

CHRISTIAN AID ANNUAL REPORT AND ACCOUNTS 2009/10

POVERTY



Poverty is an outrage against humanity.
It robs people of dignity, freedom and hope,
of power over their own lives.

Christian Aid has a vision – an end to
poverty – and we believe that vision can
become a reality. We urge you to join us.

www.christianaid.org.uk

Christian Aid is a member of the

actalliance

A global alliance of churches and related
organisations working on relief and development
through developing and funding common
programmes. In all regions, Christian Aid is part
of regional or national ACT forums which provide
a platform for coordination and joint work.

Front-cover photo: Water is supplied to the Gurah
community in Kenya from water tankers installed
by Christian Aid partner Northern Aid

Photo: Christian Aid/Mike Goldwater

CONTENTS

Letter from the chair	2
Parting reflections from Christian Aid's director	3
Introducing Christian Aid's new director	3
Trustees' report	4
Overview of Christian Aid in 2009/10	4
Where we work	6
Progressing our strategic focus areas	8
Secure livelihoods	10
Economic justice	18
Accountable governance	26
HIV	30
Strengthening the movement for global justice	34
Strengthening the organisation	42
Financial review	46
Structure, governance and management	51
Auditors' report	56
Financial statements	57
Reference and administrative details	78
Further information and current contact details	79
Acknowledgements	80

LETTER FROM THE CHAIR



My first full year as Christian Aid's chair has been one of challenge and transition. There was the need to make some difficult budget adjustments in the light of financial challenges. The devastating earthquake in Haiti required urgent and substantial support for our partners there. At the same time, the year marked the end of the extremely successful and influential leadership of Daleep Mukarji as Christian Aid's director for 12 years, and the selection of his successor, Loretta Minghella. And, of course, just after the close of the year, there was a change of government in the UK.

It is to the huge credit of Christian Aid, its supporters, staff and partners that the organisation has been able to tackle those challenges, and respond to those needs. The cost savings, though painful, created a platform that can protect Christian Aid's work for the future, and the success of our shortfall appeal to supporters helped protect vital front-line activity. Following that, the immediate and massive response to the Haiti earthquake showed the generosity of our supporters, and the strength and capacity of our partner organisations in Haiti and the Dominican Republic. These responses have meant that, in spite of a very difficult fundraising environment, our income has increased, and with it our capacity to work alongside the poor to eradicate poverty.

This work is rooted in our faith, and the relationship with our sponsoring churches. Our recent report by Dr Paula Clifford, *Theology and International Development*, sets this out very clearly. It centres on the commandment to love our neighbour as ourselves, and in so doing to challenge unjust structures and speak out prophetically. That is why an important part of Christian Aid's work this year has been

its tax campaign – calling on this country and others to support and enforce fair tax structures that can ensure that money generated in developing countries is used there. The strength of this campaign, and the continuing campaign on climate change, is in its depth – the engagement of local groups, churches and individuals. They are, and will continue to be, the voice of the voiceless, speaking truth to power.

At a time of transition and global insecurity, Christian Aid's values and vision remain unchanged, and its work vital. This report provides evidence of our contribution to ending poverty in many countries and settings. It acknowledges the challenges and setbacks, as well as the successes – we owe it to our supporters, and most of all to the communities that we work with, to be transparent and accountable.

This has been a testing year for Christian Aid – but even more testing for many of the poor and marginalised communities that we work with, as they face the consequences of climate change, financial insecurity and political instability. That places even greater demands on Christian Aid as we seek to turn hope into action – to address the effects and causes of global poverty. But we do so with the strength that comes from our supporters and partners, as well as from the legacy that Daleep left behind, and the insights and skills that Loretta brings.

A handwritten signature in black ink that reads "Anne Owers". The signature is written in a cursive, flowing style.

Dame Anne Owers DBE

Chair of the Christian Aid Board of Trustees

PARTING REFLECTIONS FROM CHRISTIAN AID'S DIRECTOR



This year saw the retirement of Dr Daleep Mukarji as director of Christian Aid in March 2010, following his handover to our new director, Loretta Minghella. After 12 years of dedicated service to Christian Aid, and many more years working for a Christian Aid partner in India, Daleep has left a profound legacy, having steered the organisation through times of challenge, opportunity and transition since 1998.

Daleep leaves Loretta with a larger, stronger and more vibrant Christian Aid, firm in its belief that poverty can be ended and ready to confront the barriers to overcoming poverty that still lie ahead. Before he left, Daleep reflected personally on some of his proudest key moments:

- Christian Aid's campaigning, from the Jubilee 2000 debt-relief campaign through to our current lobbying on climate change and tax – all evidence of how Christian Aid works with people to challenge structures that keep people poor.
- Our response to disasters, specifically the 2004 Asian tsunami, but also the more recent Haiti earthquake. The decentralisation of our staff and offices to countries all over the world has helped us to respond effectively.
- Becoming a member of the new international Action by Churches Together (ACT) Alliance, launched in February 2010, which enables church-related development agencies to improve our accountability and enhance our collective ecumenical voice. Our membership has allowed us to be more outspoken on key issues such as aid effectiveness and on specific humanitarian crises.
- An increase in our income from about £40 million in 1998 to just over £100 million in 2009/10, through diversifying our fundraising techniques – in spite of a global financial recession during 2008 and 2009.
- Christian Aid's accountability for all we do, as evidenced by the achievement of awards such as Investors in People (2009), Investing in Volunteers (2009) and the international Humanitarian Accountability Partnership accreditation in 2009. In 2007, Christian Aid was among the 'top performers' in the One World Trust's Global Accountability Report.
- Above all, Christian Aid's excellent staff who together have exerted significant influence on the issues affecting poverty at many levels.

