. We work with alliances of other faiths and with secular organisations that share our determination to end poverty. We have an open recruitment policy and we do not proselytise.

Our strategy has, at its heart, the desire to engage the churches in the fight against poverty and help supporters put their faith into action. Our policy positioning draws on theological insight and reflection to strengthen our arguments but also to provide a deeper understanding for the Christian constituency.

Christianity underpins our core values and we have a role to promote understanding and tolerance of others, using our faith as a force for change and contributing to interfaith cooperation for the benefit of those in poverty.

Regulatory compliance

Risk

We operate in many countries with many different jurisdictions. Failure to keep abreast of national and local laws and requirements could compromise our ability to continue working in these places.

We work in an increasingly demanding regulatory environment. Failure to demonstrate compliance with the regulatory framework, as it evolves, could damage our reputation and result in fines and other penalties. Regulatory pressure can also restrict our ability to respond quickly to the most vulnerable in times of conflict. The unintended consequences of the counter-terrorism legislation, which quite rightly seeks to reduce the risk of organisations and individuals inadvertently

funding terrorism, are making it increasingly difficult to get funds to places where the need is greatest. This could mean a failure on our part to provide impartial support wherever there is suffering, and lead to negative public perception of Christian Aid. Of course, if Christian Aid funds were to be diverted into terrorist hands, we would be inadvertently funding activities to which we are entirely opposed. This would also carry significant reputational, legal and financial risk.

Management

We have in-country teams in many of the places where we work. They are responsible for ensuring compliance with national and local requirements, including registration, tax compliance and statutory reporting. Where required, external audits of our country offices are performed.

We monitor changes to regulation, and review our response with our advisers and trustees as appropriate. We provide induction and training to new trustees and have processes in place to keep the board apprised of relevant changes in regulation. Statutory and regulatory updates are a regular part of the audit and risk committee agenda.

During the year we have continued our work on counter-terrorism risk management. Our aim is to ensure that we continue to highlight the plight of those most in need and provide them with much-needed support, while ensuring we remain legally compliant. For defined high-risk locations, we have enhanced due diligence procedures that have been approved by the audit and risk committee. This work continues to be overseen by the anti-diversion oversight committee.

In May 2018 the General Data Protection Regulation came into force. During the year we have been working to embed compliance with the new regulation, including in-depth training of staff in the UK on top of the annual online data protection training that is compulsory for all staff. GDPR work is overseen by the data protection oversight committee and supported by our dedicated data protection manager.

In compliance with the Modern Slavery Act, we have developed a public statement on the steps we have taken to identify and tackle modern slavery in our work and in our supply chain. This statement is available on our website.

We have a clear safeguarding policy which is available to staff, trustees, volunteers and partners. We have appointed

a safeguarding manager to support the application of the policy across our work. This work is being co-ordinated alongside our commitment to the core humanitarian standard. All staff, trustees and specialist volunteers (those with a volunteering agreement who volunteer/offer time in our offices and elsewhere) must sign the code of conduct on appointment, and staff and volunteers perform training annually. We have been alert to the sector safeguarding crisis and have responded thoroughly to donor queries. Safeguarding is monitored by the audit and risk committee, which receives reports at each of its meetings. We have also appointed a safeguarding manager and have created a safeguarding governance group to ensure oversight of regulatory compliance and our plans to further embed our policy. We participate with relevant sector groups as part of our commitment to the development and implementation of sector best practice. We have reporting mechanisms, thoroughly investigate any safeguarding incidents that arise and, where appropriate, take disciplinary action and inform the relevant statutory agency. All such matters are reviewed on a confidential basis by the audit and risk committee and are reported to the Charity Commission.

Our policy on reporting serious incidents is approved and monitored by the audit and risk committee. This clearly identifies issues that require separate reporting to the Charity Commission. See p54 for more on safeguarding.

Human resources

Risk

Our work is predicated on the continued support and effectiveness of our staff. If we do not provide effective leadership and management, and if we do not look after the wellbeing of our staff, the implementation of our strategy could be significantly compromised and our reputation damaged.

Management

We have rigorous recruitment processes designed to help us select candidates who can best help us meet our core aims, and to ensure equal opportunities. Posts are advertised internally as a matter of course, and we use gender-balanced panels to interview job applicants. We would not knowingly appoint anyone who would pose a safeguarding risk. Our recruitment policies include structured interviews and the taking of references,

including from the most recent employer. The reference includes confirmation that the referee considers that the applicant would not pose a safeguarding risk. Where available and appropriate for the role, a Disclosure and Barring Service check or local equivalent is completed. New staff sign our code of conduct and are inducted in a range of policies that underpin our work.

We have a structured performance management system that is designed to monitor individual performance and we have also invested in leadership development. We have human resources policies designed to promote employee wellbeing and we provide regular and open communication to employees.

We regularly obtain feedback from staff through surveys, and we respond, by department, to the issues raised.

In line with our practice in the global South, we have increased the opportunities for staff in Britain, Ireland and Spain to give anonymous suggestions and feedback.

Information systems and cybersecurity

Risk

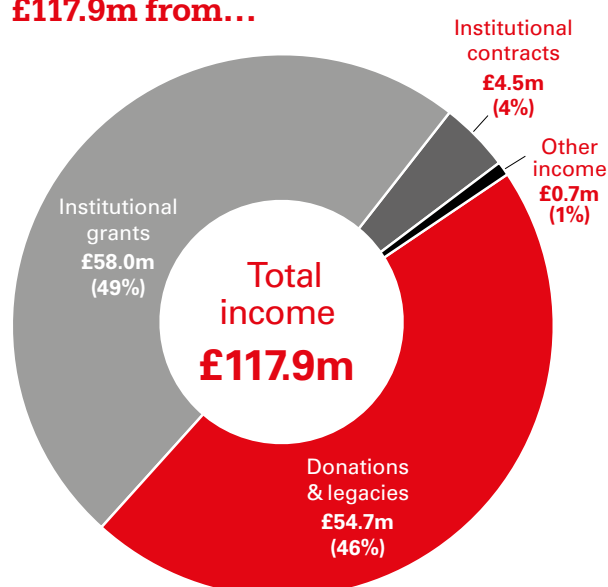
We live in an increasingly digitally connected world. Failure to keep pace with new technologies and ways of reaching our supporters and the communities we serve, in the way that they prefer, could reduce our impact and effectiveness. Failure to secure our information systems from attacks could lead to loss of service, loss of data and even put people at risk. This could damage our reputation, result in regulatory breaches and fines, and endanger staff and partners.

Management

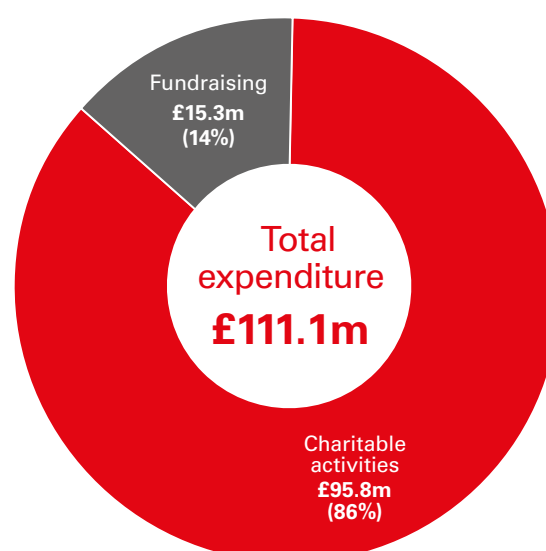
We have developed initiatives to embrace digital technology and embed its use more effectively in our work. We have structured information systems, policies and procedures that are embedded throughout the organisation and supported by training where appropriate. Our IT security measures are regularly tested, including by internal audit, and staff are reminded of the risks of so-called "social engineering," whereby data is provided to unauthorised users pretending to be legitimate. Staff are also reminded of the risks of using social media and all staff annually complete online data protection training. Oversight of cybersecurity is provided by the IT steering group.

Financial review

**This year we raised
£117.9m from...**



**And we spent
£111.1m on...**



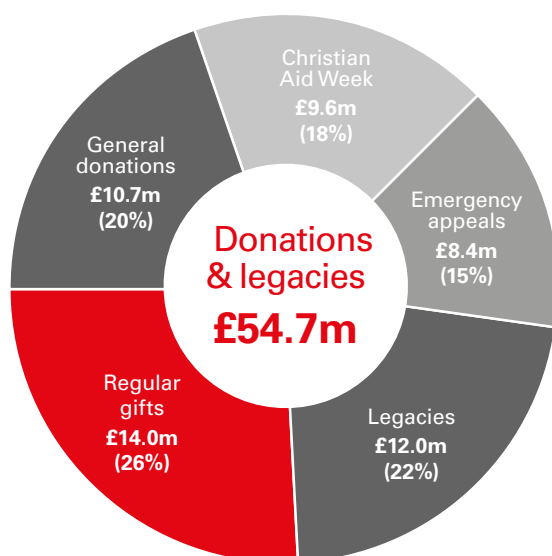
We worked with 495 partners in 37 countries, delivering long-term development programmes, responding to humanitarian crises and, through campaigning, advocacy and education, achieving long-term change for the world's poorest communities.

Income

Total income for 2017/18 was a record £117.9m (2016/17: £97.0m), ahead of plan and 22% up on the previous year, driven mainly by an excellent performance in institutional funding.

As highlighted in the table below, donations were maintained at the same level as last year. Institutional income saw a significant increase, boosted by a full year of a £15m food aid distribution programme in Nigeria.

Total income by type	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18 change
Donations	£59.5m	£56.9m	£62.6m	£54.7m	£54.7m	0%
Institutional grants	£31.5m	£31.6m	£34.5m	£36.8m	£58.0m	58%
Institutional contracts	£12.0m	£10.5m	£9.5m	£5.3m	£4.5m	-15%
Other income	£0.6m	£0.4m	£0.4m	£0.2m	£0.7m	250%
Total income	£103.6m	£99.4m	£107.0m	£97.0m	£117.9m	22%



Donations

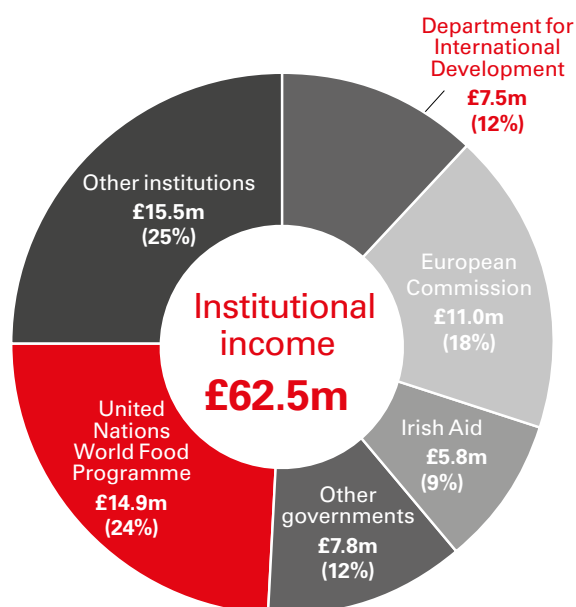
Donations were in line with our plan, remaining constant at £54.7m. This reflects a year in which:

- Legacies raised £12m in 2017/18, up from £9.8m in 2016/17. This is a growing source of income and our legacy pipeline remains healthy and growing at £11.4m (2016/17: £8.5m).
- We raised £8.4m in 2017/18 through emergency appeals (2016/17: £7.4m). Major appeals for East Africa, Yemen and the Rohingya refugee crisis in Bangladesh generated £6.3m or 75% of the total. We also responded to many lower-profile emergencies around the world and continued much of our existing humanitarian work. We continue to work in Nepal in response to the 2015 earthquake; in the Philippines following the floods; Haiti following Hurricane Matthew; and are making a contribution to tackling the situations in South Sudan and Syria. In Nigeria, we continued the food distribution programme with the World Food Programme that began in the final quarter of 2016/17.

- Our income from Christian Aid Week in 2017/18 was £9.6m, a decrease of £0.8m on the £10.4m raised in 2016/17. We continue to reach more churches each Christian Aid Week. However, our house-to-house and cash-based fundraising model continues to see declining returns and we have experienced slower growth than planned in diversifying our approach.
- We raised £14.0m from regular gifts, £0.5m less than the previous year. Unlike other aid agencies, we saw few direct debit cancellations following the negative news stories about development charities in February 2018, reflecting the continuing loyalty of our supporters.
- Our Christmas appeal performed strongly this year raising £3.5m (2016/17: £1.0m). Of the total Christmas income of £6.2m, we are grateful to the Department for International Development (DFID) for their matching contribution of £2.7m. The Harvest and Lent appeals raised a further £1.5m (2016/17: £0.8m).

Institutional income (grants and contracts)

Income from institutions, both grants and contracts, saw strong growth this year, with £62.5m recognised in the year, compared with £42.1m received in 2016/17 – a significant 48% increase.



Institutional income	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18 change
Number of grants and contracts submitted	173	119	143	125	149	19%
Number of grants and contracts awarded	83	71	77	70	94	34%
Value of grants and contracts awarded	£28.7m	£47.4m	£43.5m	£47.5m	£77.4m	63%
Income receivable in the year	£43.5m	£42.1m	£44.0m	£42.1m	£62.5m	+48%

The lifetime value of grants and contracts awarded during the year was £77.4m, up 63% on the previous year. This was a very successful year in terms of new awards and delivery of our existing contracted programmes.

During the year, we successfully completed delivery of three large programmes funded by UK aid. In Malawi, our Enhancing Community Resilience Programme (ECRP) has reduced vulnerability and strengthened resilience to climate change, while increasing household assets and income through savings and loans. The six-year, £15m programme achieved an overall A+ rating in its final report. The final evaluation reported that 'ECRP has helped to mitigate the impact of a succession of severe shocks, including floods and droughts'. DFID stated that ECRP has made a unique contribution to building resilience in Malawi.

In Ethiopia and Burkina Faso, we have completed two BRACED projects to increase resilience of pastoral and agro-pastoral communities to a changing climate. These three programmes have trained communities in civil protection and disaster response, and improved animal husbandry and solar-powered and traditional irrigation (see p13).

In Nigeria, we successfully concluded the DFID-funded Voice to the People (V2P) governance project, supporting

communities in Kaduna State and the south-east to take ownership of their development. The programme promotes inclusive governance and empowers marginalised groups to claim their rights.

