

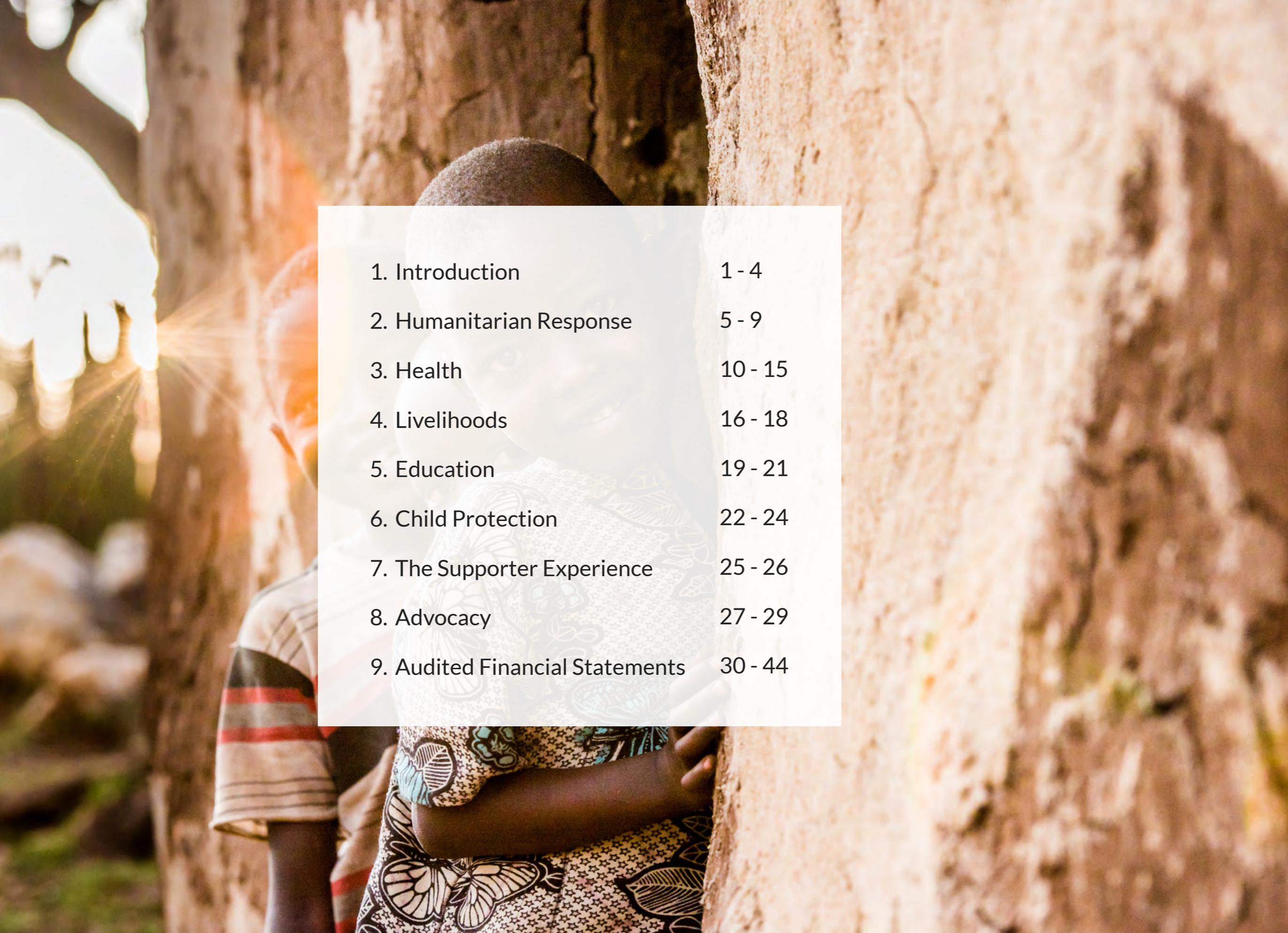


World Vision

**WORLD VISION IRELAND**  
**ANNUAL**  
**REPORT**

**2016**





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# Welcome

## Introduction from our Chief Executive, Helen Keogh and our Chair of the Board, Cathy Honan

2016 saw World Vision Ireland celebrate great successes while also face challenges as conflict and human suffering continued to severely impact the lives of many children around the world. In what was the final year of the first phase of our Irish Aid funded maternal and child health programme, AIM Health, we celebrated the fact that thousands of lives had been transformed and hundreds of lives in the communities where AIM was operational had been saved. Mothers and babies had a better chance at a healthier, happier future because of our work and we are so proud of this achievement. Following on the programme's success we have designed its second phase; AIM Health Plus and we are excited to continue our work in supporting pregnant and new mothers, preventing unnecessary deaths and giving children the best start in life.

Sadly war and devastation continued for the people of Syria in 2016. At the end of the year our television screens beamed images of unimaginable suffering as Aleppo fell and we witnessed mothers, fathers, daughters and sons caught in the chaos. Through social media they shared their terror, some even bidding us farewell as they faced what they believed were their last few hours. We shed tears for the pain and torture we were witnessing and felt overwhelming frustration at the continued suffering in what was the fifth year of this ongoing conflict. World Vision Ireland did everything we could to play a role in alleviating this suffering, supporting programmes in Syria itself and also in Turkey, the home of more than 2.7 million Syrian refugees in 2016.

We had the privilege of visiting World Vision funded programmes in Urfa, Turkey, at the beginning of the year. Here we met the most inspirational and powerful survivors. We spoke to women who had lost everything and were now determined to create the best lives possible for their children. We sat with small children who shared painful stories of war and of terror and of heartbreaking loss. No adult, let alone innocent child, should have to experience what they have. The people we met had relatively normal lives before they were torn apart by war. They were living in a limbo like state in Urfa and when they asked us why the international community seemed to have forgotten them we had no reply. Helen represented the NGO sector as part of a Dóchas delegation at the UN Summit on Refugees and Migration in New York in September. The summit saw world leaders sign a framework document for dealing with the crisis, which was a welcome step in the right direction. However, it did not come close to responding to the crisis with the urgency that is required and did not prioritise the protection of children in the manner that was necessary for real change.



World Vision Ireland will always aim to create a world where all children, no matter where they were born, are given a chance to enjoy childhood; to learn, to laugh, to play and to reach their greatest potential. Every child deserves this. We promise to use your donations effectively to achieve this and we strive to bring you closer to the communities we serve. On occasion there is a time lag between receipt and prudent disbursement of funds to our partners in the field. Such a situation occurred in 2016 where remittances to the field exceeded our income. We aim to be the most transparent NGO in Ireland and we work hard to show you exactly how money kindly donated is spent. We are signatories to many codes and always aim to exceed the minimum standards that are required under legislation. The guidance, scrutiny and ongoing support of our board members enables us to carry out our work to the highest of standards. Our wonderful patrons and ambassadors, many of whom have travelled to witness our work on the ground, play a very important role in sharing their experiences with the Irish public. Indeed, our fantastic supporter, actor Liam Cunningham, was very successful in raising awareness of the plight of Syrian refugees following his visit to Jordan with World Vision Ireland. He shared his experiences and passionately advocated for the rights of those he met. He gave his voice to the voiceless and ensured that their message was heard in Ireland and internationally.

The transformational work that we are privileged to carry out would not be possible without the generosity of our supporters. We would like to thank the Irish public, Irish Aid, our child sponsors and donors and the many staff funds, trusts and foundations that raise funds for our programmes.

We would also like to thank World Vision staff in Ireland and abroad, as well as the volunteers who work selflessly to support their communities. Their dedication is awe inspiring. They give everything they can to change lives and never give up on their goal of ensuring that all children experience life in all its fullness. This is the reason our work is so successful.

Throughout this report we will share information and impact statistics about our work in 2016 along with stories from the communities we empower to bring about change. We hope that it will enable you to share in the exciting transformations that are taking place and to realise the change that you are responsible for creating.

Thank you for your support. We look forward to continuing our work next year with your ongoing assistance.

*Go raibh maith agaibh,*

**Cathy Honan, Board Chairperson**

**Helen Keogh, Chief Executive**



# OUR WORLD VISION FOR CHILDREN. FOR CHANGE. FOR LIFE.

## WHO WE ARE

World Vision Ireland is a Christian child-focussed overseas aid agency. We have been active in Ireland since 1983 and are part of World Vision International, the largest privately funded NGO in the world. World Vision provides short and long-term assistance to 100 million people worldwide and has over 40,000 staff members working in 100 countries.

Our Christian ethos inspires us and, for six decades, World Vision has been engaging people to work towards eliminating poverty and its causes. World Vision is committed to the poor. We work with people of all cultures, faiths and genders to achieve transformation. We do this through relief and development, policy advocacy and change, collaboration and emphasis on social justice.

## A UNIQUE APPROACH TO DEVELOPMENT

World Vision's approach to aid and development is unique – we partner with communities, employ local staff and train community members. By doing this we support each community to become independent and resilient so that they can provide the best possible future for their children.

We give a hand up, not a hand out, and when we are no longer needed we leave a strong, skilled community to carve out their own future. World Vision Ireland's long-term development work focuses on 11 Area Development Programmes (ADPs) in six African countries; Kenya, Sierra Leone, Mauritania, Tanzania, Uganda and Swaziland.



# Because of the Generosity of IRISH SPONSORS & DONORS in 2016



**19,398 People's lives**  
have been improved through our livelihoods programmes



**23,741 Children**  
have been impacted by our longterm protection and child rights programmes



**29,994 Children's**  
education standards have improved



**174,662 People helped**  
People helped in emergency situations in countries including Syria, South Sudan and Somalia



**14,114 babies & 6,324 pregnant women**  
reached by maternal and infant health programme



**10,270 Women**  
were supported by Gender Based Violence programmes



**78,906 people**  
received improved health care



**6,100 people**  
people now have access to clean water and sanitation facilities

# HUMANITARIAN RESPONSE

World Vision Ireland's humanitarian work has helped 143,643 people in 2016, providing healthcare, protection, psychosocial support and education in areas of conflict or conflict recovery.