INTRODUCING CHRISTIAN AID'S NEW DIRECTOR



A lawyer by training, Loretta Minghella joins Christian Aid after a career in financial regulation, as the first Head of Enforcement Law, Policy and International Co-operation for the Financial Services Authority and most recently as Chief Executive of the Financial Services Compensation Scheme.

Reflecting on her first few months in post, Loretta has expressed her sense of enormous privilege in being able to lead an organisation where her own faith can be brought to the centre of her work, alongside her professional skills and strong desire to make a positive difference for others. Loretta brings extensive experience of management in complex organisations, of policy-making and working with government, and of managing relationships with diverse

organisations, in the UK and internationally.

Loretta has committed to ensuring that Christian Aid moves on from its recent challenges with confidence and, building on huge success under Daleep, goes on to implement an ambitious agenda that supporters, churches and partners are proud to support. She highlighted a number of issues she aims to take forward in her first year, including the need to develop further Christian Aid's relationships with its sponsoring churches, to help realise the potential of businesses to contribute to poverty eradication, and the need to convey the full value of Christian Aid's own contribution to ending poverty by demonstrating even clearer evidence of its effectiveness and impact.

TRUSTEES' REPORT

OVERVIEW OF CHRISTIAN AID IN 2009/10

WHAT DO WE MEAN BY POVERTY?

This year we have deepened our understanding of poverty, and published that position in *Doing Justice to Poverty* (www.christianaid.org.uk/images/doing-justice-to-poverty.pdf). This thinking underpins our renewed strategy, *Turning Hope into Action*

Christian Aid/Hannah Richards



10,000 people from across Bolivia march to call for a referendum to approve the new constitution

2010–12, and has implications for the decisions we make in the future on how we will fulfil our essential purpose.

We believe the components of a good life to be the following:

Personal: health, education, mental well-being, decent work and leisure conditions

Political: political freedom, political security, freedom from political violence or instability

Economic: income as a basic aspect of material well-being, freedom from extreme inequality, economic security, freedom from extreme economic fluctuations

Social: community well-being, social relations, particularly gender relations, environmental conditions including environmental security, that is freedom from environmental fluctuations.

We believe the deprivation of these components can reasonably be labelled as poverty.

Poverty is an outrage against humanity. It robs people of dignity, freedom and hope, of power over their own lives. Christian Aid has a vision – an end to poverty – and we believe that vision can become a reality.

Christian Aid's essential purpose therefore is **to expose the scandal of poverty, to help in practical ways to root it out from the world and to challenge and change the systems that favour the rich and powerful over the poor and marginalised.**

We contribute our passion and experience to the broad movement of people who use their faith, talents and energies to fight for a better life for all.

In supporting this movement, we serve the churches in Britain and Ireland. We are driven by the gospel of good news to the poor, and are inspired by the vision of a new earth where all people can live in justice, peace and plenty.

The year 2009/10 saw two major developments in Christian Aid's direction: we refreshed our strategy, and we refined our understanding of poverty.

A strategy renewed

The corporate strategy of Christian Aid was published in 2005 as *Turning Hope into Action 2005–10*. This year

we refreshed this strategy to reflect what we have learnt since 2005 about our role in ending poverty. This renewed direction will guide our work from 2010 to 2012 (to read the refreshed strategy, please visit www.christianaid.org.uk/images/turning-hope-into-action-2010.pdf).

In the refreshed strategy our beliefs, our essential purpose, our approach and our strategic focus areas all remain unchanged. It is our goals that have been updated, in order to achieve better integration across our six strategic focus areas. Our focus for the next two years will be on these 17 goals, as we begin to develop our new strategic direction for the organisation

beyond 2012 under our new director, Loretta Minghella.

So how have our goals changed? Firstly, we now show a stronger recognition of the impacts of climate change across all focus areas, as our understanding of climate change and the range of risks it poses has increased.

We have developed our thinking on HIV, recognising how other infectious diseases, such as malaria and tuberculosis (TB), are linked to poverty and to HIV prevalence. Our HIV goals now address these links and we will better integrate our work on malaria and TB prevention.

We have also sharpened the distinction between our goals for economic justice and accountable governance.

How our poverty analysis informs our work

Our chosen definition of poverty is now influencing our approach to work in the following ways.

- **Poverty is broad.** Our work must reflect the complex reality of poverty and we must prioritise our efforts accordingly.
- **Poverty is disempowerment.** Poverty means a lack of power to exercise personal, economic, political or social freedoms. Our approach is empowering, supporting the work of partners and giving voice to the communities where we work, helping those living in poverty to raise their concerns in forums where they might not otherwise be heard.
- **Poverty is political.** It results from deep constraints that are

CHALLENGES FACED IN 2009/10

This report highlights both the key achievements and the challenges that Christian Aid faced, including:

Copenhagen

The global climate change negotiations in Copenhagen were disappointing. The talks exposed the self-interest of many of the negotiating nations, who pushed against a fair and ambitious global climate change deal. The negotiations resulted in the weak and disputed Copenhagen Accord, leaving Christian Aid with much still to fight for in 2010.