It was piloted in 12 out of 21 local government areas in Anambra State. After being recognised as an A+ programme, it was extended to cover the south-east region, using a hub model operating from Enugu State, while testing the V2P approach in a different socio-cultural and political context in Kaduna State. At our most recent review, V2P earned our highest project score from DFID (A++). V2P officially ended in July 2018.

With support from DFID, we have completed implementation of a portfolio of innovative Disaster Emergency Preparedness Programme (DEPP) projects via the START Network. This has included the Linking Preparedness Resilience and Response (LPPR) programme in Bangladesh, Colombia, the Democratic Republic of Congo, Indonesia, Kenya, Pakistan and the Philippines. LPPR has improved the understanding and use of best practices in preparedness and resilience to support communities affected by emergencies and communities at risk of violence.

Another successfully evaluated DEPP project is the Public Health Emergency Preparedness Project

in Ethiopia, with the Ministry of Health, National Meteorology Agency, Regional Health Bureau, and AMREF Health Africa (see p20).

The Scottish Government continues to support our work in Malawi, including a new five-year, £1.3m project in Zambia: the Making Agriculture a Business programme. This will harness the potential of small-scale farmers and entrepreneurs as champions of economic development in four districts of Central Province.

The European Commission, through DG DEVCO/ EuropeAid and DG ECHO, has continued to support our work across countries in Latin America and the Caribbean, Africa, Asia and the Middle East, and has become one of our largest donors this year. In 2017/18 we started 10 new projects with EuropeAid in Colombia, Honduras, the Dominican Republic, Malawi, Burkina Faso, Ethiopia and Bangladesh. This includes a four-year programme for promoting women as entrepreneurs in energy access enterprises, called Breaking the Barriers. This will increase women's access to production, marketing and distribution of sustainable energy products and services, and influence environmental and energy policy at national level in line with our Big Shift campaign. We also received significant support from DG ECHO in Nigeria, Bangladesh and the Sahel region of Africa.

We are cognizant of the potential impact of a no-deal Brexit on our institutional funding and have developed plans in response, including on whether we access future funding through Christian Aid Ireland.

The US Government has approved a new programme to reach 170,000 orphans and vulnerable children, from 52,000 households, who are affected by HIV/AIDS. The very ambitious Comprehensive Assistance, Support and Empowerment of Orphans and Vulnerable Children (CASE-OVC) programme is a five-year, USAID-funded grant implemented by Christian Aid in Kenya. The goal is to improve the children's wellbeing by ensuring they can access social services (ie, health, nutrition, education, legal protection, psychosocial support and social protection).

Most importantly, it focuses on strengthening households economically, so that OVC households and caregivers are more included in local value chains. This will improve their livelihood options so they can better care for themselves, and help carers and families to become more financially independent. The project also focuses on building and strengthening informal and formal community systems that care for orphans and vulnerable children. This includes strengthening evidence-based policy, planning and interventions by supporting the roll-out of systems to manage child protection information.

Our humanitarian programme in north-east Nigeria has continued to support internally displaced people fleeing the conflict caused by Boko Haram. We have sustained support from the EU's DG ECHO, the UN World Food Programme, the UN Food and Agriculture Organization, the UN Office for the Coordination of Humanitarian Affairs and ICCO Netherlands, and brought in support via our sister agencies from the governments and people of Norway (Norwegian Church Aid), Sweden (Church of Sweden, Germany (Diakonie Katastrophenhilfe), Canada (The Primate's World Relief and Development Fund/Anglican Church of Canada), Netherlands (ICCO Cooperation) and Switzerland (Swiss Church Aid).

In Bangladesh, we started a significant programme supporting Rohingya refugees from Myanmar, working with our Bangladeshi partners. We are using support from the UN International Organisation for Migration (IOM), UNICEF, UNOPS and UK Aid, Scottish Government and Irish Aid, together with donations from the Disasters Emergency Committee (DEC) and sister agencies and foundations in Europe. Christian Aid has provided humanitarian support in the health, water and sanitation and shelter sectors in Jamtoli Camp, home to around 51,000+ refugees.

Expenditure

Expenditure also increased significantly in 2017/18 in line with the growth in income. It increased by £17.5m or 19% to £111.1m from the £93.6m spent last year.

Direct charitable expenditure in the year was £95.8m (2016/17: £80.5m), representing 86% of our total expenditure.

In 2017/18 we spent £47.7m (2016/17: £42.1m) on long-term development, an increase of £5.6m or 13%. The breadth and depth of our development work is described on p12 to p26.

We spent £39.0m (2016/17: £28.9m) on our humanitarian work, an increase of £10.1m or 35% on last year. The main contributor to the increase is the inclusion for the first time of a full year of food aid distribution in Nigeria funded by WFP, including £12.6m of recognised gifts-in-kind. Our work in the area is described on p28 to p29.

Our expenditure on campaigning, advocacy and education was £9.1m (2016/17: £9.5m), in line with previous years. This figure includes education and raising awareness with churches and Christian Aid supporters

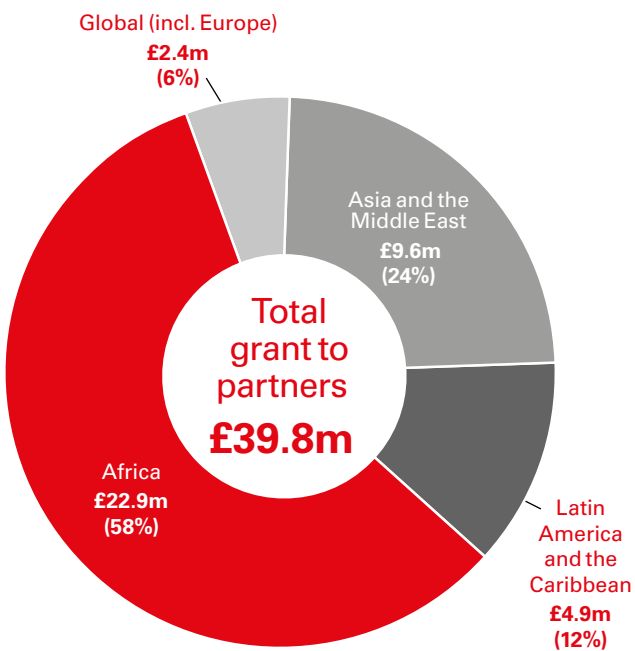
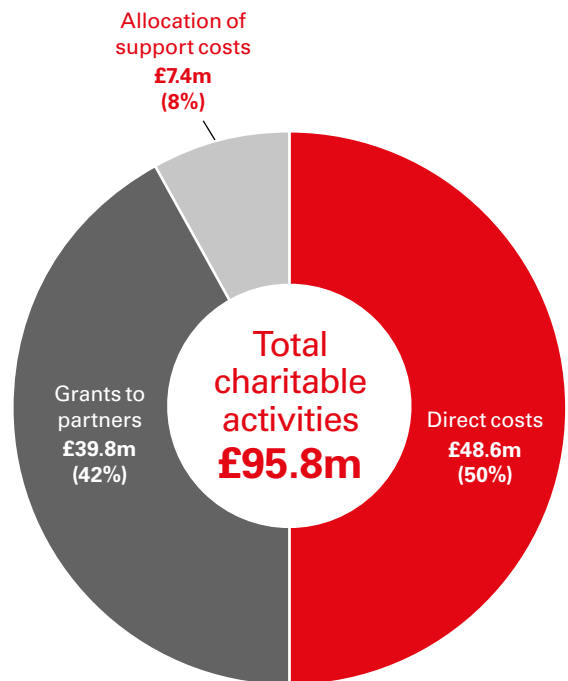
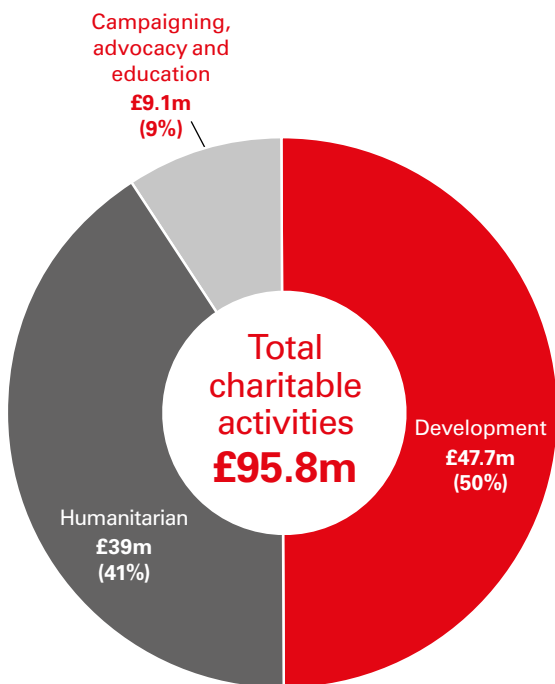
about our work to tackle poverty and its causes. Our advocacy priorities remain climate change, economic justice, gender inequality and refugees.

Fundraising costs as a percentage of total expenditure are 14% (2016/17: 14%), in line with last year. Overall fundraising spend increased by £2.2m to £15.3m. Whilst we continue with reduced spend on some fundraising approaches, particularly communicating with supporters by telephone, we have seen increased investment in brand awareness, promotional activities and systems.

Despite the overall increase in total expenditure, expenditure on staff costs declined slightly from £32.1m last year to £31.8m, reflecting a slight decline also in full-time equivalents from 884 to 872. 50% of our staff are based outside Europe in our country programmes.

Grants to partners, at £39.8m, were in line with our plans and slightly up on the £39.1m granted to partners last year. We spent a further £1.5m on direct implementation of programmes, most notably in Nigeria (plus a further £12.6m in recognised food aid) and Bangladesh.

Total expenditure	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18 change
Direct charitable activity	£85.6m	£79.7m	£85.3m	£80.5m	£95.8m	19%
Fundraising	£13.6m	£14.4m	£15.2m	£13.1m	£15.3m	17%
Total expenditure	£99.2m	£94.1m	£100.5m	£93.6m	£111.1m	19%



Reserves

In 2016/17 the trustees reviewed the reserves policy. This review was based on a benchmarking exercise comparing ourselves with other agencies in our sector, a review of the risks facing us, and the latest Charity Commission guidance on reserves policies. Based on this assessment and taking a 'reserves first' approach to financial planning, our operational reserves target is now £16m, which equals 1.7 months of operational expenditure, having been £20m in previous years. We also introduced a policy of allowing for a £2m range, either above or below the target, in which to manage our funds.

Operational reserves ended the year at £17.2m, within the accepted range, and movements during the year are set out in note 14 to the accounts on page 85.

Restricted reserves have increased by £4.6m or 24% to £23.7m and movements during the year are set out

in note 15 to the accounts on page 86. The trustees remain content that the fund balance held against each programme is appropriate to the stage of the life-cycle of the programme.

A foreign exchange stabilisation fund was created in 2015/16 to mitigate the risk of future sterling fluctuation post-Brexit. As a result of the ongoing impact of the weaker pound, we have drawn down on this fund during the year to support our international programmes.

The final salary pension fund surplus increased by £6.5m to £12.1m (2016/17: £5.6m). The scheme assets have grown due to continued strong market performance and as we continued to contribute funds in line with the recovery plan to February 2018, as agreed with the Pensions Trust. The surplus in the scheme cannot be recognised in the balance sheet under FRS 102 as it is not recoverable.

Reserves	2015/16	2016/17	2017/18	2017/18 change
Operational reserve	£11.6m	£14.5m	£17.2m	19%
Foreign exchange stabilisation fund	£1.2m	£1.2m	£0m	-100%
Fixed asset reserves	£7.7m	£8.3m	£7.1m	-15%
Other unrestricted reserves	£0.8m	£1.5m	£2.8m	87%
FRS 102 calculated pension deficits	£0m	£0m	£0m	0%
Unrestricted reserves	£21.3m	£25.5m	£27.1m	6%
Restricted reserves	£22.9m	£19.1m	£23.7m	24%
Total reserves	£44.2m	£44.6m	£50.8m	14%

Structure, governance and management

Board of Trustees

Christian Aid's Board of Trustees consists of a Chair and Vice Chair, a nominee from each of the national committees for Wales and Scotland, the Chair of Christian Aid Ireland, and up to 15 other trustees appointed by the members (the sponsoring churches in Britain and Ireland). This mix ensures an appropriate balance of lay and ordained people, gender, age, ethnic origin, geographical spread, knowledge and skills relevant to our work. In keeping with good governance practice, one-quarter of the trustees retire at each annual general meeting and are eligible to be re-appointed for further terms of office, usually limited to eight consecutive years. This process does not apply to the nominees from the national committees and Churches Together in Britain and Ireland.

New trustees undertake a comprehensive induction programme, which covers the formal governance arrangements and includes our legal structures and obligations, charitable priorities and work. We recognise the importance of trustees keeping up to date with current regulation and best practice. Information is shared through a monthly trustee briefing and through a secure site that was developed during 2017/18. Trustees are also invited to attend meetings, conferences and seminars which give them a better understanding of their roles and responsibilities.

The board's principal responsibilities include determining overall strategy, policies, direction and goals; protecting and promoting our identity and values; and fulfilling our statutory responsibilities.

The board delegates certain functions to committees including an audit and risk committee; a finance, fundraising and investment committee; a human resources governance and strategy committee; and a remuneration committee.

The nominations and procedures committee is separately constituted under the articles. It is responsible for nominating new trustees for election to members (the sponsoring churches) at the annual general meeting and for reviewing the performance of the board. It also ensures that the board has effective work processes.

The audit and risk committee reviews reports from external and internal auditors, commissions special investigations and advises the board on risk management.

The finance, fundraising and investment committee reviews the annual plans and budget, investment in and performance of fundraising, key financial policies, pension funding and the performance of Christian Aid's investment managers.

The human resources, governance and strategy committee advises on HR policies to ensure that they are aligned with our values and objectives, and helps inform our global people strategy.

The remuneration committee reviews the principles governing pay and benefits at Christian Aid. It also makes recommendations to the board on the broad policy framework and remuneration of the key personnel, including the chief executive and directors.

The National Committees for Wales and Scotland support the board in articulating our work and engaging with churches and other stakeholders.

The Christian Aid board reports to members at the annual general meeting. The members are the 41 sponsoring churches, as listed in the 'Acknowledgements' section on p101.

Organisational structure

We operate through an incorporated charity ("Christian Aid") registered with the Charity Commission for England and Wales and with Companies House. Various subsidiary and connected charities support us, as described below.