*"When we live in a world that is very unjust, you have to be a dissident."*  
- *Nawal El Saadawi*

World Vision has the size, experience and expertise to respond immediately when disasters happen. We employ a global network of disaster response experts who assess the impact of each disaster, plan the response and are on the ground within 24 to 72 hours of a major disaster. We have offices in 100 countries, so are often already based in disaster regions with local staff being able to start work immediately. As we are a trusted and well known NGO, with offices run by local staff, we can work extremely effectively with the local communities and local governments, to ensure that the immediate and longer term response to crises are effective. Our focus during and after a crisis is always on the welfare and protection of children.

World Vision Ireland is a partner with Irish Aid in its Humanitarian Programme Plan (HPP). Our HPP covers 4 countries – Sudan, South Sudan, Somalia and Syria - and has a very strong focus on health, education and the protection of women and children.

World Vision Ireland's current HPP began in May 2016 and is supporting improved health, protection, psychosocial wellbeing and education for 80,602 vulnerable community members living in areas of protracted conflict or conflict recovery.

World Vision Ireland is also a partner in Irish Aid's Emergency Response Fund scheme. This scheme is extremely valuable as it allows us to support unexpected disasters in a swift and effective way. In 2016 this fund helped us to support work in Somalia and South Sudan.





## SYRIA

In December 2016, the United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA) estimated that 6.5 million people were displaced within Syria and a further 4.8 million refugees in neighbouring countries. Half of them were children.

The crisis has spilled into Iraq, where approximately 3.1 million people are now internally displaced. Across Syria and Iraq, infrastructure and social order are badly damaged. Schools, hospitals, roads and water supplies have all been targeted in the violence and remain in disrepair due to poor aid access and dwindling resources. In host countries, including Jordan and Lebanon, resettlement has become long term, altering the traditional demographics and patterns of life in cities and towns amidst tension and competition over jobs and basic services.

In 2016, World Vision's continued response to the protracted crisis in and around Syria contributed to the well-being of almost 2.3 million people. Just over one million were children. Food assistance, emergency supplies, water and sanitation, health, education and child protection interventions reached children and families in need in Syria and refugee host countries

### WORLD VISION INTERVENTIONS

World Vision Ireland's project is enhancing the protection of 6,902 conflict affected women, girls and young children through improved access to protection and health services in Ariha, Idlib Governorate, Northern Syria. Key activities include establishing a Women and Girls Safe Space (providing psychosocial support, life skills, legal advice, girls' education and support and referrals for Gender Based Violence (GBV) survivors) and a Gynaecological and Obstetric Outreach Centre (providing reproductive, maternal and child health services and information).



## SUDAN

World Vision Sudan runs relief, recovery and development programmes that benefit more than 1.5 million people directly and indirectly. It provides services in the sectors of food aid, water and sanitation, health and nutrition, childcare, gender development education, as well as agriculture and natural resource management.

### WORLD VISION IRELAND INTERVENTIONS

World Vision Ireland is supporting the improved protection, education and psychosocial well being of 12,102 girls, boys, youth and women affected by conflict in the Blue Nile region. This is being achieved by enhancing community based protection (Child Welfare Safety Committees, Child Friendly Spaces and Women's Centres), increasing awareness of Gender Based Violence and support to survivors (community campaigns and referrals) and improving access to basic education through infrastructure, management support and community led enrolment campaigns. The women's centres established in the community provide war-affected women with a safe space to connect, learn, and form supportive relationships with each other and to start small businesses



## **SOUTH SUDAN**

World Vision has been working in South Sudan since 1989 and was one of the few humanitarian agencies that provided emergency assistance during war to the displaced populations in what was then the Southern Sudan region of Sudan and continued to do so after the birth of the Republic of South Sudan.

According to the Integrated Food Security Phase Classification (IPC) for the Republic of South Sudan released in June, the overall food security and nutrition situation has continued to worsen resulting in over 4.8 million people (about a third of the population) experiencing acute levels of hunger and malnutrition. This is an increase of one million people overall and a 40 percent increase in number of children treated for severe malnutrition since the same period last year.

Since 2015, World Vision has reached over 1.3 million South Sudanese, of which more than 630,000 are children.

### **WORLD VISION IRELAND INTERVENTIONS**

In Upper Nile, South Sudan, World Vision Ireland is supporting improved education, psychosocial support and protection for 10,380 people, mostly children. This is being achieved through supporting girls and boys aged 3-6 affected by conflict with educational and psychosocial activities in Early Childhood Development centres, supporting children aged 6-17 with basic education, life skills, numeracy and literacy and strengthening the capacity for community based protection and GBV prevention and response.

Using Irish Aid Emergency Response Fund Scheme funds, World Vision provided support to approximately 64,000 refugees who have settled in the BidiBidi and Pagirinya refugee settlements in Northern Uganda. The project drilled new boreholes, built latrines and provided handwashing facilities and bathing shelters for the South Sudanese refugees.



# SOMALIA

Conflict, government instability, recurring drought, and lack of basic infrastructure have contributed to long-term food shortages in Somalia. Despite progress made on the political front, acute humanitarian needs persist in Somalia and without urgent support this will lead to a crisis situation.

In 2016 drought conditions deepened in Puntland and Somaliland and expanded to southern and central regions, including Gedo, Hiraaan, Galgaduud and Lower Juba. The Deyr rainy season, which usually extends from October to December was poor, and high temperatures combined with limited amounts of rain led to drought conditions.

World Vision Somalia has worked with the children of Somalia, their families and communities since 1992 through a variety of emergency and rehabilitative programming to address the emergency needs of communities while addressing some of the underlying causes of vulnerability in those same communities.

## WORLD VISION IRELAND INTERVENTIONS

World Vision Ireland's work is improving access to health services and protection for 51,200 people in Eyl district, Puntland, Somalia. This is being achieved through strengthening the capacity of Primary Health Units, health centres and maternity services. Pregnant women and infants are key beneficiaries of the programme. Household health and hygiene campaigns and support to community protection mechanisms for women and children are also important project activities.

## IRISH AID EMERGENCY RESPONSE FUND

During FY 2016 we allocated Irish Aid Emergency Response Fund Scheme (ERFS) money to help alleviate the impact of drought in Somalia. In December 2015 we reached 263 drought affect families in Somaliland with goats and financial support to help them to sustain their livelihoods and treated over 1,000 children under the age of five who had acute malnutrition. Further support provided in March 2016 allowed us to screen 14,500 children and treat over 3,500 for acute malnutrition. Almost 10,000 children and adults were treated for illnesses such as acute watery diarrhoea, acute respiratory infections and pneumonia.

ERFS funding also allowed us to address an outbreak of acute watery diarrhoea in Jubaland, by identifying and treating an estimated 3,000 cases through trained emergency response teams, setting up rehydration points and rehabilitating boreholes and other water systems.

A photograph of a woman with her hair in braids, looking down at a baby she is holding in a woven basket. The baby is wearing a purple knit hat and a patterned shawl. The background is a soft-focus green and yellow bokeh, suggesting an outdoor setting with trees and sunlight.

# HEALTH

*“Of all forms of inequality, injustice in health care is the most shocking and inhuman.”*

*- Rev Martin Luther King*

## A key focus for World Vision Ireland

Every minute, 11 children under the age of five die. Every hour, 33 women die from pregnancy or childbirth complications. Most of these deaths are preventable.

There is hope though. Since 1990 the number of women dying due to complications during pregnancy and childbirth decreased by 43% and the number of children under five dying halved. We are proud to say that thanks to our wonderful supporters, we have played a role in making this happen. Millions of lives are being saved through World Vision programmes that meet the needs of women and children in small and powerful ways.

# AIM HEALTH

The AIM Health Programme (Access: - Infant and Maternal Health Programme) is a 5-year child-health focussed programme, funded by the Irish government's overseas development programme, Irish Aid. It was implemented in 10 of our ADPs across 5 African countries: Kenya, Uganda, Tanzania, Sierra Leone and Mauritania. 2016 represented the final year of this programme (an extension year granted by Irish Aid) during which time implementation continued, while an End Line Evaluation, analysing the impact of the programme, was concluded. The overall goal of this programme was to reduce child and maternal mortality rates in the areas of implementation by 20%. Its purpose was to tackle the preventable causes of child and maternal deaths that contribute to a staggering 6.2 million lives being lost each year. These include child-birth complications and treatable illnesses like pneumonia, malaria and diarrhoea.

The End Line Evaluation report states that AIM Health achieved the overall goal of the programme to the desired level in most ADPs and it is estimated that the programme helped to save hundreds of lives across the communities where we work since 2012.





## BETWEEN 2012 AND 2015

- The number of babies dying in the first month of life fell by 61% in North Rukiga, Uganda,
- There was a 32% reduction in the number of children dying before their fifth birthday in Geurrou and M'Bagne, Mauritania
- 23% reduction in the number of mothers dying as a result of pregnancy or child birth related complications in Mundemu, Tanzania.
- In Imperi, in Sierra Leone, 88% of births now take place in the presence of a skilled birth attendant.





AIM Health achieved these results by intervening at both household and community level – to promote health awareness, illness prevention and health care seeking behaviour within families. The programme also strengthened community groups’ abilities to engage with duty bearers and hold them to account to deliver on their promises to improve health services.

Importantly, this programme was led by the local Ministry of Health in each of the programme countries. In fact, the AIM Health activities were even included in the local Ministry of Health work plans. For sustainability reasons, this was central to the success of the programme.

At the community level, Community Committees (“COMMs”) continued to be supported by the AIM Health Programme as they performed their role to assess and respond to the health needs of their local area. For instance, on Sherbro Island, in Sierra Leone, the COMMs utilised their own organisational funds to repair a hand pump at a health facility to ensure water availability for essential health services in their community. Each quarter the COMMs reviewed their action plans and prioritised the health related issues that needed their attention.

The local advocacy groups were also actively engaged in their responsibilities in 2016. These groups are crucial for sustainability purposes so that local people are aware of their rights as citizens of their countries and are able to hold duty bearers to account for delivery of services as per government policies. In 2016, these groups were able to address specific needs such as new health staff being employed in M’Bagne in Mauritania and the availability of birth registration forms and certificates in Bonthe District in Sierra Leone.

Another interesting element of this programme was the introduction of mobile technology to contribute to data collection and improved health outcomes. This has been operational in Sierra Leone (since a pilot, which began in 2012) and in Uganda (since 2014, thanks to funding received from a collaboration with World Vision U.S.). It involves the use of mobile phones (with a specialised application) by Community Health Workers to assist them in their roles. Due to this application, the Community Health Workers were able to log all of the pregnant mother’s details, register them immediately with a health facility, store all information about each family and share it efficiently with the Ministry of Health’s databases, so that all check-ups, immunisations and other relevant health information were saved and available when necessary.