Our campaigning in 2009/10 had focused on Copenhagen, and this worked well to engage our partners. However, we now need to look at how civil society can influence the climate change negotiations, with more diverse strategies at both national and international levels, and with a longer-term approach.

The Haiti earthquake

With more than 220,000 deaths, this disaster on 12 January 2010 was comparable to that of the Asian tsunami of 2004. Some 300,000 people were injured and

1.5 million people are still living in spontaneous settlements. We have been responding to the needs of Haitian communities since the day after the earthquake, working with long-established partners in Haiti and neighbouring Dominican Republic to provide much-needed basic relief. Building a new Haiti has not been easy. Christian Aid staff were personally affected and the scale of the emergency made it difficult to provide for all those in need. With so many left homeless, providing shelter and other essential services remains a key survival issue.

The global financial crisis

Aid and development budgets were put under scrutiny, potentially affecting government funding for charities. The recession has also affected charitable donations from individuals, with the greatest impact being felt in Christian Aid Week 2009 when income dropped for the first time in a decade. Recruitment of new supporters has also proved more challenging. Despite these difficulties we will continue to take risks in pursuit of our uncompromising belief in justice.

structural in nature. The challenge for Christian Aid is to address these structures, not just to treat the symptoms – which means that Christian Aid itself must be political. We must strive for political change that fundamentally alters the structures that underpin poverty.

Further information

More information about Christian Aid's analysis of poverty can be found on our website. See *No Small Change* and *Poverty Over* (www.christianaid.org.uk/resources/policy/poverty-over.aspx).

WHERE WE WORK

Countries with partners to which Christian Aid gave money in 2009/10

We gave grants to 570 partner organisations in 45 countries and have offices in 30 of these. Our Mozambique office closed in 2009 following a programme review. We also ceased funding from our 2005 earthquake appeal in Pakistan, and in China and the Pacific region.

Africa

(£'000s)

- 1 **Angola** £753
- 2 **Burkina Faso** £1,181 (office in Ouagadougou)
- 3 **Burundi** £380 (office in Bujumbura)
- 4 **Democratic Republic of Congo** £2,261 (office in Kinshasa)
- 5 **Ethiopia** £2,032 (office in Addis Ababa)
- 6 **Ghana** £575 (office in Accra)
- 7 **Kenya** £1,087 (office in Nairobi)
- 8 **Malawi** £764 (office in Lilongwe)
- 9 **Mali** £917 (office in Bamako)
- 10 **Niger** £200
- 11 **Nigeria** £1,141 (office in Abuja)
- 12 **Rwanda** £428 (office in Kigali)
- 13 **Senegal** £315
- 14 **Sierra Leone** £1,619 (office in Freetown)
- 15 **South Africa** £452
- 16 **Sudan** £1,045 (office in Khartoum)
- 17 **Tanzania** £0
- 18 **Uganda** £468
- 19 **Zambia** £449 (office in Lusaka)
- 20 **Zimbabwe** £573 (office in Harare)

We also gave grants amounting to £658,000 to Africa regional programmes.

Asia and the Middle East

(£'000s)

- 21 **Afghanistan** £1,292 (offices in Herat and Kabul)
- 22 **Bangladesh** £812 (office in Dhaka)
- 23 **Burma** £2,082
- 24 **Cambodia** £347 (office in Phnom Penh)
- 25 **Egypt** £345
- 26 **India** £3,573 (office in Delhi)
- 27 **Indonesia** £703 (office in Medan, closed March 2010)
- 28 **Iraq** £123
- 29 **Israel/occupied Palestinian territories** £1,555
- 30 **Kyrgyzstan** £83
- 31 **Lebanon** £381
- 32 **Philippines** £1,043 (office in Manila)
- 33 **Sri Lanka** £490 (office in Colombo)
- 34 **Tajikistan** £676 (office in Dushanbe)

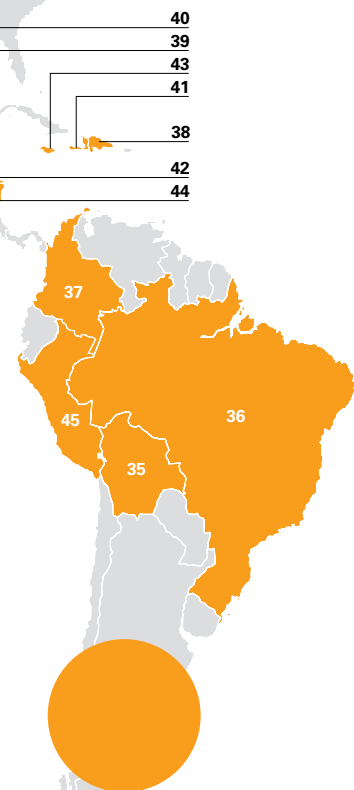
We also gave grants amounting to £617,000 to our Asia and Middle East regional programmes.