Charitable companies in the Republic of Ireland and Northern Ireland are responsible for the affairs of Christian Aid in Ireland. Although two legal forms exist, Christian Aid Ireland operates as a single pan-Ireland charity. The Irish sponsoring churches, Irish Council of Churches and Christian Aid are members of Christian Aid Ireland.

Christian Aid is registered with the Office of the Scottish Charity Regulator in recognition of our fundraising activities in Scotland.

InspirAction (Spain) is a charitable foundation established in Spain, operating under licence from Christian Aid. It undertakes a range of awareness raising and advocacy aimed at Spanish-speaking audiences.

Change Alliance is a for-profit, wholly owned subsidiary of Christian Aid, established in India to promote fundraising opportunities and new business models.

Christian Aid Trading Limited is a for-profit subsidiary of Christian Aid that pursues commercial fundraising opportunities in Britain and Ireland, and donates its profits to the charity.

The British and Irish Churches Trust Limited acts as a custodian trustee to Christian Aid and Churches Together in Britain and Ireland, an independent charity.

The trust has legal title to Christian Aid's London office – Interchurch House – on behalf of the two charities, who jointly own the property.

We also have separately registered legal entities in a number of countries in which we have programmes. These entities are consolidated as branches of Christian Aid in the same way as other country offices, since programme management continues to operate within the delegated authority framework of Christian Aid.

InspirAction (US) is a registered not-for-profit organisation incorporated in the state of Missouri undertaking fundraising activities in the United States of America, operating under licence from Christian Aid. Its results are not consolidated into the group accounts.

Governance matters

The demands on trustees to demonstrate effective governance of charities increases year on year. In 2017/18, the board has concentrated on a number of governance priorities; three are explained in more depth below.

Charity Governance Code

The board welcomed the publication of the new Charity Governance Code during 2017/18 and reviewed how far it adheres to each of the 76 recommended practices. Christian Aid meets most of the recommended practices and we are working to improve compliance in a few areas. In two areas, the board agreed that, rather than applying the code's recommended practices, it would explain why it currently does not do so.

Firstly, we have a large board: our articles of association provide for up to 20 trustees. Our board is constituted to contain representation from our sponsoring churches, as well as a balance of gender, age, ethnicity, geographical spread (UK and international), knowledge and skills. We believe that the size of our board is appropriate for the complexity of the organisation and enabling an appropriate response to business needs.

Secondly, the code recommends that the chair of an audit committee should have recent financial experience. In 2017/18, our committee had this experience within its membership, although not directly with the chair. We have a separate finance, fundraising and investment committee that is chaired by a finance professional. The responsibilities of our audit and risk committee extend more widely than audit functions, to include responsibility for advising the board on risk management and control issues. Our approach to managing risk is explained in detail on p36 to p44; risk management is integral to how the trustees govern Christian Aid. The board is satisfied that the chairs and members of each committee have the competencies to ensure that the committees can discharge their responsibilities effectively. The board will undertake a further review of progress against the code's recommended practices in 2018-2019.

It has been the board's practice for many years to undertake an annual review of its own working practices and performance and to agree steps for improvement. In line with the code's recommendation, the board will commission an external evaluation every three years, starting in late 2018.

Safeguarding

Ultimate responsibility for safeguarding rests with the board, with duties delegated to the audit and risk committee and human resources governance and strategy committee. The board approves the safeguarding policy and receives regular reports on safeguarding. The audit and risk committee monitors the effective implementation of the policy and reviews the case file of reported incidents. The human resources governance and strategy committee ensures that HR policies and procedures support a strong safeguarding culture.

The board has appointed three safeguarding trustees. The lead safeguarding trustee supports the interface between the board and subcommittees. As a named trustee to receive reports of concerns from staff and others, they:

- provide oversight and support of investigations involving those in senior positions
- represent Christian Aid on external forums
- provide one-to-one support to the safeguarding manager.

The chief executive officer directly oversees the organisation's approach to safeguarding. She leads the directorate meetings which consider Christian Aid's response to safeguarding. She also receives reports on safeguarding incidents and attends all board sub-committee meetings, including the closed sessions of the audit and risk committee, where case files are reviewed.

A safeguarding manager has been appointed to further coordinate and strengthen our global approach to safeguarding. We have established a new safeguarding governance group to oversee this work, chaired by the chief operating officer.

Christian Aid has a clear safeguarding policy that is rooted in the protection of those whom we are mandated to serve. We have recently updated our safeguarding policy and procedure to:

- fully take account of the Charity Commission guidance issued in December 2017
- more clearly articulate reporting mechanisms and our responsibilities to all those who represent us in our work.

This update also expanded the scope of the policy to include sexual harassment between staff.

The revised policy was reviewed independently by the charity Thirtyone:eight (formally the Churches Child Protection Advisory Service) and against the Core Humanitarian Standard (CHS). Christian Aid is certified under, and independently audited against, the CHS requirements and was a founding member of its predecessor, the Humanitarian Accountability Partnership. The CHS has at its heart the protection of beneficiaries.

The policy is one of a schedule of key corporate policies that is reviewed by trustees. We have reviewed these policies, where appropriate, to ensure that they align to our new safeguarding policy. We have a serious incident reporting policy and we report all safeguarding incidents to the Charity Commission in line with its requirements.

We also have a whistleblowing policy. Staff, partners and beneficiaries are encouraged to report any safeguarding concerns, using a choice of confidential mechanisms. We have a confidential whistleblowing email on our website.

Safeguarding requirements are included in our Code of Conduct. It is signed by all members of staff and is supported by mandatory online training that is completed annually. Our volunteers are included in the code.

New and refreshed codes of conduct, applicable to our trustees, board advisers and specialist volunteers, were adopted this year. Consultants working on our programmes are also required to sign a code of conduct.

Aligned to this are complaints and feedback mechanisms that meet the Core Humanitarian Standard. There are provisions in our partner contracts related to safeguarding and also in our partner due diligence processes. We also

include gender-sensitive programming in our work with communities.

We are part of sector groups that are working on safeguarding issues and developing safeguarding best practice.

Gender pay

In April 2018 we issued our first gender pay gap report on our website. At the time, 65% of our employees were female and 35% male. Our analysis indicates that we have a mean gender pay gap of 7.5% and median pay gap of 4.2% (in each case in favour of male staff). This was primarily driven by having substantially more female staff in lower pay quartiles.

There is no pay difference between male and female staff who carry out the same job, similar jobs or work of equal value.

We are proud to have appointed women as our current and previous CEOs, and that, at the time of writing, we have gender parity on our Board of Trustees.

Although Christian Aid's gender pay gap is lower than many organisations in our sector and in the UK, we are not complacent. We are committed to addressing our gender pay gap in many different ways, including flexible working, progression, career development and through our global gender strategy.

Gender justice is a key strategic impact area identified by Christian Aid for our work globally. We work to ensure that we are as diverse and inclusive as possible as we work to eradicate poverty.

Public benefit

The trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing Christian Aid's aims and objectives, and in planning activities and setting policies and priorities for the year ahead.

Our objectives are the furtherance of charitable purposes that:

- relieve and combat poverty, malnutrition, hunger, disease, sickness or distress throughout the world
- advance or assist such other charitable work as may be carried out by or with the support of the sponsoring churches.

We carry out these objectives through working towards our essential purpose: to expose the scandal of poverty, to help root it out from the world in practical ways, and to challenge and change the systems that favour the rich and powerful over the poor and marginalised.

The activities that we carry out to further our charitable purposes for the public benefit are concentrated on providing grants to, and otherwise supporting, 495 partner organisations in 37 countries for long-term development and responding to emergencies, as well as vital campaigning, advocacy and education work on the causes of poverty.

Trustee attendance register	Board		Committees	
	Total	Attended	Total	Attended
Hazel Baird	8	8		
Helene Bradley-Ritt ^{2,5}	8	7	2	2
Alexis Chapman ^{2,3,5}	8	8	5	4
Jennifer Cormack ^{2,4}	8	8	8	8
John Davies	8	4		
Robert Fyffe ⁴ (until Oct 2017)	3	3	3	3
Bala Gnanapragasam ¹	8	5	6	5
Pippa Greenslade ^{3,5}	8	8	4	4
Victoria Hardman ¹	8	6	6	6
Tom Hinton ²	8	6	3	3
Mukami McCrum	8	7		
Mervyn McCullagh	8	7		
Alan D McDonald ^{3,5}	8	7	1	1
Amanda Khozi Mukwashi ¹ (until Nov 2017)	3	3	3	2
Wilton Powell	8	4		
Paul Spray	8	7		
Margaret Swinson ^{1,4} (from Oct 2017)	5	3	3	3
Valerie Traore	8	7		
Rowan Williams ^{*1,2,3,4,5}	8	8		
Trevor Williams	8	7		

Legend:

1. Audit and risk committee
2. Finance, fundraising and investment committee
3. HR, governance and strategy committee
4. Nominations and procedures committee
5. Remuneration committee

*Ex-officio

Policies

Under the Charities (Accounts and Reports) Regulations 2008 the trustees have undertaken to give details of various financial policies of the organisation. These are detailed below.

Fundraising Approach

Christian Aid is a Christian organisation that insists the world can and must be swiftly changed to one where everyone can live a full life, free from poverty. It is through the generosity and actions of every supporter that we provide urgent, practical and effective assistance where need is great, tackling the effects of poverty as well as its root causes. This partnership shapes our approach to fundraising.

Christian Aid takes a long-term, values-based and increasingly innovative approach to fundraising. We want people to see consistent values (see p8) motivating our fundraising as well as our relationship-building, campaigning and all other work.

Through fundraising that transforms everyone involved, we aim to so inspire our supporters that more partners join us to bring about a world free from the injustice of poverty. We seek to raise funds from a diverse, appropriate and sustainable range of sources to ensure Christian Aid maintains its independence and does not become dependent on any single source of income.

Christian Aid is registered with the Fundraising Regulator and is committed to legal, open, honest and respectful fundraising. We monitor regulatory developments, review policies and update training for staff and volunteers to ensure we maintain standards. Within the year, the board reviewed and approved a refreshed suite of fundraising policies for the organisation, taking into consideration key requirements of the General Data Protection Regulation and our safeguarding responsibilities. Our suite of fundraising policies includes a Supporter Fundraising Policy, a policy for fundraising and responding to people in vulnerable circumstances or lacking capacity, a Supporter Care Charter, guidance for Christian Aid Week groups, Code of Fundraising Practice, Fundraising Promise and our Privacy and Data Protection Policies. The policies suite covers the standards and principles that underpin

our approach to fundraising by way of voluntary income from individuals, churches and communities. Major gifts and funds from institutions are also covered. Our private sector (institutional) fundraising follows our due diligence process. We apply the same standards to the third parties we work with in our fundraising activity, providing training and routine monitoring to ensure they represent Christian Aid appropriately.

We take protecting supporter data very seriously and our policies comply with – and, in some cases, go beyond – General Data Protection Regulation (GDPR) requirements. Our privacy policy is accessible on our website. We never swap or sell support data and our supporters can change their communication preferences at any time.

Voluntary Scheme for Regulating Fundraising

Christian Aid has a large number of committed and active volunteers, engaged in a variety of activities from teaching in schools, to writing for social media, organising support through fundraising events or promoting our appeals and campaigns. Our volunteers give thousands of hours of time across 30+ different roles each year.

Our 14,000 organisers and church representatives organise fundraising in their churches, particularly in Christian Aid Week when tens of thousands of people come together to raise money through house-to-house collections and other activities. Christian Aid's professional fundraisers provide guidance and resources to support these volunteers.

We're incredibly grateful to our volunteers for all they do for Christian Aid. They make a huge difference for the world's poorest people.

Complaints

Our supporter relationships are paramount, so all feedback is important to us. It is always taken into account when we review or plan activities and is shared with our leadership team to review on a monthly basis. We have revised our Supporter Care Charter which outlines our promises to supporters and how they can feed back to us.

From 1 April 2017 to 31 March 2018 we sent 900,000 fundraising emails and 1,232,173 addressed direct mail pieces. We received 168 (0.008%) complaints in total.

Protection of Vulnerable People

We want giving to Christian Aid to be a positive experience for all. We recognise that some of the many people that we engage with through our fundraising activity will not always have the capacity, at the point of interaction, to fully understand the nature of the donation they are being asked to give, or the consequences of making that donation.

All staff follow best practice guidelines for dealing with adults at risk or in vulnerable circumstances, and children and young people. We update our Safeguarding Policy to best practice and have specific guidance in place regarding house-to-house collecting and receiving donations from people in vulnerable circumstances. Many of our supporters and collectors are themselves increasingly elderly, and therefore our group organisers, church representatives and volunteers are supported by staff, who receive regular safeguarding training.

Reserves policy

Our reserves fall into two types.

Restricted funds are generated when the donor stipulates how and when their donation may be spent. In most cases there will be a time lag between when such funds are received and when they are expended. In particular, with many of the recent emergency appeals, immediate relief work needs to be followed up with longer-term rehabilitation and development activities, in line with the appeal request. This means part of the appeal money is expended over a number of years.

Deficits on restricted funds arise where grants to partners have been approved against various projects that the trustees expect to be funded by institutional donors, but the criteria for recognition of income have not been met.

Based on reports from partners on the progress of these projects at year end, the trustees determine through the approved income recognition policy whether the associated income should be recognised in the accounts. The status of all projects financed through restricted funds is reviewed corporately every quarter. The trustees are content with the overall level of the deficits in these funds. For further details, please see Reserves (p51) and notes 14 and 15 below.

Unrestricted funds are generated when the donor does not stipulate how the income may be spent. Within

certain operating needs, the trustees' policy is to ensure that such funds are expended as soon as possible, while guaranteeing these resources are used effectively. Unrestricted funds include designated and other funds where the trustees have set aside money for a specific purpose or to cover possible risks. At 31 March 2018, the principal funds were as follows.

The operational reserve is held to cover any temporary shortfall in income, unforeseen rise in spending requirements or other financial contingency, so that the charity – and, in particular, funding to partners – can continue to operate at any time. The level of this reserve is based on the trustees' assessment of the likelihood of such financial contingencies and the impact they might have. Following a review of the reserves policy, the trustees have set a target operational reserve of £16m (previously £20m), with a £2m range either side of that figure.

General funds represent other unrestricted reserves held separately from the operational reserve in connected charities and subsidiary undertakings.

The foreign exchange stabilisation fund of £1.2m was created in 2015/16 to cover the risk of future currency fluctuations and protect against the ongoing devaluation of sterling post-Brexit. It was released during the year to underpin our international programme work and transferred to the operating reserve.