Irish Aid invited World Vision Ireland to submit a proposal in 2016 for a new round of funding (2017-2021). In response to this, World Vision Ireland designed a new programme called AIM Health Plus, which builds on and strengthens the existing AIM Health Programme. Funding has since been approved and the development and implementation of this new programme will begin in 2017 across four countries of operation: Tanzania, Uganda, Sierra Leone and Mauritania.





# MEET SARAH THE MIDWIFE

“You resuscitate the baby ...I am now here...Life has come.”

Midwife at the Lunyo Health Facility III in Busia District, Uganda, Sarah Naguku is the mother of two boys aged 8 and 4. Her work is life changing; in fact she has saved many babies' lives in Busia by

resuscitating them, even though there is no resuscitating equipment available at the health facility.

“I really feel I'm a midwife when I do that... when I help the baby breathing.”

Sarah is one of the pillars of the Lunyo Health Facility III.

Our Irish Aid funded maternal and child health programme, Access Infant and Maternal Health (AIM) is run here. For the past five years, World Vision has been working in collaboration with the government of Uganda to save the lives of hundreds of babies and mothers by training Community Health Workers in Busitema and Lunyo and by working closely with the medical staff in each health facility.

Sarah is one of these staff members. She officially graduated in 2016, but has been working in the health centre since 2013. She loves working there. The patience, love and care Sarah displays as she helps young mothers give birth is very clear to all who witness it. While she and her colleagues are doing an amazing job Sarah is adamant much more needs to be done. She says they need more staff (they are entitled to 19 and only have 8 now), more baby kits

(there should be one kit per new mother but at present one kit is used for four mothers) more beds, more medicine, more room. **“I sometimes support three women to deliver at the same time on the floor and then go back to remove their placentas one after the other”.**

Sarah is thankful for the solar panels that deliver light to the health facilities, provided by World

Vision. She used to have to hold the lamp torch in her mouth while she was delivering babies at night before the solar panels were installed.

World Vision has also provided computers so that weekly reports and other important communications can be sent to the district. Regular consultations take place between World Vision staff in charge of AIM Health Programme in the area and the health facility staff. A relationship of trust has been build over the past five years based upon a common vision to do everything possible to

save the lives of mothers and their children. The health facility of Lunyo is doing so well that more and more women from other districts prefer to be treated there rather than in their own health facility but Sarah and her colleagues can only do so much. “We work as a team, but we need more staff! We need more help from our government”. World Vision supports the community to advocate for what they are entitled to by law and to work closely with the government of Uganda as they provide it and will continue to do so in Lunyo.

Lunyo Health Facility III may seem small but through the work of Sarah and her team, its achievements are big.



# EBOLA - WORLD VISION CONTINUES TO PLAY AN INTEGRAL ROLE IN EBOLA VACCINE PROGRAMME

In December 2014 World Vision Ireland received a grant from the Innovative Medicines Initiative (IMI) to play a key role, as part of the EBODAC - (EBOLA DEPLOYMENT, ACCEPTANCE + COMPLIANCE) consortium, in supporting an Ebola vaccine trial called 'EBOVAC-Salone' in Sierra Leone and the subsequent deployment of a successful vaccine. Our partners on the consortium are Janssen Pharmaceutica NV, The London School of Hygiene and Tropical Medicine and Grameen Foundation.

The EBOVAC-Salone trial officially began on 9th October, 2015 with the vaccination of the first volunteers in Kambia, Sierra Leone. As part of EBODAC, World Vision Ireland has worked closely with consortium partners to develop innovative new communication strategies and tools to support EBOVAC-Salone. Mobile phone technology is being used to provide participants in the study with reminders of their clinic appointments. Reminders are important to help ensure that study participants who have received their first 'prime' vaccination, also return within the defined time period for their second 'boost' vaccination and subsequent follow-up visits.

EBODAC also uses a unique biometric kit that scans the eyes of study participants and takes their finger prints, so that all participants can be easily identified throughout the trial period and World Vision staff operate this technology in support of the study. A mobile version of the biometric identification tool using iris scans on a portable tablet is currently under assessment for use in 1-4 year old children.



A communication and engagement strategy has been successfully developed and has not encountered any significant barriers. This strategy has been successfully implemented for the adult cohort of study participants, which was fully enrolled in 2016. Key stakeholders, community leaders and participants have joined efforts with EBODAC and EBOVAC-Salone teams to build trust and understanding in the study, to encourage members of the community to volunteer to take part. Potential barriers and opportunities for the clinical trial have been identified and communication has been adapted accordingly.

Messages, communication materials and strategies have been updated following the evolution of the EBOVAC-Salone trial design. The key learnings so far include: The significant importance of community engagement as an integral part of any clinical trial. The use of social research to inform designing context specific communication and engagement techniques and messages. The use of enabling technologies in participant identification and enrolment and data management. The importance of managing relationships and communications with a centralised Consortium management team. EBODAC has received funding from the Innovative Medicines Initiative 2 Joint

Undertaking under grant agreement No 115847. This Joint Undertaking receives support from the European Union's Horizon 2020 research and innovation programme and EFPIA.



# LIVELIHOODS

*“Working for a just distribution of the fruits of the earth and human labour is not mere philanthropy. It is a moral obligation.”*  
- Pope Francis

As many communities we work with rely on agriculture for food and income, we help them grow more crops of higher nutritional and market value – in a sustainable way. We also work to make market relationships more equitable, assisting people with education and skills training, business coaching and small business loans.

With food security, income security, and livelihoods that can withstand shocks and stresses, the most vulnerable parents and caregivers can prosper. They can provide for their children’s health, education, nutrition, and general wellbeing, giving them the best chance in life.

We support community members to establish Savings Groups so they can better manage household finances, cope with unexpected events, and take small loans to invest in their farms and businesses. For example, beekeeping is an important livelihood that can provide income to a family in need and place them on the path toward sustained economic success.

In addition to providing nutritious honey, beehives provide beeswax that can be used in the production of candles. Bees also help pollinate and grow healthier crops, extending the benefits of beekeeping to an entire community.





## SOME ACHIEVEMENTS IN 2016

502 farming households in North Rukiga have accessed the seeds, tools and training to produce iron-rich climbing beans, to contribute to improved household incomes and nutrition.

In Ndala, Tanzania, the percentage of households which report having 3 meals per day has increased from 78% to 90% since 2015.

There are now 82 Savings Groups operating in Busitema, Uganda, providing access to basic financial services for over 2,000 households.

The Bank of Ireland Staff Fund supported training of Savings Groups experts who supported the establishment of savings groups in Mundemu, Tanzania. There are now 25 groups in the community providing basic financial services to over 600 households.

37 Savings Groups have now been established in Shiselweni, Swaziland with members from 811 households. The Savings Groups were essential in helping the community cope with the effects of the El Nino related drought Swaziland suffered in 2015-16.

In Mundemu, Tanzania, 112 households have been supported to participate in beekeeping. Trainings on modern beekeeping practices, protective gear, 380 high-yield beehives and 10 honey processing machines were provided to 5 beekeeping groups in 2016. Beekeepers are now processing and marketing the product themselves – allowing them to increase household incomes. A litre of processed honey fetches €4, double the price of unprocessed honey!





# SAVINGS GROUPS GIVE FAMILIES THE OPPORTUNITY TO CREATE SUCCESSFUL BUSINESSES AND SAY GOODBYE TO POVERTY

In rural Tanzania, few households can access basic financial services. Banks are concentrated in urban areas, the minimum loans are too high, and small farmers are often considered to be too much of a risk. In Mundemu, World Vision has supported communities to establish Savings Groups – small, village level community banks of 15-25 people- who save and borrow together on terms and conditions they have agreed themselves. This allows families to plan for meeting the cost of essentials, stabilise household finances and make small investments in their farms and businesses.

Sylvester is a founding member of the Mkombozi Group in Mundemu, a Savings Group established in 2014 (Mkombozi is Swahili for “Rescuer”) after training was provided by World Vision.

“We formed the group to help us save our own money and allow us to budget for future expenditures, but we also thought it would help us run our businesses. We would be able to give each other loans with low interest and simple conditions”

The group also put some funds aside at each meeting for a social fund that supports children in the community that are orphaned or in vulnerable situations, and might need a little extra support. In each village, some children may be raised by an older sibling or elderly grandparent who struggles to provide for them. These children can be at particular risk of school dropout and malnutrition.

“Through the Savings Group we have a social fund, which has helped support some of the most vulnerable children in our village. We are closely supporting 10 such children, and supporting them with all their school needs”

The group started a beekeeping enterprise together and has continued to invest in it –modern bee hives have allowed them to increase sales from honey and other hive products.

With money from the group Sylvester’s family invested in a sewing machine. His wife has since established a small tailoring business in the village, providing an alternative source of income for the family. By making some shrewd investments, the family has developed a number of different income streams. This means they are more resilient to events such as drought, crop failure or family illness.

We are able now to meet most of our needs as a family, especially the needs of the children –school costs, clothes, and foodstuffs. The health of the children and the family has improved as we have access to vitamins and nutritious food”

Sylvester is committed to sharing what he has learnt with others in Mundemu so that they might have the same opportunities as he has had. With support from World Vision, he has helped 4 communities in the area to establish Savings Groups and provides them with training and mentoring.

The future is bright for Sylvester and his family. They plan to continue to develop their business activities and to build a larger modern house. Their story is testament to how access to basic savings and loans can be a catalyst for families to lift themselves out of poverty and create a previously unimaginable opportunities for themselves, their children and for generations to come.





# EDUCATION

*“Education breeds confidence. Confidence breeds hope. Hope breeds peace.” - Confucius*

Poverty, discrimination and exploitation keep millions of girls out of school. 58 million primary-school-age children are not enrolled in school; 53 percent of these are girls. These children are at greater risk for exploitation, early marriage and lower income-earning potential. We address barriers to education and work with communities and local governments to improve the quality of education children receive.