Latin America and the Caribbean

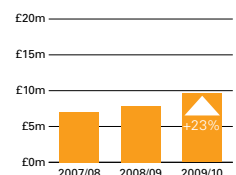
(£'000s)

- 35 **Bolivia** £695 (office in La Paz)
- 36 **Brazil** £1,432 (office in São Paulo)
- 37 **Colombia** £828 (office in Bogotá)
- 38 **Dominican Republic** £626 (office in Santo Domingo)
- 39 **El Salvador** £352 (office in San Salvador, closed in March 2010)
- 40 **Guatemala** £285 (office in Guatemala City, closed in March 2010)
- 41 **Haiti** £3,197 (office in Port-au-Prince)
- 42 **Honduras** £471 (office in Tegucigalpa)
- 43 **Jamaica** £329 (office in Kingston)
- 44 **Nicaragua** £423 (office in Managua)
- 45 **Peru** £472 (office in Lima)

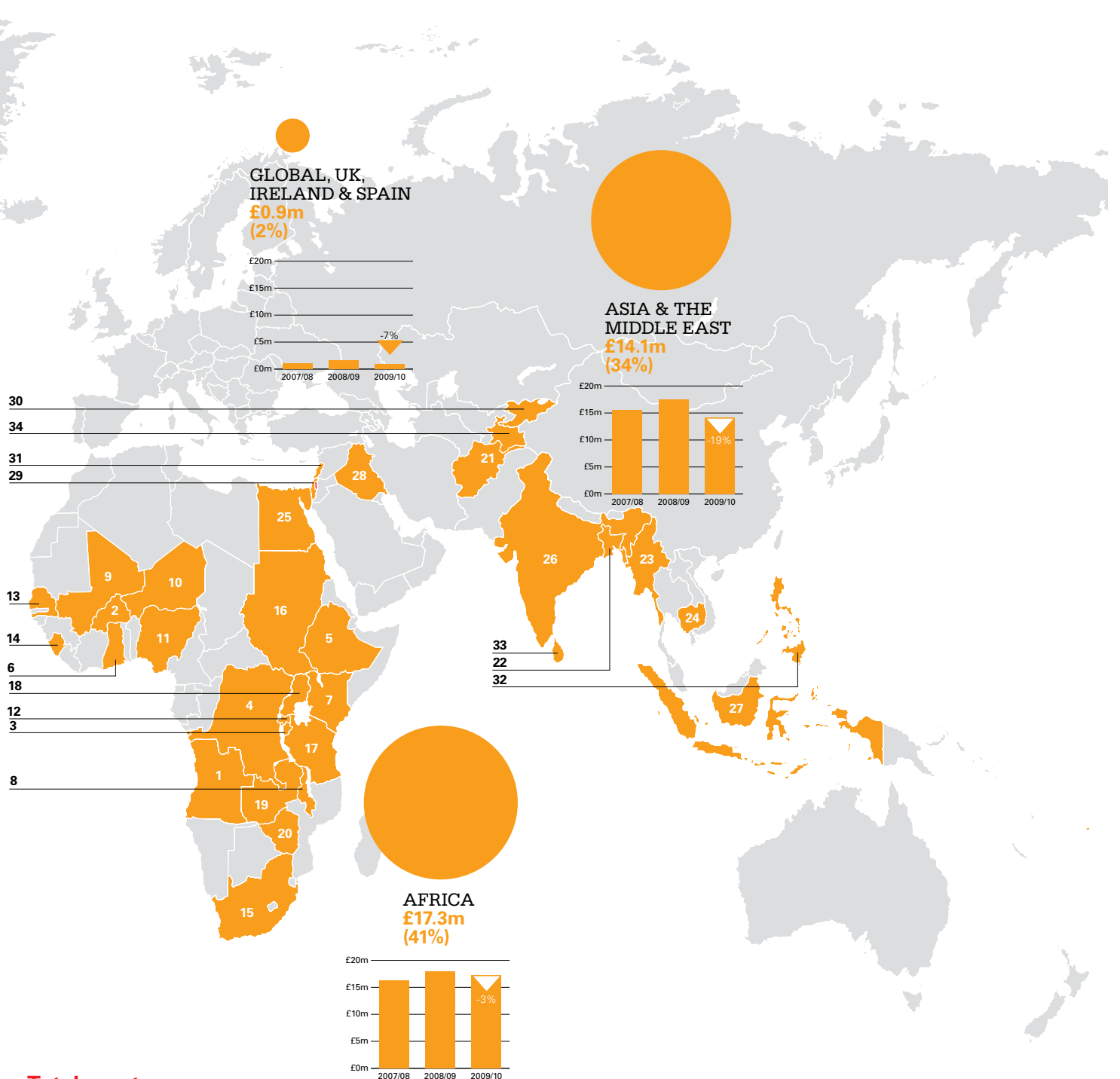
We also gave grants to our Latin America and Caribbean regional programmes amounting to £457,000.



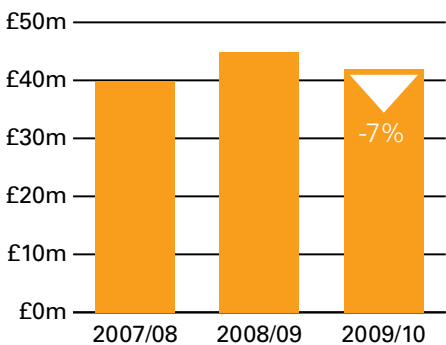
LATIN AMERICA & CARIBBEAN
£9.6m
(23%)



We also gave grants of £0.9 million across regions and to partners in the UK and Europe who are campaigning, educating and standing up for people's rights on issues that cover more than one country.