The fixed asset designated reserve comprises the funds invested in fixed assets to allow the organisation to carry out our work effectively. Because this reserve comprises fixed assets, it is not possible to use them elsewhere within the charity.

The pension surplus linked to the closed defined benefit pension schemes is not recoverable and therefore cannot be recognised in the balance sheets under Financial Reporting Standard (FRS) 102. More details can be found in the 'Christian Aid pension schemes' in note 23 to the financial statements.

Investment and foreign exchange policy

We manage our investments within our ethical guidelines. This is done on a combined income-and-capital basis, subject to the need for short-term realisability of funds and a degree of measured risk.

Short-term cash is managed internally and held on overnight and term deposits with a range of approved banks. Longer-term sterling cash is held in an Epworth Affirmative Deposit account. This is a Charity Commission-approved pooled fund, consisting of deposits held with a number of financial institutions.

A proportion of the longer-term cash is managed by investment managers CCLA on a mandate which has as a prime objective the preservation of capital. It is invested in a portfolio of government and corporate bonds that is consistent with our ethical investment standards.

The investment policy set by us requires CCLA to observe restrictions with the aim of controlling financial risk, as well as meeting our ethical criteria.

These restrictions mean that bonds in the portfolio are lower yielding, on average, than those in the benchmark portfolio. Consequently, the portfolio's returns tend to be lower than those of the benchmark.

Our main operating currency is sterling. However, our overseas offices and partners operate with a range of currencies and so face foreign currency exchange-rate fluctuations. When a significant exchange risk is identified, we may enter into forward cover contracts to purchase currencies for planned grants. Responsibility for identifying when to hedge specific currency risks rests with the chief operating officer. At the end of March 2018, we had forward contracts covering risks against US dollar exchange-rate variations. Further details are disclosed in note 18 of 'Notes to the financial statements'.

Grants policy

The majority of our charitable work is carried out by making grants to partner organisations. Grants are made within our agreed strategies.

Grants for development programmes tend to be given on a three-year basis.

Project proposals are subject to a formal approval process before individual grants are approved. All projects are systematically monitored for the duration of their existence, and major projects are subject to a final evaluation process.

In recent years, we have started acting as a sub-contractor for a number of governments, including the

UK Government. Under these contracts, we disburse grants to a range of donor-approved grantees. The selection, monitoring and evaluation of the performance of these grantees are subject to contract-specific performance measures.

Christian Aid pension schemes

The trustees closed the final salary pension scheme to new members and to future accrual in 2007. We offer UK qualifying staff a defined contribution group personal pension scheme. In the Republic of Ireland, we also contribute to an occupational money-purchase scheme.

Contributions to the closed final salary scheme during 2017/18 were based on the triennial valuation at September 2014 and the recovery plan put forward and agreed by the pension trustees. Following the provisional findings of the triennial valuation at September 2017, the agreed recovery plan was completed as planned in February 2018.

In addition, the scheme actuary carries out a separate annual valuation in line with accounting standard FRS 102. This is calculated using different assumptions and may result in a different funding position. The 31 March 2018 valuation under this method showed a surplus of £12.1m (31 March 2017: surplus £5.6m) arising from an increase in the value of the scheme assets. As mentioned above, the surplus cannot be recognised in the balance sheet. Details are shown in full in note 23 of 'Notes to the financial statements'. We continue to set the level of our target operational reserve to reflect risks attached to the pension scheme.

The Pensions Trust (Verity Trustees Limited) acts as trustee to the final salary scheme. Assets in the scheme are managed in line with The Pensions Trust ethical investment policy, which has been developed with our support. The bulk of the equity component of the scheme funds continues to be managed by the Legal and General Assurance Society Limited and invested in an FTSE4GOOD tracker fund.

Communicating with staff and volunteers

Our methods of communicating with staff continue to evolve and the Christian Aid intranet has made it significantly easier for staff to access news and information from across the organisation. The intranet has

opened up fresh opportunities for dialogue and sharing learning, as a new set of internal social media tools are rolled out, including Yammer. The intranet is also a key tool for consultation, with blogs being used to gather staff feedback on proposed organisational changes.

Discussion and information sharing also take place at all-staff meetings and lunchtime talks, which are broadcast on internet radio to all Christian Aid offices. Staff receive Majority World News, a daily information bulletin.

We are committed to open and accountable management of our employees, where development and recognition are acknowledged. Employees can raise concerns through their manager or through senior management, including the Chief Executive, or anonymously through the whistleblowing policy and suggestion box. All staff are regularly informed of and consulted about changes and developments within the organisation. The V2020 process has had a specific engagement plan, supported by a staff member.

UK-based staff are encouraged to join a trade union and overseas staff are represented by elected coordinators. Unite and the National Union of Journalists are the recognised unions at Christian Aid. They help staff and coordinators during key consultations and with employee relations issues.

Volunteers

We seek to work in partnership with volunteers and give them opportunities to make suggestions or raise concerns. All volunteers have a supervisor and there is a clear process for raising any issues. Volunteers receive a quarterly e-newsletter and those based in offices have access to the same news and information as paid staff.

Over the past year we have sought to expand the involvement of volunteers in our work. In addition to the thousands of people who gave time to Christian Aid in their churches and local communities, we also benefited from the contribution of volunteers who offered a range of skills, including speaking, teaching, administration, research, undertaking projects, and a number of specialist roles in our head office. A total of 425 people volunteered in these roles and gave around 10,000 hours of their time.

Health, safety and security

Christian Aid continues to work in developing, fragile and complex countries around the world. Our staff, volunteers and partners are exposed to many risks and uncertainties, which are managed in order to deliver humanitarian and development assistance.

Our system of internal control around health, safety and security aims to ensure compliance with laws and policies, and an efficient and effective use of resources. It employs standard daily operating procedures, minimum standards and management processes, and internal controls and risk management mechanisms.

During 2017/18, we further strengthened our approach to safety and security by updating our security policy and our risk and internal control self-assessment procedures to set out clearer roles and responsibilities for managing safety and security throughout Christian Aid. The new policy and framework are embedded in the organisation through a continued training and awareness programme.

We are committed to working with our partners around health, safety and security to mitigate their risks as far as possible. We invest in programmes to strengthen the capability of country offices and upgrading controls by training staff, volunteers and partners to manage the risks we face in delivering programmes. We support the mental wellbeing of our staff in country and those deployed to humanitarian crises and conflicts through our Employment Assistance Programme, with additional workshops and seminars throughout the year on psychosocial support.

During 2017/18, many aid agencies continued to experience exceptionally challenging working conditions while responding to humanitarian emergencies in places such as South Sudan, Syria, Afghanistan, Bangladesh, the Democratic Republic of Congo, Nigeria and the Chad basin. Christian Aid staff and programmes continue to be tested in these high-risk countries with regular disruption to our programmatic work. Through the effectiveness and resilience of our staff, volunteers and partners in these countries, we are able to mitigate the impact on our staff and programmes and quickly resume our work with little to no impact on our programmes. Elsewhere in the world, insecurity within countries remains a challenge, and we

are constantly reviewing our contingency plans to ensure they are relevant to the context which presents itself.

Health and safety continues to be a success - for example, in reducing the number of incidents, especially road traffic accidents in the UK and overseas. We put much emphasis on awareness and avoidance, ensuring all staff and volunteers have the latest security analysis, so they can take the necessary precautionary measures to maintain their personal security. We have also introduced a new travel app for all staff to ensure they have access to immediate professional support if needed while travelling on Christian Aid business.

The organisational Incident Management Plan is being reviewed in all countries, along with implementing a text messaging system to alert staff when appropriate. This will be adapted to alert regional and overseas staff. We are planning a simulation of the system in September in order to ensure functionality.

Staff matters

Our ability to deliver impactful programmes and activities around the world depends on the capability, skills and wellbeing of our staff.

2017/18 has seen several changes in our senior management structure, including the appointment of our new chief executive. We have continued to challenge ourselves to rethink how we organise and deliver our work, especially as we move to a global partnership.

Highlights of our staff-related activities, interventions and initiatives over the year fall into the following themes.

People Strategy:

- We developed a new People Strategy in consultation with staff and managers and our HR and governance committee to establish the priorities for the newly formed People function.

Employee Engagement and Support:

- We undertook our employee engagement survey and have run a series of meetings with departmental senior management teams to review the results and put in place action plans to improve results.

People Development:

- We continue to give prominence to the development of our staff and managers in the areas of leadership and management.
- We have developed project management training and are rolling this out across the organisation.

Organisational Performance:

- We continue to work to strengthen management decision making through improved people data analytics.
- Our digital transformation programme is gaining traction.

Compliance:

- We proactively respond to a range of UK and international employment and labour legislative requirements - for example, UK gender pay reporting obligations.

Remuneration policy

Our remuneration policy is publicly available on our website and is overseen by the remuneration committee of the board. Specifically, the committee has delegated authority to provide governance oversight and input into principles and policies governing the pay and benefits of Christian Aid staff. Our remuneration policy looks to set salaries at the median quartile of comparators. A 2.6% pay rise was awarded to UK staff for the 2018/19 pay year, effective from April 2018. International staff salaries are adjusted to give increases guided by International Monetary Fund figures and the recommendations of our country offices, within an equivalent funding envelope for our International Department as a whole.

The chief executive's remuneration level is reviewed and decided by the remuneration committee and ultimately the full board in line with Christian Aid's remuneration policy. Remuneration for directors is decided by the committee in concert with the chief executive and in line with our remuneration policy.

The following guiding principles are used in determining chief executive and senior management remuneration:

- transparency
- appropriateness and benchmarking against external comparators
- expertise and experience
- competitive recruitment and talent retention.

Diversity and inclusion

It is our policy to respect the diversity of all employees and volunteers, treating them fairly and equally regardless of characteristics such as physical or mental disability, gender, sexual orientation, race, caste, culture, nationality, ethnic origin, religious belief, or age.

Wherever possible, applications from disabled people are encouraged and their skills are developed, and we advertise annually in Living with Disability Magazine. Every reasonable measure is taken to adapt our premises and working conditions to enable disabled people to work or volunteer at Christian Aid.

We believe that the unequal distribution of power and unfair abuses of power are at the heart of poverty. Furthermore, we believe that the greatest, most pervasive inequality in the world remains the one between women and men. Our corporate gender strategy, 'Gender justice for all', sets out our aims, objectives and programmes in this area.

We are using gender pay reporting requirements in the UK as a platform to work towards more visible organisation-wide gender pay profiling and reporting.

This signals our continued commitment to fairness, equality and consistency across our entire workforce.

Modern slavery

We have a long history of taking action against slavery. During our Trade Justice Campaign, we made the case for tackling modern slavery, identifying poor working conditions as a key driver of global inequality. We have continued to monitor labour conditions in diverse settings. As a founding member of the Ethical Trading Initiative and as a member of the Corporate Responsibility Coalition, we supported the creation of the Modern Slavery Act that became law in 2015.

Last year we produced our first statement outlining the steps we have taken to ensure that slavery and human trafficking does not take place in any part of our business and supply chains. Our statement identified our policies, risk assessment and commitments for the year ahead, to be reported on in subsequent years. It is available on our website.

This past year we have revisited our own procurement policies and practices, developed methods to assess the risk of potential modern slavery in our suppliers and partnerships. We have raised awareness and trained UK businesses on the issue and created a staff portal for procurement policies and guidelines. There is still more to do, especially in building best practice, staff training, raising further awareness and assessing risk more carefully. We will report further in next year's report.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with applicable law and FRS 102, the Financial Reporting Standards applicable in the UK and the Republic of Ireland.

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its net incoming resources for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Information provided to auditors

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as the trustee is aware, there is no relevant audit information of which the company's auditors are unaware; and
- the trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 418 of the Companies Act 2006.

On 25 June 2018, Crowe Clark Whitehill LLP was renamed Crowe U.K. LLP. Crowe U.K. LLP remained Christian Aid's auditors throughout the year.

The annual report and accounts, including the strategic report, is approved by the Board of Trustees on 21 September 2018 and signed on its behalf by the Chair of the Board:



Dr Rowan Williams

Chair of the Christian Aid Board of Trustees

21 September 2018

Auditor's report

Opinion

We have audited the financial statements of Christian Aid for the year ended 31 March 2018 which comprise Consolidated Statement of Financial Activities, the Group and Parent Charity Balance Sheets, the Consolidated Cash Flow Statement and the related notes numbered 1 to 23, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 March 2018 and of the group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

Independent auditor's report to the members and trustees of Christian Aid

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the charitable 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material

misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on p63, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the group's or the charitable 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) 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 Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



Naziar Hashemi
Senior Statutory Auditor

For and on behalf of
Crowe U.K. LLP
Statutory Auditor

21 September 2018

London

Crowe U.K. LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Financial statements

Consolidated statement of financial activities

(incorporating an income and expenditure account) for the year ended 31 March 2018

	Notes	2018 Unrestricted funds £'000	2018 Restricted funds £'000	2018 Total funds £'000	2017 Unrestricted funds £'000	2017 Restricted funds £'000	2017 Total funds £'000
Income							
Donations and legacies	2	43,816	10,866	54,682	44,030	10,670	54,700
Institutional grants	3, 19-22	2,434	55,557	57,991	1,828	34,987	36,815
Charitable activities	4	4,497	-	4,497	5,296	-	5,296
Other trading activities		665	-	665	87	-	87
Investments		50	25	75	34	38	72
Other		7	-	7	54	6	60
Total income		51,469	66,448	117,917	51,329	45,701	97,030
Expenditure							
Raising funds		14,460	813	15,273	12,779	333	13,112
Charitable activities							
Development	5	19,742	27,947	47,689	18,607	23,455	42,062
Humanitarian	5	7,813	31,192	39,005	4,072	24,842	28,914
Campaigning, advocacy and education	5	7,216	1,885	9,101	8,328	1,217	9,545
Total expenditure		49,231	61,837	111,068	43,786	49,847	93,633
Operating Surplus		2,238	4,611	6,849	7,543	(4,146)	3,397
Net gains on investments		2,156	-	2,156	105	-	105
Net gains/(losses) on currency forward purchase		(139)	-	(139)	(410)	(23)	(433)
Net income		4,255	4,611	8,866	7,238	(4,169)	3,069
Other recognised gains/(losses)							
Actuarial gains/(losses) on defined benefit pension scheme	23	9,297	-	9,297	2,499	-	2,499
Removal of pension surplus	23	(12,105)	-	(12,105)	(5,552)	-	(5,552)
Exchange translation difference arising on consolidation		55	-	55	49	408	457
Net movement in funds		1,502	4,611	6,113	4,234	(3,761)	473
Reconciliation of funds							
Total funds brought forward at 1 April		25,524	19,127	44,651	21,290	22,888	44,178
Total funds carried forward at 31 March	14,15	27,026	23,738	50,764	25,524	19,127	44,651

There are no recognised gains or losses, or movements in funds, other than those disclosed above. The notes on p70 to p98 form a full part of these financial statements.