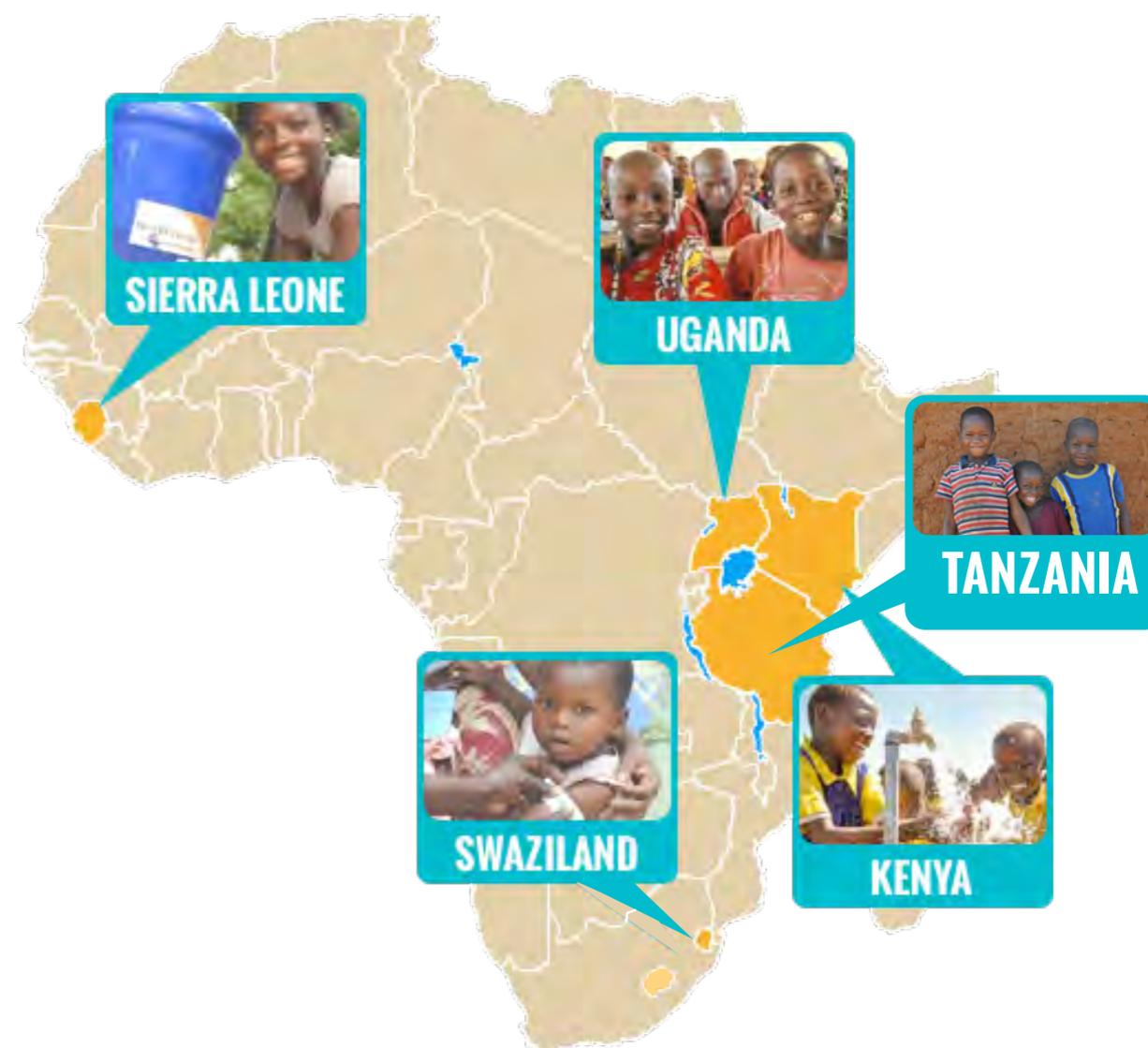
World Vision aims to increase access to equitable and quality basic education, with special attention to girls and children with disabilities. We partner with parents, local organisations, the private sector and governments to stimulate greater learning outcomes and opportunities. We also strengthen community involvement in education in order to ensure that all children are receiving a good education as a right.

In 2016 supporting education continued to play a central role to the work we carry out in Africa leading to huge improvements in learning environments and in the success levels achieved by the children we support.



# SOME ACHIEVEMENTS IN 2016

- In Lunyo, Uganda the proportion of pupils who can read with comprehension at Primary steadily increased from 38% in 2013 to 74% in 2016.
- In Sherbro, Sierra Leone, the number of passes received by pupils in their Primary leaving exams in schools supported by World Vision increased by an impressive 66% since 2015.
- With the generous support of Dublin City Council Staff World Development Fund, 5 schools in Lunyo, Uganda, constructed washrooms for girls, providing 2,000 girls with increased privacy, comfort and safety.
- Rain water harvesting tanks were installed at six primary schools in Ndala, Tanzania thanks to funding from Electric Aid, improving access to safe water for over 5,000 pupils.
- Twenty five previously informal teachers from primary schools on Sherbro Island, Sierra Leone graduated from a Distance Education Programme to become fully qualified in 2016, while a further 10 will complete certification in 2017.
- In Mutonguni, Kenya, solar lamps were distributed to 1,699 children and their families to enable them to study at home, while providing smoke-free light at zero cost for their households.





## NEW CLASSROOM BLOCKS CHANGE THE LIVES OF CHILDREN IN LUNYO

“Before, some pupils would study under the tree and could not concentrate in class as they would be interrupted by travellers along the road”

Priscilla, a Primary school pupil in Nanyuma Primary School in Lunyo, Uganda, describes what school was like for pupils before a new classroom block was constructed in 2016. In rural Uganda, there are 69 primary school pupils for every classroom. Many children must take their lessons outside, or in cramped, unhygienic classrooms. In Nanyuma the inadequate facilities forced many children to travel long distances each day to schools that could accommodate them.

The parents of pupils attending the school were determined to improve the situation and started to collect local materials together such as bricks, stone and sand. In 2016, the parents partnered with World Vision to construct a two classroom block and teacher’s office.

“We now study without any interference by the cold or rain” says Priscilla.

The Head Teacher, Mr Ouma, says that the new classrooms have had a positive effect on enrollment, which has risen by 14% in the last year. It has also provided a boost to the morale of pupils, teachers and parents alike:

“The enrollment has shot up, especially among the number of girl pupils. The children and my teachers are now more interested in classroom lessons than before”

While ensuring children have a comfortable, safe, school environment is essential, it is only a start. Just because children are in school, doesn’t mean they are learning. Besides helping improve the school environment so children can learn in comfort, World Vision is working with teachers, parents and children in Lunyo to improve the quality of education children receive. In 2016, this has included teacher trainings, developing reading material printed in the local language and establishing community libraries. The early results are promising; the proportion of Primary 6 pupils who can read with comprehension has increased steadily from 38% in 2013, to 74% in 2016!





# CHILD PROTECTION

*“If we don’t stand up for children, then we don’t stand for much”- Marian W. Edelman*

Millions of children are trapped by violence, war, child labour, child marriage and trafficking. World Vision’s Child Protection approach strengthens capacity and multisectoral collaboration between formal and informal actors to address the root causes, in order to strengthen the protection of boys and girls from violence. We serve as a catalyst, helping to build local capacity and foster partnerships that enhance child well-being.



## SOME ACHIEVEMENTS IN 2016

In Lunyo, Uganda 83% of households are now prepared to report violations of children's rights to the relevant authorities, up from just 1% in 2013

Child Protection Committees in Lunyo followed up and resolved 32 reported cases of child neglect, in coordination with the police, schools and health workers.

In North Rukiga, 96 teachers, local leaders, health staff and other stakeholders received training on child protection system strengthening with 1,129 community members now actively engaged in advocacy to reduce harmful practices such as early marriage.

80 child leaders in North Rukiga are now participating in community groups, representing their peers and advocating for children's rights in their communities.

In Mutonguni, Kenya, the number of reported cases of child abuse, neglect, exploitation and violence decreased by 48% compared to the previous year.

In M'Bagne – Mauritania, 5 children clubs were established, reaching 75 vulnerable children of primary school age. In these clubs children learn life skills about how to protect themselves and their peers from abuse, violence and exploitation.



## WORLD VISION PARTNERS WITH COMMUNITY IN SWAZILAND TO PROTECT VULNERABLE CHILDREN

While Swaziland has made great strides in reducing the spread of HIV and AIDS the epidemic has left behind large numbers of orphans and vulnerable children, often raised in the care of an older sibling, elderly grandparent or member of the extended family who may struggle to provide for them. These children are particularly vulnerable to malnutrition, school dropout and exploitation.

Communities in Swaziland have always developed ways to care and protect for such children. World Vision is working with communities in Shiselweni Area Development Programme to strengthen and develop these systems and ensure vulnerable children in the community get the care and protection they need.

We are supporting the ongoing training of child protection committees, where professionals such as teachers and police, faith leaders and local councillors share information and collaborate to safeguard the rights of children in the community. Many Community Savings groups, promoted by World Vision, maintain a fund that is specifically reserved for supporting orphans and other vulnerable children in their villages with school supplies, staple foods and other essentials. In 2016, members of Savings Groups in Shiselweni mobilised over €2,700 to cater for the needs of these children, which included timely food relief for households badly affected by the drought brought on by El Nino.

With high levels of vulnerable children of primary school age, schools often assume a broader role in the community than just providing education –they become a support centre where children can access nutritious meals, clean water and guidance. Ekujabuleni Primary School is located in a remote area that contains a particularly high proportion of orphans and vulnerable children. The capacity of the school to provide nutritious school meals is important in order to support concentration in class and reduce drop out and absenteeism. But given the disadvantages faced by many households in the area, the school lunch takes on additional importance –it may be the only nutritious daily meal some children receive. This is critical in a country where over 4 in 10 children have stunted growth due to malnutrition. In 2016, parents partnered with World Vision to construct a new school kitchen and store room at Ekujabuleni, with the generous support of Bank of Ireland Staff.

Previously, food was being prepared in a dilapidated and un-hygienic makeshift structure of mud and corrugated iron, exposed to the elements, while the lack of storage and cooking space left food vulnerable to pests and contamination. Thanks to the new facilities, the 95 children enrolled at the school now enjoy nutritious school meals prepared in a clean, safe environment.