Total grants



Staff

In 2009/10, Christian Aid had 758 staff (average 725 full-time equivalents) – 58 fewer than in 2008/09. 326 staff (43%) were based overseas (compared to 347 in 2008/09). Of these, 93 staff were based in Asia and the Middle East, 175 in Africa, and 58 in Latin America and the Caribbean.

432 staff were based in 24 offices in Britain, Ireland and Spain. In 2008/09, we had 469 in 24 offices – our Lewes office closed in 2009 following a rationalisation of offices to improve efficiency, and our Madrid office opened in March 2009.

See page 46 for a full overview of our income and expenditure.



PROGRESSING OUR STRATEGIC FOCUS AREAS

In 2009/10 we worked towards goals across six strategic focus areas.

Secure livelihoods: helping poor and marginalised people protect and improve the quality of their lives, adapt and respond to climate change and rebuild after emergencies.

Economic justice: challenging and changing the unjust systems that create poverty; and helping people claim their economic rights.

Accountable governance: working with communities across the world to participate in decision-making that affects their lives; and holding those who control resources and wield power to account for their actions.

HIV: providing support and care for people living with the effects of HIV; and challenging the stigma and discrimination associated with it.

Strengthening the movement for global justice: engaging and serving churches, supporters, volunteers and partners in the fight to eradicate poverty and injustice.

Strengthening the organisation: striving to make the best possible use of our human, financial and material resources; learning from our experience; and being open and accountable in all our actions.

In this section of the report, under each strategic focus area we reiterate our priorities for 2009/10, update you on the progress we have made during the year, highlight some of the challenges we faced, inform you of our plans for 2010/11, and give a case-study example of our work.

Each year we commission an independent study to assess how well we are progressing towards goals in one strategic focus area. We use this to inform our Board of Trustees and to identify areas for improvement. In 2009 the study was on our work to promote accountable governance. The evaluator reviewed

our performance in programme work, in advocacy and in communications with supporters. Read the findings and recommendations, and our response, on our website at www.christianaid.org.uk/images/ca-executive-summary-nov09.pdf See page 27 for an overview of our accountable governance work in 2009/10.

Photo left: In Guatemala, Andrea Ramona helps her mother Teresa Alvarado Juarez in the kitchen making tortillas



Strengthening resilience through conservation farming

In Zimbabwe, drought, a ruined infrastructure and an economy in collapse mean that people simply can't grow enough food to survive. Humanitarian agencies have warned that unless something is done about food insecurity, further outbreaks of diseases such as cholera, anthrax, TB and malaria will claim lives.

In this picture Lilian Moyo is delighted by the granary that has been built using materials given to her by Christian Aid partner ZimPro, for being one of the hardest-working and most successful conservation farmers in Hope Fountain community. Conservation farming techniques mean that farmers can grow more food on small plots of land using the limited natural resources available to them.

Lilian has played a key role in convincing other farmers to begin practising conservation farming techniques in the area. 'It is usually difficult to convince people when they do not see what conservation farming does, but the moment they see it, they want to do it too.'

Christian Aid adds value to ZimPro's work in two key ways.

Combined strength and increased coordination. We help five of our partners in the Matabeleland South region to work in a consortium. The benefits this brings include shared learning, a more coordinated response to the needs of the poorest households, and a shared voice when approaching the authorities. It means partners can save money when shipping supplies and equipment from overseas or bordering countries, as they can share shipping costs and/or get better prices for buying in bulk.

Flexibility, allowing access to further funding. We give them core funding of around £20,000 a year for innovation and pilot projects, allowing them flexibility to experiment and test new approaches. These ventures have frequently formed the basis of proposals to funding institutions such as the UK Department for International Development (DFID).

SECURE LIVELIHOODS

OUR PRIORITIES IN 2009/10

– To continue to work with partners to raise awareness of the effects of climate change on poor communities.

– To scale up support to partners working on climate change adaptation, based on robust climate-risk analysis.

– To significantly shift political and public opinion on the urgent need for an equitable

and adequate international climate change agreement, and for UK domestic emissions cuts that deliver on commitments and targets in the Climate Change Act.

– To increase the scale of our response to emergencies, including securing additional funds for immediate response and ‘forgotten’ emergencies.

Raising awareness of the effects of climate change on poor communities

In September 2009 we published *Community Answers to Climate Chaos: Getting Climate Justice from the UNFCCC* (United Nations Framework Convention on Climate Change). This report incorporated our partners’ experiences and perspectives on livelihood adaptation, showing that through local sustainable development – working to improve and conserve the natural environment – communities can improve food security and the livelihoods of millions of vulnerable people. It highlighted how communities are already taking action on climate change, and demonstrated that poor communities of the developing world can, and must, be a significant part of the international solution.