Balance sheets

as at 31 March 2018

	Notes	Consolidated group		Parent charity	
		2018	2017	2018	2017
		£'000	£'000	£'000	£'000
Fixed assets					
Intangible assets	8	662	136	662	136
Tangible assets	8	6,414	8,128	6,370	8,051
Investments	9	23,526	19,079	23,926	19,290
		30,602	27,343	30,958	27,477
Current assets					
Stocks		440	148	440	148
Debtors	10	13,061	12,179	9,744	10,915
Short-term cash deposits		1,020	115	38	28
Cash at bank and in hand		12,163	10,558	8,843	7,198
		26,684	23,000	19,065	18,289
Liabilities					
Creditors: amounts falling due within one year	11	(5,282)	(4,561)	(5,079)	(4,772)
Net current assets		21,402	18,439	13,986	13,517
Total assets less current liabilities		52,004	45,782	44,944	40,994
Creditors: amounts falling due after more than one year	11.2	(599)	(585)	(599)	(585)
Provision for liabilities	11.3	(641)	(546)	(641)	(546)
Total Net Assets		50,764	44,651	43,704	39,863
Restricted funds					
Appeals and other donations	15	13,499	14,617	12,837	13,282
Institutional grants	15	10,239	4,510	6,615	2,629
Total restricted funds		23,738	19,127	19,452	15,911
Unrestricted funds					
Unrestricted funds excluding pension reserve		27,026	25,524	24,252	23,952
Pension reserve	23	-	-	-	-
Total unrestricted funds	14	27,026	25,524	24,252	23,952
Total funds		50,764	44,651	43,704	39,863

The notes on p70 to p98 form a full part of these financial statements.
The parent charity has a surplus of £1,488,000 (2017: £3,200,000).

The financial statements were approved and authorised for issue on the authority of the board and signed on its behalf by:



Dr Rowan Williams

Chair of the Christian Aid Board of Trustees
21 September 2018

Consolidated cash flow statement

for the year ended 31 March 2018

	Notes	2018 £'000	2017 £'000
Cash flows from operating activities			
Net cash provided by/(used in) operating activities		3,665	3,206
Cash flows from investing activities			
Interest from investments		75	72
Proceeds from the sale of fixed assets		83	60
Purchase of fixed assets		(513)	(873)
Proceeds from the sale of investments		4,865	6,306
Purchase of investments		(5,583)	(9,498)
Net cash provided by/(used in) investing activities		(1,073)	(3,933)
Change in cash and cash equivalents in the reporting period		2,592	(727)
Cash and cash equivalents at the beginning of the reporting period		10,673	11,376
Change in cash and cash equivalents due to exchange rate movements		(82)	24
Cash and cash equivalents at the end of the reporting period		13,183	10,673
Reconciliation of net income to net cash flow from operating activities			
Net income for the reporting period before net gains on investments		6,557	3,249
Depreciation charges and amortisation of intangible fixed assets	8	603	500
Income on investments		(75)	(72)
Profit on the sale of fixed assets		(7)	(60)
(Increase)/decrease in debtors	10	(882)	2,826
Increase in creditors		830	8
Increase in stocks		(292)	(148)
FRS 102 defined benefit pension contributions	23	(2,961)	(3,185)
Amounts related to the defined benefit pension schemes included within the statement of financial activities	23	(108)	88
Net cash inflow/(outflow) from operating activities		3,665	3,206
Analysis of cash and cash equivalents			
Cash at bank and in hand		12,163	10,558
Short-term cash deposits		1,020	115
Total cash and cash equivalents		13,183	10,673

The notes on p70 to p98 form a full part of these financial statements.

Notes to the financial statements

for the year ended 31 March 2018

1. Accounting policies

A description of the nature of the entity's operations and its principal activities is disclosed in the annual report accompanying the financial statements.

a. Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments, which are included at market valuation. The accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102, the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

In the trustees' report there is a review of financial performance and of the charity's reserves position. There are adequate financial resources and the charity is well placed to manage business risks. The planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. It is a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. There are no known material uncertainties that call into doubt the charity's ability to continue. The accounts have therefore been prepared on the basis that the charity is a going concern.

The statement of financial activities and balance sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line-by-line basis. No separate income and expenditure account of the charity has been presented, as permitted by Section 408 of the Companies Act 2006 and paragraph 15.11 of the SORP. The gross income of the charity for the year was £104.5m (2017: £91.6m) and its gross expenditure was £103.0m (2017: £88.4m).

The group accounts include a 100% consolidation of Christian Aid Trading Limited, Christian Aid Ireland Limited (a charitable company registered in Northern Ireland), Christian Aid Ireland Limited (a charitable company registered in the Republic of Ireland), Christian Aid International (a charitable foundation registered in Spain) and Change Alliance (a company limited by share capital, incorporated in India). The group accounts also include a 71.25% proportional consolidation of The British and Irish Churches Trust Limited, since Christian Aid's interest relates directly to its share of the underlying assets, liabilities and cash flows. Further details of the subsidiaries are given in note 17.

b. Fund accounting

Reserve policies are given on p.58 of the trustees' report. Reserves are either unrestricted or restricted funds.

Restricted funds represent income to be used for a specific purpose as requested by the donor. Income and expenditure on these funds are shown separately within the statement of financial activities and analysed into their main components in note 15.

Unrestricted funds are those that have not had a restriction placed on them by the donor. Designated unrestricted funds are those where the trustees have set aside monies from unrestricted funding for specific purposes. Details can be found in the trustees' report and in note 14.

c. Income

All incoming resources accruing to the charity during the year are recognised in the statement of financial activities as soon as it is prudent and practicable to do so, when entitled, probable and measurable. Incoming resources from charitable activities refer to contract income, which is recognised as unrestricted income in the period in which the income is earned, is probable of receipt and can be measured with reliability.

Gifts in kind for use by the charity are included in the accounts at their approximate market value at the date of receipt. Gifts in kind for distribution are included in the accounts at their approximate fair value at the date of receipt by Christian Aid.

Pecuniary legacies are recognised when there is entitlement, which is deemed to be when Christian Aid has been notified of a legacy from the bequest's executors of the estate, the legacy can be measured reliably, and there is probability of receipt. For residual legacies, entitlement is deemed to be the earlier of approved estate accounts and notification of a pending payment or actual payment being received in the accounting period. No value is included where a legacy is subject to a life interest held by another party.

d. Expenditure

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to that category. The costs of each staff team, including a relevant proportion of support costs allocated on a usage basis, are allocated across the headings of fundraising and charitable activities based on the proportion of time spent on each of these areas of work.

Expenditure on raising funds includes all expenditure incurred by a charity to raise funds for its charitable purposes. It comprises the costs of advertising, profile-raising, digital fundraising, producing publications and digital materials, printing and mailing fundraising material as well as costs incurred in commercial trading activities and investment management costs, the staff in these areas and an appropriate allocation of support costs.

Costs of charitable activities includes direct expenditure incurred through grants to partners and operational activities and an appropriate allocation of support costs. Grants to partners are recognised as expenditure when there is a legal or constructive obligation to make the grant. This is usually immediately prior to a payment being made. Grant expenditure also includes grants made through sub-contractors.

Support costs include the central or regional office functions such as facilities management, finance, human resources and information systems as well as governance costs. Governance costs represent the costs associated with the governance arrangements of the charity as opposed to those costs associated with fundraising or charitable activities.

e. Intangible fixed assets

Intangible fixed assets costing over £5,000 are capitalised at cost. Intangible fixed assets include software costs. They are amortised over 4 years, their estimated useful lives.

f. Tangible fixed assets and depreciation

Tangible fixed assets costing over £5,000 are capitalised at cost. Depreciation is provided in order to write off the cost of tangible fixed assets over their estimated useful economic lives, on a straight-line basis, as follows:

Freehold land	Nil
Freehold properties	50 years
Leasehold properties	5 years
Leasehold improvements	5 years
Office furniture, fittings and equipment	5 years
Motor vehicles	5 years
Computer equipment	4 years

Assets in the course of construction are not depreciated while in construction. Once the construction is completed, the cost is transferred to another fixed asset class and depreciated accordingly.

g. Stocks

Stocks consist of gifts in kind, held pending distribution, and are valued at the lower of cost and net realisable value.

h. Pension costs

Defined Benefit Scheme - The amounts charged in the statement of financial activities are the current service costs and gains and losses on settlements and curtailments. They are included as part of staff costs. Past service costs and other finance costs have been recognised immediately in the statement of financial activities. Actuarial gains and losses are recognised immediately in "Other recognised gains and losses". This is in accordance with FRS102.

Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit method and discounted at a rate equivalent to the current rate of return on a high-quality corporate bond. The actuarial valuation is obtained at least triennially and is updated at each balance sheet date. The resulting defined pension scheme asset or liability is shown separately on the face of the balance sheet.

On 30 June 2007 the scheme was closed to new entrants and for future accrual for members.

Defined Contribution Scheme - Christian Aid also operates a defined contribution scheme for employees. The charity's contributions to the scheme are charged in the statement of financial activities in the period in which the contributions are payable.

i. Taxation & irrecoverable VAT

Christian Aid is a registered charity and as such is potentially exempt from taxation of its income and gains to the extent that they fall within the charity exemptions in the Corporation Taxes Act 2010 or Section 256 Taxation of Chargeable Gains Act 1992. No tax charge has arisen in the year. A tax charge of £1,090 (2017: £45,000) has arisen in our Indian subsidiary Change Alliance which is a fully owned for-profit organisation. A tax charge of £17,025 has also arisen in Christian Aid Trading Ltd due to the late payment of the 2016/17 gift aid to the charity. No other tax charge has arisen in other subsidiaries due to their policy of gifting all taxable profits to Christian Aid each year.

In common with many other charities, Christian Aid is unable to recover the majority of VAT that is incurred on purchases of goods and services in the UK. The amount of VAT that cannot be recovered is included within the appropriate underlying cost and was £1.0m for the year (2017: £0.8m).

j. Foreign currencies

Foreign currency balances have been translated at the exchange rate ruling at the balance sheet date. Income and expenditure transactions have been translated at the prevailing rate at the time of the transaction.

k. Fixed asset investments

Fixed asset investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising from disposals and revaluations throughout the year.

l. Operating leases

Rentals applicable to operating leases are charged to the consolidated statement of financial activities in the period to which the cost relates.

m. Critical accounting judgements and key source of estimation uncertainties

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

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects the current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in the accounting policies and are summarised below:

Pension liabilities – The charity recognises its liability to its defined benefit pension scheme which involves a number of estimations as disclosed in note 23.

n. Financial instruments

Christian Aid has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash at bank and in hand, short-term cash deposits and the group's debtors excluding prepayments and accrued income. Financial liabilities held at amortised cost comprise the group's short and long-term creditors excluding deferred income and accrued expenditure. No discounting has been applied to these financial instruments on the basis that the periods over which amounts will be settled are such that any discounting would be immaterial. The values of basic financial instruments are given in note 18a.

Christian Aid uses derivative financial instruments to manage its exposure to foreign currency exchange risks, including foreign exchange forward contracts. The fair value of these instruments is calculated at the balance sheet date by comparison between the rate implicit in the contract and the exchange rate at that date. Details of derivative financial instruments are given in note 18b.

o. Provisions

Provisions are recognised when Christian Aid has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense. No discounting has been applied on the basis that the amounts involved and the periods over which amounts will be settled are such that any discounting would be immaterial.

p. Preparation of the accounts on a going concern basis

Trustees have considered Christian Aid's expectations and intentions for the next 12 months and the availability of working capital and confirm that the charity is a going concern. Trustees are unaware of any events, conditions, or related business risks beyond the period of assessment that may cast significant doubt on the charity's ability to continue as a going concern.

2. Donations and legacies

	2018 Unrestricted £'000	2018 Restricted £'000	2018 Total £'000	2017 Unrestricted £'000	2017 Restricted £'000	2017 Total £'000
Christian Aid Week	9,636	-	9,636	10,362	-	10,362
In Their Lifetime	111	630	741	143	807	950
Denominational appeals	249	712	961	138	960	1,098
Christian Aid humanitarian appeals	-	3,543	3,543	-	3,556	3,556
Disasters Emergency Committee appeals	-	4,135	4,135	-	2,706	2,706
Legacies	12,048	-	12,048	9,649	142	9,791
Regular gifts	13,957	1	13,958	14,454	2	14,456
Other donations	7,815	1,845	9,660	9,284	2,497	11,781
Total donations and legacies	43,816	10,866	54,682	44,030	10,670	54,700

Total donations of £54,700,000 (2017: £54,700,000) includes £4,400,000 of tax recovered through tax-efficient giving (2017: £4,400,000).

Legacies of which we have been notified, but not recognised as income, are valued at £11,400,000 (2017: £8,500,000).

Total donations include gifts in kind valued at £552,207 (2017: £325,124).

Donations received from the public in the Isle of Man (excluding Government grants) included above were £37,579 (2017: £131,247).

3. Institutional grants

	Notes	2018 Unrestricted £'000	2018 Restricted £'000	2018 Total £'000	2017 Unrestricted £'000	2017 Restricted £'000	2017 Total £'000
Department for International Development	19	35	7,457	7,492	341	14,737	15,078
European Commission		562	10,440	11,002	332	2,719	3,051
Irish Aid		-	5,769	5,769	-	4,491	4,491
United States Agency for International Development (USAID)		223	2,477	2,700	13	108	121
Scottish Government		-	464	464	-	592	592
Isle of Man Overseas Aid Committee		11	150	161	5	48	53
Guernsey Overseas Aid Commission		-	109	109	-	20	20
United Nations World Food Programme (WFP)		68	14,848	14,916	37	1,830	1,867
Other governments and public authorities		24	281	305	-	286	286
Total government and public authorities		923	41,995	42,918	728	24,831	25,559
ACT Alliance		20	1,323	1,343	-	719	719
Church of Sweden		-	209	209	2	340	342
Comic Relief	20	-	490	490	-	212	212
ICCO*	21	55	1,199	1,254	16	614	630
START Network**	22	147	1,656	1,803	185	2,342	2,527
Other institutions (including sister agencies)		1,289	8,685	9,974	897	5,929	6,826
Total institutions		1,511	13,562	15,073	1,100	10,156	11,256
Total institutional grants		2,434	55,557	57,991	1,828	34,987	36,815

Total institutional grants from the United Nations World Food Programme of £14.9m (2017: £1.8m) includes gifts in kind valued at £12.6m (2017: £1.3m).