Tandzile an 11 year old pupil attending Ekujabuleni, describes some of the benefits of the new structure:

“We cook well here –it is not leaking water when it is raining and we store food well in the store room. The new kitchen is clean and the floor is cemented. It was difficult to cook in the old structure when it was windy or raining”



# THE SUPPORTER EXPERIENCE

The supporter experience continues to be one of our highest sponsorship priorities and we are committed to making child sponsorship a life-changing experience for both sponsors and children. Throughout 2016, we worked on a number of initiatives which offer more ways to share the sponsorship journey and see how childrens' lives and futures are changing for good.



# DUKALE'S DREAM



*Lorraine Keane, World Vision Ireland Ambassador and her daughters*

Dukale's Dream – the feature documentary which tells the story of the meeting between a young coffee farmer called Dukale in Ethiopia and World Vision ambassador, actor Hugh Jackman – was shown in towns and cities around Ireland throughout 2016.

Over 800 supporters attended the film screenings and articles covering the Dukale's Dream events were published in newspapers including the Irish Examiner, Mail on Sunday and Sunday Mirror. The events were also extensively covered on local radio.

# CAMINO WALK



The Camino Walk took place in Spain from 30th of April, with 30 supporters participating. Funds raised from this trip are supporting an education programme in Lunyo ADP, Uganda – this programme aims to improve basic literacy and numeracy among primary school children.

# SPONSOR COMMUNICATIONS



The World Vision global project which aims to enhance the Annual Progress Report (APR) for each child which is sent to each sponsor continued throughout 2016 and is being further developed in 2017, ensuring that there is a version of the report which is appropriate for a range of age groups and creating more meaningful participation from each child.

Social media continues to play an important part of the way we communicate to our supporters, with over 21,000 followers keeping up to date with our work via Facebook alone. In 2016, almost 750 Facebook posts or tweets ensured that our supporters had the latest information about our work with Syrian refugees, the famine in South Sudan and humanitarian crises in Somalia and Uganda, in addition to stories from our Area Development Programmes.

# ADVOCACY AND ENGAGEMENT

**SPEAKING OUT ON BEHALF OF THOSE WITHOUT A VOICE**  
**Liam Cunningham raises awareness for Syrian refugees**

In 2016 World Vision supporter Liam Cunningham travelled to Jordan to meet with Syrian refugees. He did a fantastic job in raising awareness of the plight faced by refugees and of World Vision's work to support them. He appeared on Irish and international media giving a voice to many who have none. While in Jordan he met with teenager Hussam who had taught himself English and dreamt of joining his father in Germany so that he could return to school. Following Liam's trip to Jordan Hussam finally got to join his Dad in Germany and Liam surprised him when he flew to Stuttgart to welcome him to Europe. Al Jazeera created a video that had over one million views and video footage and images of their heart warming meeting appeared on news channels across the world including Sky News and CNN.



## DOCHAS DELEGATION TO UN SUMMIT FOR REFUGEES AND MIGRANTS, NEW YORK

World Vision Ireland Chief Executive Helen Keogh participated in a Dochas delegation that represented the NGO sector at the UN Summit for Refugees and Migrants, which took place at the meeting in New York on the 19th of September. The delegation also met with Minister for Foreign Affairs, Charlie Flanagan, the Tanaiste, Frances Fitzgerald, and Irish Aid senior representatives to discuss the refugee and migrant crisis.

## #KIDS DESERVE BETTER

On the 19th of September, the day of the refugee and migrant summit, World Vision Ireland joined with offices in New York, UK, New Zealand and South Korea to advocate for refugee children and ask world leaders to prioritise unaccompanied minors at the summit. Each office drove around their capital city in a promotional truck featuring a 3D image of children trapped behind barbed wire. The text on the truck called for World Leaders not to ignore children forced to flee their homes using the hashtag #KidsDeserveBetter.



#KidsDeserveBetter - Refugee and Migrant Summit



## VISITING SYRIAN REFUGEES IN TURKEY

In February 2016, Helen Keogh joined Board Chair Cathy Honan to meet Syrian refugees supported by World Vision in Gaziantep, Turkey. While there they met with families who have fled the horror of war and now receive counselling, skills training and other supports at the URFA community centre, which is run by our partners IMPR. They also met with UN and government officials to discuss how best we can work together to support the needs of refugees.

*"A refugee needs a community. If he or she is to feel a sense of belonging in the new society, that society has to be open and ready to welcome, live with, work with and support the refugee. The process of integration is crucial." Tanaiste Frances Fitzgerald.*

*Social Cohesion is vital within a community, even more so between host communities and refugees. World Vision is working all around the world to help this process become a reality. In Ireland, we have been working very closely with Galway County Council. Youth Work Galway and Comhairle na nÓg for the past year now in inspiring, informing and engaging with civil servants and young people of the county around the topics of refugees/migrants as well as Global Citizenship. To become active agents of peace in one's neighbourhood and contribute towards the well-being of one's community have also been themes we explored together in light of what it means to welcome refugees.*

## ROGER CASEMENT DAY 2016

On 3rd August 2016, Irish Aid and the Defence Forces marked Casement's contribution to international human rights by hosting a free open day for families and the general public at Casement Aerodrome in Baldonnel, Dublin.

A specially curated programme of exhibitions and talks on Casement, his life and legacy, took place throughout the day. World Vision Ireland alongside some of the most respected humanitarian organisations participated and shared about their work directly funded by Irish Aid. World Vision had a beautiful "wall of hopes and dreams" and asked the Irish children visiting our stand to write a message for the children we serve from emergency areas in the Middle East and Africa. These cards were then sent directly to Jordan with some of our staff and Liam Cunningham who visited our programmes there and were given to the children and young people who were delighted with such support.



*Roger Casement Day 2016*



*Galway County Council 2016*

## IRISH CONSORTIUM FOR GENDER BASED VIOLENCE

World Vision Ireland's work as a member of the ICGBV continued in 2016. We were honoured to take on the role of Chair of the consortium's Learning and Practice group and we worked closely with other members to organise events and meetings. In January the group held a learning event on the role of Faith Based Leaders in tackling Gender Based Violence. World Vision shared learnings from our "Channels of Hope" programme, which is run in many countries around the world. Channels of Hope sees us working with faith leaders from different religions to share information and messaging with community members, in order to bring about change.

## GALWAY COUNTY COUNCIL

In July 2016, Galway County Council asked World Vision Ireland to share the experience and expertise we have garnered whilst working with Syrian Refugees in Turkey, Lebanon, Jordan and Iraq since 2011. This presentation marked the beginning of a strong collaboration with Galway County Council and we have been working closely with them to advise and support them on the issue of social cohesion since then.



# AUDITED FINANCIAL STATEMENTS

# **WORLD VISION OF IRELAND**

(A Company Limited by Guarantee  
and not having a share capital)

## **Annual Report & Audited Financial Statements**

Year ended 30 September 2016

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**Directors and Other Information**

<b>Directors</b>	Cathy Honan (Chair) Tara Doyle Stella Mew Eunan O'Carroll Fiona MacLeod Kristin Quinn Robert Saunders Fr Bob Whiteside
<b>Patrons</b>	Pauline McLynn Victoria Smurfit Dr Geraldine Smyth OP
<b>Company Secretary/ Chief Executive Officer</b>	Helen Keogh
<b>Corporate Details</b>	Company No. 93645, incorporated 11 March 1983. CLG - Company Limited by Guarantee.
<b>Registered Office</b>	The Mews, Garland House, Rathmines Park, Dublin 6
<b>Auditors</b>	Lewis & Co Chartered Accountants and Statutory Audit Firm 8 Priory Hall, Stillorgan, Co Dublin
<b>Bankers</b>	Bank of Ireland plc Allied Irish Banks plc

The company has been granted charitable status by the Revenue Commissioners under the reference CHY 6434. Its Registered Charity Number is 20011796.

The directors present their report together with the audited financial statements for the year ended 30 September 2016.

A detailed review of the aims and activities of World Vision Ireland is published in an Annual Report incorporating the financial statements. Total income for the year amounted to €9,065,212 (2015 - €12,641,636). 2015 income was boosted by an increase in European Union grants to €4,330,601 for a new Ebola vaccine project (EBODAC), and in 2016 there was an additional grant of €1,377,271. At the end of the year the charity has assets of €4,666,384 (2015: €6,555,646) and liabilities of €236,783 (2015: €290,487).

#### Directors

There were no changes in directors during the year.

The names of persons who at any time during the financial year were directors of the company are as follows:

Cathy Honan  
Tara Doyle  
Stella Mew  
Eunan O'Carroll  
Fiona MacLeod  
Kristin Quinn  
Robert Saunders  
Fr Bob Whiteside

#### Structure, Governance and Management

The Board's principal responsibilities include determining the overall strategy, policies, direction and goals of World Vision Ireland; protecting and promoting the identity and values of the charity and fulfilling their statutory responsibilities. The directors review the finances and monitor the charitable work of World Vision Ireland at each board meeting. These are held on a regular basis throughout the year. In between meetings, the day-to-day management of the organisation is delegated to the Chief Executive Officer and the senior management team. The directors have established two sub-committees of the board, with up to date terms of reference, to assist them in their work: a finance committee and a projects advisory committee.

The Board has delegated responsibility for ensuring that there is a framework for accountability, for examining and reviewing all systems and methods of financial control including risk analysis and risk management, and for ensuring the charity is complying with relevant laws, financial regulations and good practice to the Finance Sub-Committee. This committee reports back to the Board at each Board meeting. The Finance Sub-Committee approves the detailed budget for the year, ensuring that it is in line with the strategic priorities of the organisation. Monitoring of performance against budget is done on a regular basis.

The Projects Advisory Sub-Committee review, advise and provide recommendations on the selection of certain projects or programmes seeking funding. They ensure that the projects funded by World Vision Ireland meet the standards of the Partnership and have the full agreement of the National Offices to meet the quality and accountability standards defined for each project. In conjunction with Programmes, the Projects Advisory Sub-Committee develops and enhances policies and processes, including monitoring and evaluation, to reflect best practice. They review the progress of each project against plan and advise on future strategy.

The Chief Executive (CEO) is responsible for the day to day operation of the charity and manages the staff of the charity on behalf of the Directors. A Management Group of senior staff works with the CEO to ensure delivery of the agreed plan within the budgetary parameters agreed by the Board.

At World Vision Ireland, we recognise the importance of governance and transparency. We strive to exceed the minimum standards that are required under legislation. World Vision Ireland has confirmed its commitment to the principles for the Irish Development NGO Code of Governance and the Statement on Guiding Principles for Fundraising, as well as fully subscribing to the Charities Act 2009. World Vision Ireland is also a member of Dochas.