Pan-African Climate Justice Alliance

Christian Aid’s work through partners can often be made more effective by encouraging partners to join regional

networks, such as the Pan-African Climate Justice Alliance (PACJA). Around 30 Christian Aid partners are PACJA members and the alliance has grown in strength this year. It has become increasingly respected and is now a high-profile civil society participant at the UN and national and regional climate forums. Key outcomes from Christian Aid’s support of PACJA include:

- linking civil society stakeholders at all levels by holding meetings such as the East African Climate Equity Summit in Nairobi in April 2009. This brought together around 50 civil society participants, training them in networking, advocacy, lobbying, and the Greenhouse Development Rights Framework
- research into the economic cost of climate change in Africa, funded by Christian Aid. This was useful in driving informed and evidence-based advocacy among policy-makers in Africa

- interaction with policy-makers in the Pan-African Parliamentarians Network on climate change; PACJA is pushing several climate-related laws in Nigeria and Kenya.

Latin America: another kind of development is possible

Representatives from 25 Christian Aid partners from 9 countries across Latin America and the Caribbean came together to declare ‘another kind of development is possible’ and ‘together confronting climate change’ at a mass mobilisation of over 35,000 people in Bolivia in October 2009, organised by the Christian Aid-funded Bolivia National Platform on Climate Change. The event aimed to ensure that the voices of communities affected by climate change could be heard in local, national and international forums. Participants presented a declaration to the nine presidents of ALBA (the Bolivian Alternative for Latin America and the Caribbean), outlining communities’ perceptions on climate change and proposals for how to confront it.

The Bolivian Platform and Christian Aid partners also played an important role in a climate justice tribunal, working with social movements across the region to integrate local perspectives with a regional political position to take to the international climate negotiations in Copenhagen. Christian Aid was instrumental from the outset of this movement, having commissioned the first research into community perceptions on climate change in Bolivia.

India: Community Charter on Climate Change

Supported by Christian Aid, the People's Coalition on Climate Change in India launched the Community Charter on Climate Crisis in November 2009. This called on the government of India and the international community to consider the views and experiences of communities when formulating climate policy and in the UNFCCC negotiations. The charter was the result of participatory research and consultation covering 20 communities across 12 locations in 6 ecosystems, engaging farmers, pastoralists, indigenous forest communities and fishermen.

Christian Aid supported a delegation of grassroots campaigners from the coalition to take the charter to Copenhagen in December 2009. They were among the few community voices from the Global South to attend the talks. Dismayed by

the lack of grassroots community representation within the UN process, they symbolically burnt their UN passes outside the UNFCCC conference centre.

Scaling up support to partners on climate change adaptation

In 2009/10, Christian Aid progressed its understanding of climate change and of climate change resilience. Climate change adaptation work focused on countries that are both highly vulnerable to the impacts of climate change, and where our work is already supporting the most vulnerable livelihood sectors. Christian Aid now has around 80 partners in 25 countries working on adaptation to the impacts of climate change. Through these partners we can help the poorest communities adapt in practical ways, while also challenging systems and structures that cause climate change.

Christian Aid has not only advocated the need to increase international efforts on adaptation, but has also worked actively on climate finance. To accelerate innovation in adaptation, a climate change innovation fund has been implemented in seven African countries (Burkina Faso, Democratic Republic of Congo (DRC), Kenya, Mali, Rwanda, Tanzania and Zimbabwe) to support partners in integrating climate science into their livelihoods work. Existing work on disaster risk reduction has also provided a foundation for developing

more integrated risk reduction and adaptation programmes in Central Asia, Central America, and the Philippines.

'Soppexcca gives small producers the chance to have a big future'

Miguel Angel Zelaya, 47, Nicaragua

In Nicaragua, our partner, The Society for Small Producers, Exporters, Marketers and Buyers of Coffee (Soppexcca), has supported 40 farmers in diversifying their crops from coffee to cocoa – a crop better suited to the hotter conditions caused by climate change. After providing seedlings, training, and marketing expertise, Christian Aid has supported Soppexcca in scaling up this work by securing access to EU funding.

Technical support has helped partners improve their business skills, particularly in financial management and marketing. With the help of non-governmental organisations (NGOs) such as Soppexcca, many communities have managed to escape the damage caused by El Nino in Central America in 2009.

Shifting political and public opinion on climate change

Following our Climate Change Day of Action in Coventry in March 2009, which called for an end to unabated coal-fired power stations, Christian Aid welcomed the UK government's ruling in April 2009 to stop the building of new coal-fired power stations and its proposal that all coal-fired power stations should use carbon capture and storage technology by 2025. These changes alone are, however, insufficient if the emissions targets set out in the Climate Change Act are to be reached. We will lobby the new coalition government to deliver on bold statements made in the election campaign about meeting our emissions targets.

Scottish Climate Change Act

A world-leading Scottish Climate Change Act was passed in April 2009, committing Scotland to reducing its greenhouse gas emissions by 42 per cent against 1990 levels by 2020. This was a significant victory, and one in which Christian Aid Scotland played a major role. We led the Stop Climate Chaos Scotland (SCCS) advocacy group, carried out extensive lobbying, and led the SCCS media group that secured widespread media coverage. We also mobilised existing and new campaigners through our supporting churches.

CHRISTIAN AID'S ADDED VALUE IN 2009/10

Evidence from our work promoting secure livelihoods during the year highlights some of the different ways in which Christian Aid is adding value.