Funding of £47,408 was contributed by ACT members in 2017/18 towards the ACT security coordinator (Finn Church Aid £877 (€1,000), Norwegian Church Aid £6,500, ICCO £1,096 (€1,250), LWF £3,681(\$4,050), ACT £7,113 (\$9,900), Dan Church Aid £1,764 (\$2,500), Church of Sweden £5,617 (\$7,600), Swedwatch £560 (\$700), The Salvation Army £761 (\$950). Expenditure on the ACT security coordinator in 2017/18 was £79,556 (2017: £68,174).

*ICCO is an interchurch organisation for development cooperation based in the Netherlands.

**The START network is a network of 42 aid agencies supporting humanitarian work around the world.

4. Charitable activities

	2018 Unrestricted £'000	2018 Restricted £'000	2018 Total £'000	2017 Unrestricted £'000	2017 Restricted £'000	2017 Total £'000
UK government - Department for International Development						
PACS2 civil society programme in India	18	-	18	758	-	758
Action2020 multi-country accountability programme	-	-	-	2	-	2
SABI accountability programme in Sierra Leone	1,073	-	1,073	842	-	842
STAR accountability programme in Ghana	3,018	-	3,018	3,393	-	3,393
Save the Children International						
Primary health care	375	-	375	293	-	293
Other organisations	13	-	13	8	-	8
Total incoming resources from charitable activities	4,497	-	4,497	5,296	-	5,296

5. Total expenditure

	Grants to partner organisations	Other direct costs		Allocation of support costs		2018 Total £'000	2017 Total £'000
	£'000	Staff costs £'000	Non staff costs £'000	Staff costs £'000	Non staff costs £'000		
Notes	5.1			5.2	5.2		
Raising funds	-	6,448	7,085	1,080	660	15,273	13,112
Charitable activities:							
Development	22,854	10,909	9,414	2,800	1,712	47,689	42,062
Humanitarian	15,191	4,632	17,601	981	600	39,005	28,914
Campaigning, advocacy and education	1,725	4,118	1,933	823	502	9,101	9,545
Total charitable activities	39,770	19,659	28,948	4,604	2,814	95,795	80,521
Total expenditure	39,770	26,107	36,033	5,684	3,474	111,068	93,633

Expenditure on raising funds include all expenditure incurred by a charity to raise funds for its charitable purposes. It comprises the costs of advertising, profile-raising, digital fundraising, producing publications and printing and mailing fundraising material, costs incurred in commercial trading activities and investment management costs, the staff in these areas and an appropriate allocation of support costs.

Charitable activities includes expenditure incurred through grants to partners, direct programme implementation expenditure and operational activities and an appropriate allocation of support costs. Direct implementation expenditure on the Nigeria and Bangladesh programmes was £14,133,688 for 2017/18, of which £12,601,526 was gifts in kind.

5.1 Grant expenditure analysed by region

	2018 £'000	2017 £'000	2018 %	2017 %
Africa	22,888	20,144	58%	52%
Asia and the Middle East	9,572	12,298	24%	31%
Latin America and the Caribbean	4,904	4,795	12%	12%
Europe	1,280	1,160	3%	3%
Global	1,126	697	3%	2%
Total grants to partner organisations	39,770	39,094	100%	100%

5.2 Allocation of support costs

		2018 £'000	2018 £'000	2018 £'000	2017 £'000
Basis of allocation		Staff cost	Other costs	Total	Total
Facilities management	Headcount	280	922	1,202	1,372
Finance teams	Headcount	1,522	811	2,333	1,548
Human resources	Headcount	1,400	341	1,741	1,836
Information systems	Headcount	1,174	1,193	2,367	1,757
Pension scheme and financial management	Headcount	1,092	173	1,265	1,169
Governance costs	Headcount	216	34	250	788
		5,684	3,474	9,158	8,470

6. Staff and trustee costs

Staff costs of Britain-, Ireland- and Spain-based staff	2018 £'000	2017 £'000
Salaries	17,004	17,931
Pension contributions	980	1,235
National Insurance contributions	1,663	1,738
Benefits in kind	3	19
Total staff costs (Britain-, Ireland- and Spain-based)	19,650	20,923
Staff cost of overseas based staff	12,141	11,204
Total staff costs	31,791	32,127

Total staff costs include £290,001 of redundancy and termination payments (2017: £884,279).

Benefits in kind include £3,448 of company car benefits (2017: £4,000), the corresponding costs (leasing costs mostly) are reported in non-staff in note 5.

Headcount by location	2018	2017
Britain-, Ireland- and Spain-based staff	479	508
Overseas-based staff	443	423
Total headcount	922	931

Full-time equivalent (FTE) by location	2018 FTE	2017 FTE
Britain-, Ireland- and Spain-based staff	432	462
Overseas-based staff	440	422
Total staff FTE	872	884

FTE = full-time equivalent

The key management of the charity comprises the chief executive and the five directors of the organisation (Corporate Services, Policy and Public Affairs, Programme Innovation and Funding, Supporter and Community Partnerships and International). The total remuneration and benefits, including salary, employer's National Insurance and employer's pension contributions, of the key management personnel of the charity was £622,961 (2017: £682,092).

The salary of the chief executive, the highest-paid employee, was £90,293 (gap in post for 5 months) (2017: £127,711). The chief executive's expenses were £2,113 (2017: £2,658) mainly in respect of overseas travel as a representative of Christian Aid and visiting partners.

The number of higher-paid staff with emoluments falling in the following ranges were:

	2018	2017 Revised
£120,000 to £129,999	-	1
£110,000 to £119,999	-	1
£100,000 to £109,999	1	1
£90,000 to £99,999	2	3
£80,000 to £89,999	3	5
£70,000 to £79,999	4	9
£60,000 to £69,999	13	13

Contributions in the year for the provision of defined contribution pension schemes to higher paid staff were £140,025 (2017: £134,675).

Trustees expenses and number of trustees who claimed expenses during the year

	2018 Number of trustees	2018 £'000	2017 Number of trustees	2017 £'000
Parent	19	15	14	14
Other group charities	16	5	17	4

No emoluments are paid to trustees. Trustees are reimbursed for their incidental expenses in attending board, executive and other meetings. Additionally, trustees may occasionally visit Christian Aid partners and programmes overseas with costs of such trips being met by the charity. The total expenses paid to trustees was £19,634 (2017: £18,000).

Donations received from trustees during the year amounted to £3,830 (2017: £29,230).

7. Statement of financial activities

Net movement in funds is stated after the following charges:

	Consolidated group		Parent charity	
	2018 £'000	2017 £'000	2018 £'000	2017 £'000
Auditors' remuneration (exclusive of VAT)				
Fees payable to parent charity's auditors for the audit of the charity's annual accounts	55	54	55	54
Fees payable to parent charity's auditors for the audit of the charity's subsidiaries pursuant to legislation	4	4	4	-
Total audit fees	59	58	59	54
Other services	36	28	41	28
Total fees payable to parent charity's auditors	95	86	100	82
Rental costs in relation to operating leases – land and buildings	68	68	205	205
Investment manager's fee	23	23	23	23

8. Fixed assets

8.1 Intangible fixed assets

	Computer software	CRM in development	Total
	£'000	£'000	£'000
Cost			
At 1 April 2017	2,662	-	2,662
Additions	87	490	577
Disposals	-	-	-
At 31 March 2018	2,749	490	3,239
Amortisation			
At 1 April 2017	2,526	-	2,526
Charge in year	51	-	51
Disposals	-	-	-
At 31 March 2018	2,577	-	2,577
Net book value			
At 31 March 2018	172	490	662
At 1 April 2017	136	-	136
Held by parent charity			662
Held by subsidiaries			-

Expenditure on the new Customer Relationship Management (CRM) system represents phase 1 of the project that in 2018-19 has delivered new functionality for Case Management, Activity Management, Volunteer Management and Programme Funding.

8.2 Tangible fixed assets

	Central office freehold £'000	Other leasehold/ freehold property £'000	Leasehold improvements £'000	Computer equipment £'000	Office furniture, fittings and equipment £'000	Motor vehicles £'000	Total £'000
Cost							
At 1 April 2017	6,498	272	2,923	2,744	1,006	1,363	14,806
Additions	-	-	177	180	32	37	426
Transfers to Investments	(1,425)	(218)	-	-	-	-	(1,643)
Disposals	-	-	-	(27)	(17)	(1)	(45)
At 31 March 2018	5,073	54	3,100	2,897	1,021	1,399	13,544
Depreciation							
At 1 April 2017	78	96	2,779	2,163	682	880	6,678
Charge in year	26	3	59	210	89	165	552
Transfer to Investments	(22)	(47)	-	-	-	-	(69)
Disposals	-	-	-	(22)	(9)	-	(31)
At 31 March 2018	82	52	2,838	2,351	762	1,045	7,130
Net book value							
At 31 March 2018	4,991	2	262	546	259	354	6,414
At 1 April 2017	6,420	176	144	581	324	483	8,128
Held by parent charity	4,991	2	254	546	238	339	6,370
Held by subsidiaries	-	-	8	-	21	15	44

9. Investments

	Consolidated group		Parent charity	
	2018 £'000	2017 £'000	2018 £'000	2017 £'000
As at 31 March				
Gilts – UK	4,739	3,100	4,739	3,100
Fixed-interest securities	5,368	5,475	5,368	5,475
Floating-rates notes	-	199	-	199
Sterling deposits	9,234	10,014	9,234	10,014
Unlisted investments	151	151	151	151
Investments in subsidiary undertakings	-	-	400	211
Programme-related investments	267	140	267	140
Property-related investments	3,767	-	3,767	-
Total investments	23,526	19,079	23,926	19,290
Movements during the year				
At the beginning of the year	19,079	15,782	19,290	15,816
Cost of acquisitions	5,582	9,498	5,771	9,673
Disposals	(4,865)	(6,306)	(4,865)	(6,306)
Net gains on investment	2,156	105	2,156	107
Transfer from fixed assets	1,574	-	1,574	-
Total investments	23,526	19,079	23,926	19,290

Programme-related investments consists of social investment loans to co-operatives in Nicaragua and Honduras. The trustees are satisfied that making these loans constitutes programme investments that further the objects of the charity. Property-related investments have arisen due to 22% of the central office freehold being rented out as well as 3 freehold properties also being rented out. Both of these rentals occurred during the year. All these properties were previously included in Fixed Assets.

Investments (other than cash) forming more than 5% of the investment portfolio were as follows:

	2018 £'000	2018 %	2017 £'000	2017 %
UK Treasury 1.5% 22/01/2021	2,500	23.5	2,566	24.0
UK Treasury 2.0% 22/07/2020	1,031	9.7	-	-
KfW 5.55% 07/06/2021	709	6.7	-	-
UK Gilt 0.5% 22/07/2022	688	6.5	-	-
UK Treasury 1.75% 22/07/2019	521	4.9	534	5.0
Network Rail Infrastructure Finance 1% 07/12/2017	-	-	1,008	9.4
KFW 5.625% 25/08/2017	-	-	580	5.4

The historic cost of investments at 31 March 2018 was £19,937,000 (2017: £19,121,000).

10. Debtors

	Consolidated group		Parent charity	
	2018 £'000	2017 £'000	2018 £'000	2017 £'000
Prepayments	1,005	970	982	948
Accrued income	8,911	8,895	4,501	6,174
Other debtors	3,145	2,314	2,399	2,152
Amounts due from subsidiary undertakings	-	-	89	95
Amounts due from connected charities	-	-	1,773	1,546
Total debtors	13,061	12,179	9,744	10,915

11. Liabilities

11.1 Creditors: amounts falling due within one year

	Consolidated group		Parent charity	
	2018 £'000	2017 £'000	2018 £'000	2017 £'000
Interest-free loans from supporters	117	117	117	117
Trade creditors	1,824	1,545	1,824	1,502
Deferred income	929	1,087	848	1,087
Tax and social security	694	621	619	574
Other creditors	884	622	839	963
Accruals	834	569	707	528
Amounts due to subsidiary undertakings	-	-	-	1
Amounts due to connected charities	-	-	125	-
Total creditors	5,282	4,561	5,079	4,772

Movement on deferred income during the year:

	Consolidated group		Parent charity	
	2018 £'000	2017 £'000	2018 £'000	2017 £'000
Balance brought forward	1,087	415	1,087	415
Released to income	(1,087)	(415)	(1,087)	(415)
Received in year	929	1,087	848	1,087
Balance carried forward	929	1,087	848	1,087

11.2 Creditors: amounts falling due after more than one year

Christian Aid has recognised £599,000 (2017: £585,000) of creditors falling due after more than one year. This amount relates to pension benefits due to overseas staff.

11.3 Provision for liabilities

Christian Aid has recognised a liability of £641,000 (2017: £546,000) for the cost of all benefits to which employees are entitled at the end of the reporting period that have yet to be paid. Provision for liabilities includes a liability for paid annual leave, paid sick leave and termination benefits.

12. Future commitments

In addition to the amounts shown as creditors in these accounts, there are also commitments to projects which have been accepted in principle by Christian Aid's board and are expected to be recommended for funding in 2018/19.