The directors acknowledge their accounting responsibilities under the Companies Act 2014, and their other corporate governance obligations. They have confirmed their compliance with these. In relation to these financial statements, there were no contingent liabilities or capital commitments at the balance sheet date other than those disclosed, nor have any events taken place since that date which would necessitate their revision or annotation.

#### Reserves

Restricted funds are generated when the donor stipulates how a donation may be spent. In many cases there will be a time lag between when such funds are received and when they are spent. All direct costs of grants are covered by such restricted funds.

Unrestricted funds are generated when the donor does not stipulate how the income may be spent. Within certain operating needs, the charity's policy is to ensure that such funds are spent as soon as possible, while guaranteeing that these resources are used effectively. The operational reserve is held to cover any temporary shortfall in income, unforeseen rise in spending requirements or other financial contingency, in order that the charity can continue to operate at any time.

The Board has determined that the appropriate level of free reserves which are not invested in tangible fixed assets should be equivalent to 90 days' expenditure, approximately €500,000. All direct grant related expenditure is covered by restricted funds (see above) and so is excluded from this estimation. Our policy is, therefore to maintain reserves at that level by means of annual operating surpluses and judicious management of expenses and of our foreign exchange risk.

#### Risk Management

The directors examine the major risks that World Vision Ireland faces each year. Systems have been developed to monitor and control these risks to mitigate any impact that they may have on the organisation in the future.

Much of our costs, particularly overseas costs, are denominated in US dollars while most income is received in Euro and Sterling. A strengthening of the US dollar against the Euro and Sterling could have a significant adverse effect on our ability to deliver our planned programme of work. These currency risks are monitored on an ongoing basis and managed as deemed appropriate by utilising a combination of spot and forward foreign currency contracts.

**Accounting Records**

The Directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company. In order to comply with the requirements of the Act, full time accounting and bookkeeping staff are employed. The accounting records of the company are maintained at the company's premises and registered office: The Mews, Garland House, Rathmines Park, Dublin 6.

**Auditors**

In accordance with Section 383 (2) of the Companies Act 2014, the auditors, Lewis & Co, will continue in office. A resolution proposing their reappointment will be put to the Annual General Meeting.

**Principal activities and review**

As Directors of World Vision Ireland we are challenged with making sure our organisation does all it can to support communities facing poverty and strife. And in 2016, the challenges were escalating: extreme inequality is increasing, slowing efforts to address poverty. Climate change is driving people from their homes. And we are facing the biggest refugee crisis since World War II.

World Vision Ireland continues to learn, adapt and improve to respond to these challenges continuing to address issues of child and maternal health, increase people's opportunity to earn a living, and fight the inequalities that keep people poor. We hope as you read this report that you will see us standing up for people and demonstrating that, with your support, we will not live with poverty. Around the world there is good news: the world can celebrate taking hundreds of millions of people out of poverty over the last two decades, and the new United Nations Sustainable Development Goals now guide our efforts to work in a coordinated way. World Vision Ireland is proud of the role we have played in these successes. In particular, with our partners, we are helping ensure that the most vulnerable and marginalised people do not miss out on the kinds of progress that so many of us benefit from. People who are hit by disasters are especially vulnerable. In 2016, conflict and climate change meant we saw humanitarian crises that were more frequent and more devastating. Millions of women, men and children are fleeing their homes because of violence and conflict. In the face of all these challenges and more, World Vision Ireland is fighting harder than ever. Despite everyone facing tough times financially, we continue to be incredibly grateful to our child sponsors - you are the backbone of our organisation and we are would like to acknowledge and give thanks for your commitment.

The Board are very pleased that the AIM Health programme continues to change lives in five countries across Africa. The work of wonderful Community Health Workers are continuing to ensure that women and their babies access the best medical care possible. Overall, the first phase of the programme went very well and we have seen a 20% reduction in child and maternal deaths across the majority of the ADPs in which we are operating. This vital work is possible because of our partnership with Irish Aid. The multi-annual grant we receive from them enables us to achieve these excellent results.

EBODAC - our three year Ebola vaccine trial, running in Sierra Leone, continues to deliver effectively. Along with our partners, we are developing strategies and tools to promote the acceptance and uptake of new Ebola vaccines, to help the right person receive the right vaccine at the right time.

With every campaign action, we take another step towards the alleviation of poverty. It is vital that you know we are behaving ethically and effectively to help as many people as possible help themselves out of poverty. We are living in an environment where, rightly, stakeholders are very tough on charities who are not observing effective corporate governance. We work hard to improve the way we govern World Vision Ireland, and compliance and accountability remain priorities for us.

We continue to work with World Vision International to ensure that we share learnings, resources and expertise as effectively as possible. Several of our Board Members supported our staff in an extensive Peer Review process that took place during the year. We were happy with the findings of the review and are committed to implementing its recommendations. We would like to congratulate our Board Member Tara Doyle who was elected to the Board of World Vision International at the Triennial Summit in Columbia. This is the first time an Irish representative has been elected to such an important role within the international organisation and we know that Tara will make a significant and meaningful contribution.

The Board would like to thank the staff of World Vision Ireland for their continuing very hard work on behalf of the communities in which we operate. Led very effectively by Chief Executive Helen Keogh, the team has responded to every challenge presented without ever losing sight of our mission. Helen also continues to be a key influencer within the wider Irish charitable sector and to make a significant contribution to the Gender Based Violence consortium and we acknowledge her contribution with gratitude.

None of our work would have happened without the work of our partners, especially Irish Aid, the communities we work with, and you: our supporters. You give us the practical and financial support that we need to fight for people in poverty, and the inspiration that we channel into our campaigns. Thank you on behalf of everyone we support, for helping us, every day, to face those tough challenges, learn from them, and tackle them. Together, we are changing lives for the better.

**Future Developments**

We face new challenges in the current economic climate. Funding levels may fluctuate. However we look forward to the challenge of continuing to actively demonstrate that World Vision Ireland is uniquely equipped to aid a world in need.

On behalf of the Board

Cathy Honan )  
 ) Directors  
Kristin Quinn )

27 April 2017

**Directors' responsibilities statement**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland, and Charities SORP (FRS 102). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

On behalf of the board

Cathy Honan  
Director

Kristin Quinn  
Director

27 April 2017

**Independent auditor's report to the members of  
World Vision of Ireland**

We have audited the financial statements of World Vision of Ireland for the year ended 30 September 2016 which comprise the statement of financial activities, the balance sheet, the cash flow statement, the statement of changes in funds, the accounting policies and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

As explained more fully in the directors' responsibilities statement, the company's directors are responsible for the preparation of the financial statements, being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

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

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 September 2016 and of its net outgoing resources for the year then ended; and
- have been properly prepared in accordance with the relevant reporting framework and, in particular, with the requirements of the Companies Act 2014.

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

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements.

**WORLD VISION OF IRELAND**  
**Company Limited by Guarantee**

**Independent auditor's report to the members of**  
**World Vision of Ireland (continued)**

Matters on which we are required to report by exception

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

**Keith Talbot**  
*for and on behalf of*  
**Lewis & Co**  
8 Priory Hall,  
Stillorgan, Co Dublin

Chartered Accountants  
Statutory Audit Firm

**27 April 2017**

**WORLD VISION OF IRELAND**  
Company Limited by Guarantee

**Statement of financial activities**  
Year ended 30 September 2016

	Note	Restricted funds €	Unrestricted funds €	Total 2016 €	Total 2015 €
<b>Incoming resources</b>					
Voluntary Income	5	2,075,122	1,385,867	3,460,989	3,345,925
Irish Government grants	6	3,987,691	239,261	4,226,952	4,965,110
European Union	7	1,377,271	-	1,377,271	4,330,601
Total incoming resources		<u>7,440,084</u>	<u>1,625,128</u>	<u>9,065,212</u>	<u>12,641,636</u>
<b>Resources expended</b>					
Cost of generating funds	9	706,666	619,528	1,326,194	1,092,549
Charitable activities	8	9,129,816	444,760	9,574,576	8,562,453
Total resources expended		<u>9,836,482</u>	<u>1,064,288</u>	<u>10,900,770</u>	<u>9,655,002</u>
<b>Net (outgoing)/incoming resources</b>		<u>(2,396,398)</u>	<u>560,840</u>	<u>(1,835,558)</u>	<u>2,986,634</u>
Transfers between funds		2,000,000	(2,000,000)	-	-
Total funds at 1 October 2015		<u>4,201,911</u>	<u>2,063,248</u>	<u>6,265,159</u>	<u>3,278,525</u>
<b>Total funds at 30 September 2016</b>		<u><u>3,805,513</u></u>	<u><u>624,088</u></u>	<u><u>4,429,601</u></u>	<u><u>6,265,159</u></u>

All gains and losses recognised in the year are included above.

Comparative figures have been restated to conform with the new frameworks. Detailed comparative figures are presented in note 4.

It is the policy of World Vision Ireland to distribute funds to specified projects as quickly as possible. Delays in aid projects occasionally arise which necessitate the holding back of remittances. At the year end all restricted reserves were committed in full to selected overseas projects.

**WORLD VISION OF IRELAND**  
Company Limited by Guarantee

**Balance sheet**  
as at 30 September 2016

	Notes	2016		2015	
		€	€	€	€
<b>Current assets</b>					
Debtors	15	2,101,061		1,317,840	
Cash at bank and in hand		2,565,323		5,237,806	
			4,666,384		6,555,646
<b>Creditors: amounts falling due within one year</b>	16	(195,983)		(208,887)	
<b>Net current assets</b>			<u>4,470,401</u>		<u>6,346,759</u>
<b>Total assets less current liabilities</b>			4,470,401		6,346,759
<b>Creditors: amounts falling due after more than one year</b>	17		(40,800)		(81,600)
<b>Net assets</b>			<u><u>4,429,601</u></u>		<u><u>6,265,159</u></u>
<b>Reserves</b>					
Unrestricted reserves			624,088		2,092,258
Restricted reserves			3,805,513		4,172,901
<b>Net funds</b>			<u><u>4,429,601</u></u>		<u><u>6,265,159</u></u>

It is the policy of World Vision Ireland to distribute funds to specified projects as quickly as possible. Delays in aid projects occasionally arise which necessitate the holding back of remittances. At the year end all restricted reserves were committed in full to selected overseas projects.