We help build partners' capacity

Supporting PACJA in developing its media and communications skills, to extend its influence across Africa and beyond

We increase our influence through joint advocacy

Continuing to work with Aprdev to extend the reach of our climate change campaign in the Global North and South

We raise awareness

Launching appeals on 'forgotten emergencies' such as Sri Lanka and Zimbabwe, and continuing

our climate change campaign throughout 2009/10 in pursuit of climate justice

We innovate and lead

Researching and launching our report *Community Answers to Climate Chaos: Getting Climate Justice from the UNFCCC* in September 2009

We leverage funds

Facilitating access to €750,000 from the EU for our partner Soppexcca in Nicaragua

We keep hope alive

'Christian Aid has remained in Zimbabwe through thick and thin, and while the nation is longing to stand tall again, at the moment that is just not possible.'

Christian Aid country manager for Zimbabwe, William Anderson

Mobilising support for a fair deal at the UN Climate Change Conference in Copenhagen

Our Countdown to Copenhagen campaign grew in momentum throughout 2009/10, from a relatively small movement started by seven Christian faith-based development organisations in Europe, to a global movement of more than 100 secular and ecumenical organisations and networks, including the World Council

of Churches, the ACT Alliance, Church World Service and CIDSE (the international alliance of Catholic development agencies).

In August 2009 we launched the Mass Visual Trespass, inviting supporters across the globe to record video-clips and take photos, sending a message calling for climate justice to world leaders. We 'trespassed' five times by projecting these images onto



Responding swiftly to the Haiti earthquake

International relief efforts in Haiti were concentrated in and around the capital city, Port-au-Prince. Measuring 7 on the Richter scale, the epicentre of the earthquake was just 10 miles from the capital. The shallow depth of the quake just five miles below the surface, together with the location of the epicentre, meant that this natural disaster had an extreme and devastating effect on the whole country.

In Miragoane, just under 100km away, and the surrounding area, thousands of homes were damaged and thousands of people died. However, few aid agencies work there. In the immediate aftermath of the earthquake, Christian Aid was the only agency supporting these communities, many of whom had received internally displaced people arriving from Port-au-Prince.

Christian Aid has partnered Groupe de Recherche et d'Appui au Milieu Rural (GRAMIR) since 2007. They focus on sustainable rural development by supporting and strengthening agricultural networks. These networks are made up of grassroots community organisations that work together to improve the standard of living for peasant farmers. Their aim is to provide food security and environmental protection for the rural poor and their communities.

Paul Andre, 38, is the coordinator of ROPANIP (the Network of Peasant Organizations Nippes), one of these networks of grassroots community organisations. After the earthquake, GRAMIR provided funding for them to subsidise seed purchases for well over 25,000 people, just in time for the planting season.

Paul says: 'Frankly neither the government nor any other NGO operate in this area. GRAMIR is the only one who helped. If GRAMIR didn't do anything it would be difficult for the people to cope. I have to mention Christian Aid because if we speak of GRAMIR we have to speak of Christian Aid.'

prominent buildings, including the E-ON coal-fired power plant in Ironbridge, and the House of Commons. We had a major success for the campaign when, following supporter actions and events targeting energy company E-ON, the company postponed building a new unabated coal-fired power station at Kingsnorth in Kent.

Thousands of supporters sent postcards and emails to world leaders, including Gordon Brown, asking them to lead their delegations to Copenhagen. Following national newspaper advertising in September 2009, the then prime minister pledged to attend the talks and urged other leaders to do likewise.

As the Copenhagen Summit drew near, we took a leading role inside Stop Climate Chaos (SCC) and helped to coordinate a series of national climate change demonstrations on 5 December in London, Glasgow, Belfast and Dublin, called The Wave, which were attended by more than 50,000 people (see page 34 for case study).

Our supporters were highly effective in promoting our campaign for a strong, fair deal at Copenhagen. Thousands signed action cards, 120 travelled to Copenhagen with Christian Aid and 28 cycled to the conference from London, raising £40,000. Together we sent a loud message to world leaders: now was the time for climate justice. Some 60,000 pledges were collected and presented

to Gordon Brown, contributing to a global total of 512,894.

For more information on the final outcome of Copenhagen, see www.christianaid.org.uk/images/MovingForwardfromCopenhagen.pdf

An independent evaluation of our Countdown to Copenhagen campaign assessed Christian Aid's contribution to the campaign for an equitable global climate change agreement. It found that Christian Aid:

- helped strengthen civil society, expanding its influence on decision-makers, with Southern conference negotiators and governments more aware of the needs of vulnerable communities and better equipped to represent them
- clearly contributed to a shift in the UK government's policy on coal-fired power stations
- played a significant role in the UK government's decision to lead the way on climate finance in the international arena, including through its emphasis on climate change as a development as well as an environmental issue
- contributed significantly to building capacity and advancing a shift in power towards developing nations, with key Southern networks and partners now more influential and credible globally, and with the visibility of African civil society in international processes enhanced

- helped open up space for civil society in some countries to engage with governments at a national level, in ways that were previously not possible
- enhanced the ability of communities to influence decisions affecting their lives.