	Consolidated group		Parent charity	
	2018 £'000	2017 £'000	2018 £'000	2017 £'000
Commitments	1,763	3,057	1,763	3,057

13. Operating lease income and commitments

At 31 March 2018 the total of future minimum operating lease income receivable under non-cancellable operating leases amounted to:

	Consolidated group		Parent charity	
	2018 £'000	2017 £'000	2018 £'000	2017 £'000
Land and buildings – within one year	235	130	235	130
Land and buildings – between two and five years	624	371	624	371
	859	501	859	501

At 31 March 2018 the total of future minimum lease commitments payable under non-cancellable operating leases amounted to:

	Consolidated group		Parent charity	
	2018 £'000	2017 £'000	2018 £'000	2017 £'000
Building leases – within one year	68	68	205	205
Building leases – between two and five years	42	105	820	205
Operating leases on equipment – within one year	5	3	-	-
Operating leases on equipment – between two and five years	3	3	-	-
Operating leases on motor vehicles – within one year	5	5	-	-
Operating leases on motor vehicles – between two and five years	4	8	-	-
	127	192	1,025	410

14. Unrestricted funds

	Opening balance £'000	Incoming resources £'000	Resources expended £'000	Gains and losses £'000	Transfers £'000	Closing balance £'000
Consolidated group						
General funds - Christian Aid (Operational reserve)***	14,509	48,962	(47,287)	2,017	(1,025)	17,176
General funds - subsidiaries & connected charities	1,587	2,507	(1,372)	52	-	2,774
Foreign exchange stabilisation fund**	1,164	-	-	-	(1,164)	-
Fixed asset fund	8,264	-	(572)	-	(616)	7,076
Pension reserves*	-	-	-	(2,805)	2,805	-
Consolidated group total unrestricted funds	25,524	51,469	(49,231)	(736)	-	27,026

Parent charity						
Unrestricted funds excluding pension reserve	23,952	48,962	(47,874)	2,017	(2,805)	24,252
Pension reserves	-	-	-	(2,805)	2,805	-
Parent charity total unrestricted funds	23,952	49,368	(47,874)	(788)	-	24,252

* The pension actuarial loss of £2.8m is disclosed net of the removal of the pension surplus of £12.1m.

**The balance of the foreign exchange designation fund was transferred to general funds as it was no longer required to be designated.

*** The net transfer from general reserves is the net total of the transfers to the pension reserve less the transfers from the foreign exchange designated and fixed asset funds.

14.1 Prior year unrestricted funds

	Opening balance £'000	Incoming resources £'000	Resources expended £'000	Gains and losses £'000	Transfers £'000	Closing balance £'000
Consolidated group						
General funds - Christian Aid (Operational reserve)	11,622	49,368	(42,041)	(322)	(4,118)	14,509
General Funds - Subsidiaries & Connected Charities	805	1,961	(1,245)	66	-	1,587
Foreign exchange stabilisation fund	1,164	-	-	-	-	1,164
Fixed asset fund	7,699	-	(500)	-	1,065	8,264
Pension reserves*	-	-	-	(3,053)	3,053	-
Consolidated group total unrestricted funds	21,290	51,329	(43,786)	(3,309)	-	25,524
Parent charity						
Unrestricted funds excluding pension reserve	20,465	49,368	(42,501)	(327)	(3,053)	23,952
Pension reserves	-	-	-	(3,053)	3,053	-
Parent charity total unrestricted funds	20,465	49,368	(42,501)	(3,380)	-	23,952

* The pension actuarial loss of £3.0m is disclosed net of the removal of the pension surplus of £5.6m.

15. Restricted funds

Consolidated group	Opening balance £'000	Incoming resources £'000	Resources expended £'000	Currency translation £'000	Closing balance £'000
In Their Lifetime	759	630	(1,389)	-	-
Denominational appeals	879	712	(494)	-	1,097
Christian Aid humanitarian appeals:					
Ebola Crisis West Africa 2014	445	-	(442)	-	3
East Africa Crisis Appeal 2017	769	1,308	(546)	-	1,531
Gaza Middle East 2012	463	1	(196)	-	268
Hurricane Matthew Haiti 2016	457	23	(465)	-	15
Iraq Crisis Appeal 2014	241	4	(245)	-	-
Malawi Food Crisis 2016	34	2	(35)	-	1
Nepal Earthquake 2015	3,079	5	(226)	-	2,858
Philippines Typhoon Haiyan 2013	613	-	(651)	-	(38)
Refugee Crisis Appeal 2015	836	68	(730)	-	174
South Sudan Crisis Appeal 2015	437	106	(300)	-	243
Syria Crisis 2013	1,018	100	(425)	-	693
South Asia floods	-	367	(202)	-	165
Sierra Leone Mudslides 2017	-	103	(74)	-	29
Rohingya Crisis Appeal	-	1,436	(476)	-	960
Other Christian Aid appeals	60	21	(39)	-	42
Disasters Emergency Committee appeals:					
Nepal Earthquake 2015	295	547	(763)	-	79
Yemen Crisis 2017	533	848	(1,311)	-	70
East Africa Crisis Appeal 2017	-	2,306	(1,859)	-	448
Rohingya Crisis Appeal	-	433	(325)	-	108
Legacies	3,017	-	(645)	-	2,372
Other donations	682	1,872	(171)	-	2,383
Appeals and other donations	14,617	10,891	(12,009)	-	13,499
Institutional grants	4,510	55,557	(49,828)	-	10,239
Total restricted funds	19,127	66,448	(61,837)	-	23,738

At 31 March 2018 institutional grants funds in deficit amounted to £5.4m (£1.9m at 31 March 2017). Funds are in deficit when, at the end of the reporting period, spends have occurred on a fund but the related income does not meet the recognition criteria.

Parent charity	Opening balance £'000	Incoming resources £'000	Resources expended £'000	Currency translation £'000	Closing balance £'000
Appeals and other donations	13,282	9,689	(10,134)	-	12,837
Institutional grants	2,629	51,627	(47,641)	-	6,615
Total restricted funds	15,911	61,316	(57,775)	-	19,452

15.1 Prior year restricted funds

Consolidated group	Opening balance £'000	Incoming resources £'000	Resources expended £'000	Currency translation £'000	Closing balance £'000
In Their Lifetime	1,315	807	(1,363)	-	759
Denominational appeals	298	960	(379)	-	879
Christian Aid humanitarian appeals:					
Ebola Crisis West Africa 2014	567	3	(125)	-	445
East Africa Crisis Appeal 2017	-	1,097	(328)	-	769
Gaza Middle East 2012	921	5	(464)	1	463
Hurricane Matthew Haiti 2016	-	896	(439)	-	457
Iraq Crisis Appeal 2014	357	86	(202)	-	241
Malawi Food Crisis 2016	-	146	(112)	-	34
Nepal Earthquake	3,162	47	(138)	8	3,079
Philippines Typhoon Haiyan 2013	1,595	6	(995)	7	613
Refugee Crisis Appeal 2015	1,208	283	(655)	-	836
South Sudan Crisis Appeal 2015	27	522	(113)	1	437
Syria Crisis	1,647	380	(1,009)	-	1,018
Other Christian Aid appeals	-	85	(24)	-	61
Disasters Emergency Committee appeals:					
Gaza Crisis Appeal 2014	242	262	(504)	-	-
Ebola Crisis West Africa 2014	260	-	(260)	-	-
Nepal Earthquake 2015	291	1,158	(1,154)	-	295
Philippines Typhoon Haiyan 2013	706	491	(1,197)	-	-
Yemen Crisis	-	795	(262)	-	533
Legacies	3,268	142	(393)	-	3,017
Other donations	240	2,543	(2,198)	96	681
Appeals and other donations	16,104	10,714	(12,314)	113	14,617
Institutional grants	6,784	34,987	(37,533)	272	4,510
Total restricted funds	22,888	45,701	(49,847)	385	19,127

Parent charity	Opening balance £'000	Incoming resources £'000	Resources expended £'000	Currency translation £'000	Closing balance £'000
Appeals and other donations	15,332	9,043	(11,093)	-	13,282
Institutional grants	4,269	33,143	(34,783)	-	2,629
Total restricted funds	19,601	42,186	(45,876)	-	15,911

16. Analysis of net assets

Fund balances as at 31 March 2018 are represented by:

	Unrestricted funds		Restricted funds	Total
	Designated £'000	Other £'000	£'000	£'000
Consolidated group				
Tangible and Intangible fixed assets	7,076	-	-	7,076
Investments	-	23,526	-	23,526
Current assets	-	2,946	23,738	26,684
Current liabilities	-	(5,282)	-	(5,282)
Long-term liabilities	-	(599)	-	(599)
Provision for liabilities	-	(641)	-	(641)
Total net assets	7,076	19,950	23,738	50,764
Parent charity				
Tangible and Intangible fixed assets	7,032	-	-	7,032
Investments	-	23,539	387	23,926
Current assets	-	-	19,065	19,065
Current liabilities	-	(5,079)	-	(5,079)
Long-term liabilities	-	(599)	-	(599)
Provision for liabilities	-	(641)	-	(641)
Total net assets	7,032	17,220	19,452	43,704

16.1 Prior year analysis of net assets

Fund balances as at 31 March 2017 are represented by:

	Unrestricted funds		Restricted funds	Total
	Designated £'000	Other £'000	£'000	£'000
Consolidated group				
Fixed assets	8,264	-	-	8,264
Investments	-	19,079	-	19,079
Current assets	-	3,873	19,127	23,000
Current liabilities	-	(4,561)	-	(4,561)
Long-term liabilities	-	(585)	-	(585)
Provision for liabilities	-	(546)	-	(546)
Pension liability	-	-	-	-
Total net assets	8,264	17,260	19,127	44,651
Parent charity				
Fixed assets	8,187	-	-	8,187
Investments	-	19,290	-	19,290
Current assets	-	2,378	15,911	18,289
Current liabilities	-	(4,772)	-	(4,772)
Long-term liabilities	-	(585)	-	(585)
Provision for liabilities	-	(546)	-	(546)
Pension liability	-	-	-	-
Total net assets	8,187	15,765	15,911	39,863

17. Subsidiary undertakings and related party transactions

The Christian Aid group comprises the parent charity (Christian Aid) and six subsidiary undertakings. The results for the year of the subsidiary undertakings are given below.

Christian Aid Ireland Ltd (Northern Ireland) (CA NI)

A charitable company limited by guarantee, incorporated in Northern Ireland, Christian Aid Ireland (Northern Ireland) was established by the Irish Churches and Christian Aid to further develop the work of Christian Aid in Northern Ireland. Christian Aid (Northern Ireland) is consolidated by virtue of common control as 9 out of 13 trustees are appointed by Christian Aid. It is consolidated on a line by line basis in line with FRS102. The Christian Aid Ireland (Northern Ireland) year end was 31 March 2018.

Christian Aid Ireland Ltd (Republic of Ireland) (CA ROI)

A charitable company limited by guarantee, incorporated in Republic of Ireland, Christian Aid Ireland (Republic of Ireland) was established by the Irish Churches and Christian Aid to further develop the work of Christian Aid in Republic of Ireland. Christian Aid Ireland (Republic of Ireland) is consolidated by virtue of common control as 9 out of 13 trustees are appointed by Christian Aid. It is consolidated on a line by line basis in line with FRS102. The Christian Aid Ireland (Republic of Ireland) year end was 31 March 2018.

Christian Aid International (CA INT)

A charitable foundation registered in Spain, Christian Aid International operates under the brand name InspirAction with the objective of raising awareness of, and funds for, some of the world's poorest and most marginalised communities. Christian Aid is the sole member with authority to appoint and remove trustees from the foundation and Christian Aid International is therefore consolidated by virtue of common control. It is consolidated on a line-by-line basis in the Christian Aid group financial statements, in line with FRS 102. The Christian Aid International year end was 31 March 2018.

The British and Irish Churches Trust Ltd (BICT)

A charitable company limited by guarantee, incorporated in England and Wales. It owns the freehold title to Interchurch House and 3 residential properties, acting as custodian trustee for Christian Aid and Churches Together in Britain and Ireland (CTBI). The year end of this company was 31 December 2017, the date of CTBI's year end. The figures overleaf represent Christian Aid's 71.25% interest. The reserves retained within BICT are related to the management of Interchurch House.

Christian Aid Trading Ltd (CATL)

A company limited by share capital, incorporated in England and Wales. Its two shares are held by Christian Aid. Christian Aid Trading Ltd carries out the trading and commercial promotional activities of Christian Aid, the incorporated charity. The net taxable profit will be transferred by Gift Aid to Christian Aid. The Christian Aid Trading Ltd year end was 31 March 2018.

Change Alliance (CAPL)

A company limited by share capital, incorporated in India. Its shares are held by employees of Christian Aid as nominees. Change Alliance Private Limited is a for-profit organisation which, with partners, is currently undertaking Christian Aid's activities in India. The Change Alliance year end was 31 March 2018.

17.1 Subsidiary undertakings and related party transactions

	2018 CA NI	2018 CA ROI	2018 CA INT	2018 BICT	2018 CATL	2018 CAPL	2017 CA NI	2017 CA ROI	2017 CA INT	2017 BICT	2017 CATL	2017 CAPL
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Total incoming resources	2,417	7,885	347	513	160	1,070	2,232	5,605	350	513	166	1,299
Total resources expended	(2,013)	(6,293)	(314)	(513)	(17)	(1,024)	(2,142)	(5,334)	(351)	(513)	(28)	(1,266)
Net incoming resources	404	1,592	33	-	143	46	90	271	(1)	-	138	33
Revaluation on translation	-	55	-	-	-	-	-	-	6	-	-	-
Gift Aided to Christian Aid	-	-	-	-	-	-	-	-	-	-	(138)	-
Retained surplus/ (deficit) for the year	404	1,647	33	-	143	46	90	271	5	-	-	33
Total assets	2,093	6,304	85	54	263	367	1,807	4,112	99	53	129	289
Total liabilities	(700)	(1,010)	21	(40)	(95)	(335)	(817)	(466)	(26)	(39)	(104)	(70)
Total funds	1,393	5,294	106	14	168	32	990	3,646	73	14	25	219

17.2 Related party transactions

There have been no related party transactions that require disclosure other than transactions with subsidiary and associated companies, as follows:

	2018 £'000	2017 £'000
1. Grants received from subsidiary undertakings		
Christian Aid Ireland (Northern Ireland)	572	2,377
Christian Aid Ireland (Republic of Ireland)	1,250	2,225
InspirAction	14	-
Total	1,836	4,602
2. Grants made to subsidiary undertakings		
Christian Aid Ireland (Northern Ireland)	169	593
Christian Aid Ireland (Republic of Ireland)	583	393
InspirAction	93	-
Total	845	986
3. Donations received under Gift Aid from subsidiary undertakings		
Profit donated by Christian Aid Trading Ltd	-	138
4. Payments made to subsidiary undertakings for services rendered in connection with Christian Aid's programme in India		
Christian Aid Intercompany Consultancy Fees	858	1,529
5. Payments made to subsidiary undertakings for rental of InterChurch House		
The British and Irish Churches Trust Ltd	205	205
6. Payments received from subsidiary undertakings for licence fees		
Christian Aid Trading Limited	1	1
7. Payments made by subsidiary undertakings under Deed of Gift for support services		
Christian Aid Ireland (Northern Ireland)	59	56
Christian Aid Ireland (Republic of Ireland)	52	61
Total	111	117

18. Financial instruments

a. Basic financial instruments

At the balance sheet date the charity held financial assets at amortised cost of £16.3m (2017: £13.1m), financial assets at fair value through income or expenditure of £23.5m (2017: £19.1m) and financial liabilities at amortised cost of £3.5m (2017: £3.3m).

b. Other financial instruments – forward contracts

Christian Aid uses derivative financial instruments to manage its exposure to foreign currency exchange risks, including foreign exchange forward contracts.