The financial statements were approved by the Board on 27 April 2017 and signed on its behalf by

Cathy Honan  
Director

Kristin Quinn  
Director

The notes on pages 13 to 26 form an integral part of these financial statements.

WORLD VISION OF IRELAND  
Company Limited by Guarantee

Cash flow statement  
Year ended 30 September 2016

	2016 €	2015 €
<b>Cash flows from operating activities:</b>		
(Deficit)/surplus for the year	(1,835,558)	2,986,634
Movement in debtors	(783,221)	(444,887)
Movement in creditors	(12,904)	(29,343)
<b>Net cash (outflow)/inflow from operating activities</b>	<u>(2,631,683)</u>	<u>2,512,404</u>
<b>Cash flows from financing activities:</b>		
Repayment of loans	(40,800)	(40,800)
<b>Net cash outflow/(inflow) from financing activities</b>	<u>(40,800)</u>	<u>(40,800)</u>
<b>Change in cash and cash equivalents in the year</b>	<u>(2,672,483)</u>	<u>2,471,604</u>
<b>Cash and cash equivalents at 1 October 2015</b>	<u>5,237,806</u>	<u>2,766,202</u>
<b>Cash and cash equivalents at 30 September 2016</b>	<u>2,565,323</u>	<u>5,237,806</u>

WORLD VISION OF IRELAND  
Company Limited by Guarantee

Statement of changes in funds  
Year ended 30 September 2016

	Restricted Funds €	Unrestricted Funds €	Total €
<b>Incoming resources</b>			
Balance at 1 October 2014	709,289	2,569,236	3,278,525
Net incoming/(outgoing) resources	1,992,622	994,012	2,986,634
Transfer of unrestricted funds	1,500,000	(1,500,000)	-
<b>Balance at 30 September 2015</b>	<u>4,201,911</u>	<u>2,063,248</u>	<u>6,265,159</u>
Balance at 1 October 2015	4,201,911	2,063,248	6,265,159
Net incoming/(outgoing) resources	(2,396,398)	560,840	(1,835,558)
Transfer of unrestricted funds	2,000,000	(2,000,000)	-
<b>Balance at 30 September 2016</b>	<u>3,805,513</u>	<u>624,088</u>	<u>4,429,601</u>

It is the policy of World Vision Ireland to distribute funds to specified projects as quickly as possible. Delays in aid projects occasionally arise which necessitate the holding back of remittances. At the year end all restricted reserves were committed in full to selected overseas projects.

**1. General information and accounting policies**

World Vision of Ireland is a child-focussed overseas aid agency and registered charity, operating as "World Vision Ireland". It is a CLG - Company Limited by Guarantee incorporated in the Republic of Ireland, and exempted under section 1180 of the Companies Act 2014 from the requirement to display the company type at the end of its name.

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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

**1.1. Statement of compliance and basis of preparation**

The financial statements of the company for the year ended 30 September 2016 have been prepared on the going concern basis and in accordance with:

- The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), issued by the Financial Reporting Council as promulgated by the Institute of Chartered Accountants in Ireland.
- Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2015) - (Charities SORP (FRS 102)), and
- the Companies Act 2014. As permitted by section 291(5) of the Act the directors present a statement of financial activities instead of a profit & loss account, as this company is a not-for-profit entity, and in accordance with Charities SORP (FRS 102).

World Vision of Ireland meets the definition of a public benefit entity under FRS 102.

**1.2. Income**

All resources raised by World Vision Ireland are used in furtherance of its charitable objectives as a Christian humanitarian relief and development agency. World Vision Ireland is a member, along with other World Vision offices, of the World Vision Partnership, a not for profit corporation registered in the State of California U.S.A., whose board is representative of the world wide partnership. The term "partnership" is used to signify shared mission and Christian values and is not meant to be interpreted in the legal sense of the word, in that World Vision entities are not partners in the legal sense. World Vision Ireland is autonomous in developing its own organisational objectives, strategies, plans and budgets. World Vision Ireland has established bilateral relationships with several Southern World Vision offices for the purpose of carrying out development programmes. It is the policy of World Vision Ireland to distinguish restricted income from unrestricted. Restricted income refers to funds given subject to conditions imposed by the donor or implied by the nature of the appeal. See also note 5 below.

**1.3. Incoming Resources**

Incoming resources are recognised in the statement of financial activities when the charity has entitlement to the funds, it is probable that the income will be received and that the amount can be measured reliably.

Child Sponsorship

World Vision Ireland's principal recurring source of income is Child Sponsorship income, which is donated on a regular basis, usually monthly, and is primarily received from individuals. Sponsorship money goes to assist children and their communities within Area Development Programmes (ADP). A typical ADP would involve such components as education, health and training, water procurement, food security, agricultural development, and micro enterprise amongst others. Each sponsor is linked to one or more children within each ADP and receives regular information about that child and the community's progress. Not less than 80% of the sponsors' donations is treated as restricted income and is applied to the ADP and to associated costs of the project. Interest earned on sponsorship monies awaiting transmission to the ADP is credited to unrestricted funds.

Irish Government and European Union

Income from government, and other grants, is recognised when the charity has entitlement to the funds, and performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. With certain projects, or at certain times, World Vision Ireland may agree to commit funds to a project prior to approved grants being received. Grants are applied in accordance with the instructions of the donor, and, if required are supplemented by an allocation from unrestricted funds.

Donated goods and services

Donated goods and services (if any) are included in income and expenditure at the estimated market price in the country of origin, on the date of receipt or, if later, the year in which they are distributed.

**1.4. Funds**

The company maintains the following funds:

Restricted funds represent unspent grants, donations and legacies which can only be used for the particular purposes as contracted with the donors; these purposes being within the overall objectives of World Vision Ireland.

Unrestricted funds represent amounts including donations designated to an area or country which are expendable at the discretion of the Board, in furtherance of World Vision Ireland's objectives and in accordance with the donor's intentions.

#### 1.5. Resources Expended

Expenditure is accounted for on an accruals basis.

Expenditure is analysed between charitable expenditure and cost of generating funds, and is further analysed according to the proportion of restricted and unrestricted income. Expenditure includes VAT when charged.

- Costs of generating funds comprise the costs associated with attracting voluntary income and funding.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to an activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Note 9.
- Direct expenditure on charitable activities primarily comprises amounts paid to World Vision International, which manages the transfer of funds to the programme countries for the development programmes funded by World Vision Ireland.

#### 1.6. Taxation

The company has been granted charitable tax exemption by the Revenue Commissioners under Sections 207 and 208 of the Taxes Consolidation Act 1997, CHY number 6434, and as such is exempt from any charge to corporation tax. The charity is eligible under the Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997, therefore income tax refunds arising from personal donations exceeding €250 per annum are included in unrestricted funds. Irrecoverable VAT is expensed as incurred.

#### 1.7. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences are dealt with in the statement of financial activities.

#### 1.8. Retirement benefits

The company operates a defined contribution retirement benefit scheme. Contributions are charged to the statement of financial activities as incurred.

#### 1.9. Tangible fixed assets and depreciation

Tangible fixed assets are stated at costs less accumulated depreciation.

The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Office furniture	-	10% Straight Line
Office equipment	-	20% Straight Line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Vehicles and equipment used in programmes overseas are considered to have a useful economic life of one year or less. They are not capitalised but are charged in full to charitable expenditure when purchased.

Laptops and computer peripherals are expensed on acquisition.

#### 1.10. Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the directors 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 ongoing 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 following area is considered to involve the critical judgement and source of estimation uncertainty when applying the accounting policies

##### Cost Allocation

The cost allocation methodology requires a judgement as to what are the most appropriate bases to use to apportion support costs; these are reviewed annually for reasonableness.

Notes to the financial statements  
Year ended 30 September 2016

1.11. Financial instruments

World Vision has financial assets and liabilities that qualify as basic financial instruments. They are measured as follows:

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less, or where classification of a longer-term deposit with early withdrawal provisions as a cash equivalent is appropriate. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the statement of financial activity.

Creditors are recognised initially at the transaction price net of transaction costs and subsequently measured at amortised cost using the effective interest method.

Derivative financial instruments are used to manage the exposure to foreign currency risk and interest rate risk through the use of forward currency contracts and interest rate swaps. World Vision of Ireland does not enter into speculative derivative transactions.

2. Adoption of FRS 102 and SORP 2015

This is the first set of financial statements prepared by World Vision of Ireland in accordance with FRS 102 and SORP (FRS 102). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 October 2014. The effect of transitional adjustments on the opening and closing reserves for 2015 is shown in note 10.

3. Net incoming/(outgoing) resources

	2016	2015
	€	€
Net incoming/(outgoing) resources is stated after charging:		
Auditors' remuneration	10,081	7,200
and after crediting:		
Net foreign exchange gain/(loss)	(15,135)	88,127

Notes to the financial statements  
Year ended 30 September 2016

4. Statement of financial activities - prior year (detailed comparatives)

Notes	Restricted funds €	Unrestricted funds €	Total 2015 €
<b>Incoming resources</b>			
Voluntary income	2,070,902	1,275,023	3,345,925
Irish Government grants	4,705,671	259,439	4,965,110
European Union	4,085,473	245,128	4,330,601
Total incoming resources	10,862,046	1,779,590	12,641,636
<b>Resources expended</b>			
Cost of generating funds	620,764	471,785	1,092,549
Charitable activities	8,248,660	313,793	8,562,453
Total resources expended	8,869,424	785,578	9,655,002
<b>Net (outgoing)/incoming resources</b>	1,992,622	994,012	2,986,634
Transfers between funds	1,500,000	(1,500,000)	-
Total funds at 1 October 2014	709,289	2,569,236	3,278,525
<b>Total funds at 30 September 2015</b>	4,201,911	2,063,248	6,265,159

5. Voluntary income	Restricted funds €	Unrestricted funds €	Total 2016 €	Total 2015 €
Committed giving schemes	1,844,198	461,049	2,305,247	2,404,416
Tax recovered	-	496,626	496,626	505,181
Corporate donations etc.	73,075	-	73,075	33,480
Emergency appeals	12,137	-	12,137	35,135
Bank interest	-	14,647	14,647	12,401
Other donations	145,712	413,545	559,257	355,312
	2,075,122	1,385,867	3,460,989	3,345,925

Committed giving schemes comprise mainly Child Sponsorship income, used for World Vision Ireland's ADPs in Tanzania, Kenya, Swaziland, Mauritania, Sierra Leone and Uganda.