The fair value of these instruments is calculated at the balance sheet date by comparison between the rate implicit in the contract and the exchange rate at that date.

At 31 March 2018, Christian Aid had commitments to buy \$6m in foreign exchange forward contracts, with an unrealised loss of £195,911 recognised in the statement of financial activities (2017: commitments to buy \$6m in foreign exchange forward contracts, with an unrealised loss of £57,297 - fair value calculated as at 31 March 2017).

19. Department for International Development funding

In the year ended 31 March 2018, grants totalling £7.5m (2017: £15.1m) were received by Christian Aid from the Department for International Development, as follows:

	2018 Unrestricted £'000	2018 Restricted £'000	2018 Total £'000	2017 Total £'000
Programme Partnership Arrangement			-	5,433
UK Aid Match – Kenya and Malawi	-	524	524	1,181
UK Aid Match – Nigeria	-	-	-	625
European Interagency Security Forum	3	17	20	78
For specific programmes in:				
Burkina Faso	(78)	2,600	2,522	2,471
Ethiopia	68	1,558	1,626	1,524
Malawi	-	1,097	1,097	2,755
Nigeria	43	1,661	1,704	1,011
Total	35	7,457	7,492	15,078

20. Comic Relief funding

In the year ended 31 March 2018, grants totalling £0.5m (2017: £0.2m) were received by Christian Aid from Comic Relief, as follows:

	2018 Unrestricted £'000	2018 Restricted £'000	2018 Total £'000	2017 Total £'000
People Living Positively	-	10	10	(20)
For specific programmes in:				
Kenya	-	285	285	-
Zimbabwe	-	195	195	232
	-	490	490	212

21. ICCO* funding

Consolidated group	Opening balance	Incoming resources	Resources expended			Closing balance
	£'000	£'000	Salaries £'000	Other costs £'000	Grants to partners £'000	£'000
Una Generation para la Paz	(1)	-	-	-	-	(1)
Create Alternative Livelihood Options by Scaling Up Aloe Value Addition Enterprises	(6)	-	-	6	-	-
ICCO Nigeria DRA II	127	-	(17)	(3)	-	107
EU Volunteers - Capacity Building	8	-	(7)	(36)	11	(24)
ICCO SHO SAHM Borno State	-	480	(22)	(441)	(29)	(12)
Nigeria Joint Response 3 (NJR3)	-	708	(57)	(273)	(313)	65
Hurricane Matthew Haiti October 2016	-	66	-	-	(72)	(6)
Total ICCO funding	128	1,254	(103)	(747)	(403)	129

*ICCO is an interchurch organisation for development cooperation based in the Netherlands.

22. START Network* funding

	2018 Unrestricted £'000	2018 Restricted £'000	2018 Total £'000	2017 Total £'000
In the year ended 31 March 2018 grants totalling £1.8m (2017: £2.5m) were received by Christian Aid from START Network*, as follows:				
START Build:				
Linking Preparedness, Response and Resilience in Emergency Contexts	21	320	341	256
Strengthening Emergency Preparedness	12	135	147	501
Preparedness and Early Response to Public Health Emergencies in the Gambella Region of Ethiopia	8	110	118	196
Age and Disability	2	15	17	-
Shifting the Power	28	284	313	-
Transforming Surge Capacity	15	118	133	-
Improved Early Warning to Strengthen Disaster Preparedness	16	134	149	-
START Fund:				
Emergency Responses	45	540	585	1,377
START Response:				
Migration Emergency Response Fund	-	-	-	65
West Africa Ebola Preparedness	-	-	-	132
Total START Network funding	147	1,656	1,803	2,527

*The START Network is a network of 42 aid agencies supporting humanitarian work around the world.

23. Pensions

a. Defined benefit (final salary) funded pension scheme

The employer operates a defined benefit scheme in the UK. The scheme is closed to future accrual with effect from 30 June 2007, but has retained the salary link for active members. A preliminary actuarial valuation was carried out at 30 September 2017 and updated to 31 March 2018 by a qualified actuary, independent of the scheme's sponsoring employer. The major assumptions used by the actuary are shown below.

The most recent full actuarial valuation as at 30 September 2014 showed a deficit of £10.6m. The employer has agreed with the trustees that it will aim to eliminate the deficit over a period of 1 year 11 months from 1 April 2016 by the payment of annual contributions of £3,089,600 in respect of the deficit. In line with the findings of the September 2017 preliminary actuarial valuation, it is now expected that the deficit will have been eliminated and therefore the deficit recovery plan and payment of additional contributions came to an end in February 2018 as planned. In accordance with the actuarial valuation, the employer has agreed with the trustees that it will pay £93,000 per annum to cover expenses of the scheme. Levies to the Pension Protection Fund will be paid separately by the employer upon receipt of the annual invoice.

(i) Present values of defined benefit obligation, fair value of assets and defined benefit asset/(liability)

	2018 £'000	2017 £'000
Fair value of plan assets	82,824	77,027
Present value of defined benefit obligation	(70,719)	(71,475)
Surplus	12,105	5,552
Defined benefit asset/(liability) to be recognised	-	-

(ii) Reconciliation of opening and closing balances of the defined benefit obligation

	2018 £'000	2017 £'000
Defined benefit obligation at start of period	71,475	58,861
Expenses	153	132
Interest expense	1,876	2,042
Actuarial losses/(gains)	(1,226)	11,599
Benefits paid	(1,559)	(1,159)
Defined benefit obligation at end of period	70,719	71,475

23. Pensions (continued)

(iii) Reconciliation of opening and closing balances of the fair value of plan assets

	2018 £'000	2017 £'000
Fair value of plan assets at start of period	77,027	59,557
Interest income	2,060	2,120
Actuarial gain/(loss)	2,335	13,324
Employer contributions	2,961	3,185
Benefits paid & expenses	(1,559)	(1,159)
Fair value of scheme assets at the year end	82,824	77,027

The actual return on the scheme assets over the period ended 31 March 2018 was £4,395,000.

The best estimate of contributions to be paid by the employer for the period commencing 1 April 2018 is £93,000.

This includes an allowance for expenses. The PPF levy is payable in addition by the employer.

(iv) Defined benefit costs recognised in the Statement of Financial Activities

	2018 £'000	2017 £'000
Expenses	153	132
Defined benefit costs recognised in statement of financial activities	153	132
Return on plan assets (excluding amounts included in net interest cost) - gain/(loss)	2,335	13,324
Experience gains and losses arising on the plan liabilities - gain/(loss)	(1,145)	1,689
Effects of changes in the demographic and financial assumptions underlying the present value of the plan liabilities - gain/(loss)	2,371	(13,288)
Effects of changes in the amount of surplus that is not recoverable (excluding amounts included in net interest cost) - gain/(loss)	(6,369)	(4,778)
Total amount recognised in other recognised gains/(losses)	(2,808)	(3,053)

23. Pensions (continued)

(v) Assets

	Value at 31 March 2018 £'000	Proportion %	Value at 31 March 2017 £'000	Proportion %
Equities	40,373	49%	37,900	49%
Bonds	42,256	51%	38,656	50%
Cash	195	0%	471	1%
Total assets	82,824	100%	77,027	100%

None of the fair values of the assets shown above include any direct investments in the employer's own financial instruments or any property occupied by, or other assets used by, the employer.

(vi) Assumptions

	2018	2017
Discount rate	2.60%	2.65%
Inflation assumption - Retail Price Index	3.20%	3.30%
Inflation assumption - Consumer Price Index	2.20%	2.30%
Rate of increase in salaries	4.20%	4.30%
Allowance for revaluation of deferred pensions of RPI or 5% p.a. if less	3.20%	3.30%
Allowance for pension in payment increases of CPI or 5% p.a. if less	2.25%	2.35%
Allowance for pension in payment increases of CPI or 3% p.a. if less	1.90%	1.95%
Allowance for commutation of pension for cash at retirement	no allowance	no allowance

The mortality assumptions adopted at 31 March 2017 imply the following life expectancies:

	2018 Years	2017 Years
Male retiring at age 65 in 2018	22.4	23.2
Female retiring at age 65 in 2018	24.1	24.9
Male retiring at age 65 in 2038	23.9	24.9
Female retiring at age 65 in 2038	25.3	26.4

b. Defined contribution pension scheme

The total cost of the defined contribution pension scheme to the charity was £980k (2017: £1.06m). There were no outstanding or prepaid contributions at 31 March 2018.

Reference and administrative details*

Board of trustees

Chair

Rowan Williams^{1,2,4,5}

Vice Chair

Victoria Hardman¹

Other trustees

Hazel Baird

Helene Bradley-Ritt

Alexis Chapman^{2,3,5}

Jennifer Cormack^{2,4}

John Davies

Robert Fyffe⁴ (until Oct 2017)

Pippa Greenslade^{3,5}

Bala Gnanapragasam¹

Tom Hinton²

Mervyn McCullagh

Mukami McCrum

Alan McDonald

Amanda Khozi Mukwashi (until Nov 2017)¹

Wilton Powell

Paul Spray

Margaret Swinson (from Oct 2017)

Valerie Traore

Trevor Williams

Committee advisers

Duncan Brown^{3,5}

Mark Currie¹

Phil Hodgkinson²

Linda Holbeche³

Mick Howard⁵

Graham O'Connell³

Executive officers

Chief Executive

Loretta Minghella (until Oct 2017)

Amanda Khozi Mukwashi (from Apr 2018)

Chief Operating Officer

Martin Birch

Directors

International - Paul Valentin

Policy and Public Affairs - Christine Allen

Programme Innovation and Funding

- Martin Kyndt (until Apr 2018)

Supporter and Community Partnerships

- David Pain

Registered office

Interchurch House

35 Lower Marsh

London SE1 7RL

Professional advisers

Auditors

Crowe U.K. LLP

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1 Audit and risk committee

2 Finance, fundraising and investment committee

3 HR governance and strategy committee

4 Nominations and procedures committee

5 Remuneration committee

* Staff details are correct as of September 2018.

**To find out more about our work,
please visit our websites**

christianaid.org.uk
christianaid.org.uk/scotland
christianaid.org.uk/cymru
christianaid.ie
christianaid.org.uk/learn
charity-gifts.christianaid.org.uk
inspiraction.org
christianaidcollective.org

or email us at: info@christian-aid.org

If you have any comments or queries
about our annual report, please let us
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on +44 (0)20 7523 2225

Directorate

Chief Executive

Loretta Minghella (until Oct 2017)
Amanda Khozi Mukwashi (from Apr 2018)

Head of Corporate Change Team

Graham Curtis

International Department

International Director

Paul Valentin

Head of Programme Delivery and Operations

Robin Greenwood

Head of Africa

Karimi Kinoti

Head of Asia and Middle East

Ray Hasan

Head of Humanitarian

Nick Guttman

Head of Latin America and Caribbean

Mara Luz

Corporate Gender Champion

Clare Paine

Corporate Services Department

Chief Operating Officer

Martin Birch

Governance Manager

Josie Oppong

Head of Contracts and Procurement

John Ward

Head of Finance

Patrick Barker

Chief Technology Officer

John Milsom

Head of Internal Audit and Risk Management

Gaynor Miller

Head of Global HR Services

Ola Fajobi

Acting Head of Organisational Development, Internal Communications and Planning

Lynda Burns

Policy and Public Affairs Department

Director of Policy and Public Affairs

Christine Allen

Head of Advocacy

Laura Taylor

Head of Church Advocacy

Dionne Gravesande

Head of Policy

Alison Doig

Head of Economic Development

Toby Quantrell

Strategy, Planning and Impact Manager

Priya Lukka

Supporter and Community Partnerships Department

Director of Supporter and Community Partnerships

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Deputy Head of Christian Aid Wales

Mari McNeill

Head of Performance and Development, England

Libby Gordon

Chief Executive, Christian Aid Ireland

Rosamond Bennett

Head of Christian Aid Scotland

Sally Foster-Fulton

Head of Strategic Communications

Claire Aston/Deborah Auty

Head of Supporter Engagement

Ian Livett

Head of Performance Development and Insight

Elizabeth Drakulich

Programme Innovation and Funding Group

Director of Programme Innovation and Funding

Martin Kyndt

Head of Programme Funding

Dominic Brain

Head of Programme Strategy and Innovation

Sarah Moss

Head of Philanthropy

Karen Aycinena

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Acknowledgements

Sponsoring churches

Baptist Union of Great Britain
 Baptist Union of Scotland
 Baptist Union of Wales
 Cherubim and Seraphim Council of Churches
 Church in Wales
 Church of England
 Church of God of Prophecy
 Church of Ireland
 Church of Scotland
 Congregational Federation
 Council of African and Afro-Caribbean Churches
 Council of Oriental Orthodox Christian Churches
 Countess of Huntingdon's Connexion
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 Free Church of England
 Greek Orthodox Church
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 Joint Council for Anglo-Caribbean Churches
 Lutheran Council of Great Britain
 Methodist Church
 Methodist Church in Ireland
 Moravian Church of Great Britain and Ireland
 New Assembly of Churches
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 Presbyterian Church of Wales
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 Wesleyan Holiness Church

Acknowledgements

All of Christian Aid's work is based on the spirit of cooperation and partnership. We would like to express our sincere thanks to the many organisations and individuals who make our work possible. Together we strive to be part of a worldwide movement of people committed to eradicating poverty and social injustice.

We want to give special thanks to the following supporters.

Individual supporters

This movement includes the many hundreds of thousands of supporters who contribute to our work in a multitude of ways – as individual donors, campaigners, collectors, local and national committee members, or through local churches.

We would like to thank our specialist volunteers who have significantly extended the reach of our work by speaking, taking lessons and assemblies, writing media articles, helping in our offices, undertaking research and translation work, organising events and much more.

We would also like to extend a special thank you to a small group of supporters who have made an extraordinary commitment over five years to our In Their Lifetime appeal. The campaign will enable us to respond in innovative ways to increase the scope of some of our most effective work.

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 ICCO Netherlands
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