Corporate donations came from staff funds, trusts and foundations for projects in Kenya, Tanzania and Uganda. Emergency appeals raised funds for Syria and Swaziland.

Notes to the financial statements  
Year ended 30 September 2016

6. <u>Irish Government funding (Irish Aid)</u>		Amount 2016
Emergency Response Fund		500,000
Somalia	HPP Puntland Integrated project	809,112
South Sudan	HPP Emergency protection for children and women affected by conflict	715,048
Sudan	HPP Blue Nile	298,816
Syria	Emergency surge response for IDPs and conflict affected communities	482,021
		<u>2,804,997</u>
<b>Civil Society Development Fund Multi-annual grant</b>		
	Access Infant & Maternal (AIM) health programme, in Kenya, Tanzania, Sierra Leone, Uganda and Mauritania.	1,421,955
		<u>4,226,952</u>

Irish government funding is received annually, and is used for the purpose stated in the grant agreement.

7. <u>European Union funding</u>		Amount 2016
	Ebola Vaccine Deployment, Acceptance & Compliance (EBODAC) project	1,377,271
		<u>1,377,271</u>

Notes to the financial statements  
Year ended 30 September 2016

8. **Charitable activities**

	Restricted funds €	Unrestricted funds €	2016 Total €
<b>Remittances to overseas programmes</b>			
Kenya	256,622	5,535	262,157
Mauritania	616,672	7,768	624,440
Sierra Leone	1,686,792	5,535	1,692,327
Somalia	1,006,768	-	1,006,768
South Sudan	675,574	-	675,574
Sudan	281,902	-	281,902
Swaziland	289,933	5,535	295,468
Syria	454,737	-	454,737
Tanzania	724,536	16,607	741,143
Uganda	1,158,656	23,127	1,181,783
Bosnia	160,849	-	160,849
	<u>7,313,041</u>	<u>64,107</u>	<u>7,377,148</u>
AIM/EBODAC centrally managed costs:			
AIM - salaries	113,731	-	113,731
AIM - other	499,288	-	499,288
EBODAC - salaries	112,334	-	112,334
EBODAC - other	362,552	-	362,552
<b>*Partnership costs</b>	<u>231,671</u>	<u>25,063</u>	<u>256,734</u>
	8,632,617	89,170	8,721,787
Associated costs	92,686	957	93,643
	<u>8,725,303</u>	<u>90,127</u>	<u>8,815,430</u>
<b>Programme support costs</b>	372,972	326,981	699,953
<b>Advocacy, education and research</b>	31,541	27,652	59,193
	<u>9,129,816</u>	<u>444,760</u>	<u>9,574,576</u>

\*Partnership costs are World Vision Ireland's contribution to costs incurred by the World Vision partnership for planning and co-ordinating the world wide programme.

	Direct expenditure	Allocated expenditure	2016 Total
Remittances to overseas programmes	8,805,227	10,203	8,815,430
Programme support costs	585,682	114,271	699,953
Advocacy, education and research	47,629	11,564	59,193
	<u>9,438,538</u>	<u>136,038</u>	<u>9,574,576</u>

9. Breakdown of costs incurred

		Cost of	Direct		
	Basis of	generating	charitable	2016	2015
	allocation	funds	expenditure	€	€
Salaries including pension costs *	Headcount	204,837	641,975	846,812	698,734
Travel and subsistence	Direct	-	48,011	48,011	50,411
Marketing costs	Direct	1,045,332	1,720	1,047,053	794,523
Advocacy	Direct	-	1,102	1,102	7,904
Secretarial, recruitment & training	Headcount	9,282	29,092	38,374	21,691
Office occupancy and supplies	Headcount	28,614	70,846	99,460	94,940
Equipment, computer and leasing	Headcount	9,251	28,994	38,245	43,571
Auditors' remuneration	Direct	-	10,081	10,081	7,200
Finance and bank charges	Direct	28,878	5,832	34,710	42,835
Exchange (gains)/ losses	Direct	-	15,405	15,135	(88,127)
		<u>1,326,194</u>	<u>853,058</u>	<u>2,178,983</u>	<u>1,673,682</u>
Allocated costs included above		<u>82,472</u>	<u>211,914</u>	<u>294,386</u>	

\*For AIM/EBODAC centrally managed salary costs, see note 8.

10. Transition to FRS 102

Reconciliation of opening fund balances

As at 1 October	2015	2015	2015	2014	2014	2014
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	€	€	€	€	€	€
<b>Funds as previously stated</b>	4,172,901	1,936,331	6,109,232	455,852	2,398,192	2,854,044
Employee benefits accrual	1	-	(6,196)	-	(8,397)	(8,397)
Debtors	2	-	133,113	-	179,441	179,441
Forward currency contract	3	29,010	-	253,437	-	253,437
<b>Funds as restated</b>	<u>4,201,911</u>	<u>2,063,248</u>	<u>6,265,159</u>	<u>709,289</u>	<u>2,569,236</u>	<u>3,278,525</u>

- 1 World Vision of Ireland has recognised a liability for the cost of all benefits to which employees are entitled at the reporting date that have yet to be paid. A liability for employee holidays has been recognised for the first time in this period.
- 2 Under FRS 102, World Vision of Ireland now recognises a debtor for tax refund income received post year end, for which the receipt was probable at the year end. Previously, income was recognised when reasonably certain.
- 3 World Vision of Ireland occasionally hedges against foreign currency risk, and under FRS 102 now recognises the forward exchange contract at fair value as an asset.

## 11. Employees

	2016	2015
<b>Number of employees</b>		
The average monthly numbers of employees during the year were:		
Programmes, advocacy and communications	9	7
Fundraising and supporter care	7	5
Governance, finance and IT	5	4
	<u>21</u>	<u>16</u>
<b>Employment costs</b>	<b>2016</b>	<b>2015</b>
	€	€
Wages and salaries	965,707	775,435
Social welfare costs	103,966	82,804
Other pension costs	56,309	51,599
	<u>1,125,982</u>	<u>909,838</u>

These costs have been apportioned between fundraising, governance, and support costs for charitable activities.

The number of employees whose remuneration fell in the following bands is:

	2016	2015
€60,001 - €70,000	2	1
€70,001 - €80,000	-	2
€80,001 - €90,000	2	-
€90,001 - €100,000	-	1
€100,001 - €110,000	1	-

Pension contributions of €34,109 (2015: €24,223) have been paid on behalf of the above employees.

The key management of the charity comprises the chief executive and the heads of finance and programmes. The total employee pay and benefits including pension of the key management personnel of the charity was €310,861 (2015: €272,211).

## 12. Directors' remuneration

As charity trustees, the directors received no remuneration for their services. Directly incurred expenses are reimbursed, if claimed, and in 2016 totalled €0 (2015 : €0). There were no other transactions with directors.

## 13. Tangible fixed assets

	Office furniture €	Office equipment €	Total €
<b>Cost</b>			
At 1 October 2015	22,826	17,320	40,146
At 30 September 2016	<u>22,826</u>	<u>17,320</u>	<u>40,146</u>
<b>Depreciation</b>			
At 1 October 2015	22,826	17,320	40,146
At 30 September 2016	<u>22,826</u>	<u>17,320</u>	<u>40,146</u>
<b>Net book values</b>			
At 30 September 2015	-	-	-
At 30 September 2016	<u>-</u>	<u>-</u>	<u>-</u>

## 14. Tangible fixed assets - prior year

	Office furniture €	Office equipment €	Total €
<b>Cost</b>			
At 1 October 2014	22,826	17,320	40,146
At 30 September 2015	<u>22,826</u>	<u>17,320</u>	<u>40,146</u>
<b>Depreciation</b>			
At 1 October 2014	22,826	17,320	40,146
At 30 September 2015	<u>22,826</u>	<u>17,320</u>	<u>40,146</u>
<b>Net book values</b>			
At 30 September 2014	-	-	-
At 30 September 2015	<u>-</u>	<u>-</u>	<u>-</u>

**WORLD VISION OF IRELAND**  
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**Notes to the financial statements**  
Year ended 30 September 2016

15. Debtors	2016	2015
	€	€
Trade debtors	1,523,171	162,123
Other debtors	1,355	-
Prefunded allocations to projects	562,352	1,141,774
Prepayments	14,183	13,943
	<u>2,101,061</u>	<u>1,317,840</u>

Prefunded allocations to projects represent amounts in excess of commitments for the current financial year. This arises as projects are usually funded for a calendar year.

16. Creditors: amounts falling due within one year	2016	2015
	€	€
Trade creditors	35,778	123,325
Other taxes and social security costs	32,538	26,914
Loan from World Vision International	40,800	40,800
Other creditors and accruals	86,867	17,848
	<u>195,983</u>	<u>208,887</u>

17. Creditors: amounts falling due after more than one year	2016	2015
	€	€
Loan from World Vision International	40,800	81,600
	<u>40,800</u>	<u>81,600</u>
Loans		
Repayable in one year or less, or on demand (Note 16)	40,800	40,800
Repayable between one and two years	40,800	81,600
	<u>81,600</u>	<u>122,400</u>

**18. Related party transactions**

World Vision Partnership is a network of national entities. World Vision Ireland is a member of World Vision Partnership, as explained in the accounting policy on Income in Note 1. World Vision International has provided a loan to World Vision Ireland with an interest rate of 1% (see note 17). During the year World Vision Ireland remitted funds of €296,562 (2015 : €340,392) to World Vision International.

**WORLD VISION OF IRELAND**  
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**Notes to the financial statements**  
Year ended 30 September 2016

19. Financial instruments	2016	2015
	€	€
<b>Financial assets that are debt instruments measured at amortised cost</b>		
Debtors and prepayments	2,101,061	1,317,840
Cash and cash equivalents	2,565,323	5,237,806
	<u>4,666,384</u>	<u>6,555,646</u>
<b>Financial liabilities measured at amortised cost</b>		
Trade creditors	35,778	123,325
Loan from World Vision International	81,600	122,400
Other creditors and accruals	86,867	17,848
	<u>204,245</u>	<u>263,573</u>

**20. Approval of financial statements**

The financial statements were approved by the board of directors on 27 April 2017.