Next steps with the campaign

Despite the momentum and strength of the campaign, the commitments of the Copenhagen Accord are weak and disappointing. We are therefore redoubling our efforts, and our campaign for climate justice continues in 2010 to ensure that the world's poorest do not carry the burden of a problem they did not create. Our priorities will be to ensure that:

- the voices of the marginalised, poor and vulnerable countries and people are heard throughout all negotiations
- rich countries are encouraged to commit to emissions reduction targets at the high end of country pledges, to support the target of keeping global warming within 2°C, and to provide a clear pathway for delivering short- and long-term funding
- public support in the UK, Europe and the United States for strong action on climate change grows to prevent the sceptics and those with vested interests from stalling progress.



Christian Aid/Amanda Ferrant

Burmese refugees in Na Soi refugee camp, western Thailand, queue up at Christian Aid partner TBBC's distribution centre

Increasing the scale of Christian Aid's response to emergencies

By working through local partners, Christian Aid can help communities recover from disasters, and leave them better prepared for future emergencies. In 2009/10, Christian Aid spent £17.4 million on emergency response, working with 97 partners across 29 countries.

Haiti earthquake

On 12 January 2010, according to the UN, more than 220,000 people were killed, and around one million people made homeless by the worst earthquake Haiti has experienced in 200 years, devastating the country's infrastructure and essential services.

Christian Aid has been working with its long-standing partner organisations in Haiti and the Dominican Republic, and with our ACT Alliance colleagues to respond to the urgent needs of those affected. While we continue to

meet the needs of the survivors, we are moving from emergency relief into long-term rebuilding and rehabilitation.

Thanks to the generosity of our donors, we have raised £6.7 million for our Haiti earthquake appeal. This vital support is allowing us to feed and provide basic relief items to those who lost everything. So far we have reached approximately 150,000 people.

An independent evaluation found that 'Christian Aid implemented a timely, appropriate, and effective emergency response that sustained lives and reached many beneficiaries who otherwise would not have received aid.' Christian Aid and its partners trialled innovative approaches such as cash distribution, and made efforts to ensure that those who helped house displaced people were also able to benefit from aid.

Christian Aid is also lobbying for long-term support for Haiti. We

handed a petition of 15,000 signatures to the UK Treasury on 4 February 2010, and within two days the G7 pledged its backing for our calls to cancel Haiti's estimated US\$890 million international debts.

Zimbabwe

In 2009 we launched an appeal to help support the 5.5 million people dependent on food aid during the 'hunger season' in Zimbabwe, raising over £600,000. Thanks to this generous support we were able to provide thousands of families with seeds, tools and agricultural training before the planting season began in October. This has ensured more plentiful harvests in April 2010 – food to feed thousands of people all year, also enabling them to earn the money they need to pay for essential medical care.

In spite of this, many more Zimbabweans remain caught in a cycle of food shortages, with 2.5 million needing food aid in early 2010. Drought, a ruined infrastructure, and an economy in collapse mean that people cannot grow enough food to feed and care for their families.

Sri Lanka

The year 2009 saw the end of the civil war in Sri Lanka, but the country paid a high humanitarian price in the closing days of the conflict, with over 300,000 people displaced from their homes and livelihoods. Through its partners, Christian Aid provided immediate assistance, including food for over 8,000 families provided by community kitchens in camps, as well as shelter,

healthcare and water. Christian Aid's partners are now supporting people as they return home. We launched an emergency appeal in April 2009, which raised £451,000.

See page 72 for full details of expenditure from emergency appeal funds in 2009/10.

CHALLENGES FACED IN 2009/10

Copenhagen

- Our focus on Copenhagen came at a cost. Civil society access and influence were limited in the negotiations. We (and other NGOs) may have let slip some opportunities for more constructive dialogue and could have better positioned Copenhagen as a moment in a long-term process of change.
- Given the long-term nature of change, especially in relation to the implications of investing in building Southern movements, we could have mapped out better

how movement-building will be supported in the longer term on climate change, for example by considering how the campaign could be connected to structures and priorities in our programme work.

- The international component of the campaign was the least resourced and yet the most successful. We will need to prioritise the future flow of resources to this strand of the campaign as well as consider how a dynamic, effective European network can continue to evolve.

Haiti

- The earthquake attracted worldwide headlines about the devastation and loss of life. The response from our supporters and the wider British public via the Disasters Emergency Committee (DEC) was amazing, particularly given the difficult economic times many are experiencing.
- The working environment in Haiti was hugely difficult: our own office had collapsed, leaving some

staff injured; partners lost staff and offices too; many lost close family and friends. Despite these huge personal and organisational challenges, everyone helped to launch a response far bigger than they had ever managed before.

- The recovery phase has also proved challenging. Land tenure makes shelter programming hugely complicated, and underlying issues of power and corruption mean that the recovery process is unlikely to be neutral. Christian Aid and its partners will therefore ensure that the voices of the poor are at the centre of advocacy and rights work to shape a recovery that responds to the needs of those affected, so that Haiti really can be 'built back better'.

Silent emergencies

- Keeping media attention on silent emergencies, to allow us to raise funds and therefore respond appropriately to those in need, remains a challenge.

OUR PLANS FOR 2010/11

- To develop and implement programmes that make a stronger contribution to resilience and the protection of poor people's livelihoods.
- To develop a more strategic approach to livelihoods fundraising.
- To increase programme and policy engagement with the impact of climate change and other systems and structures that threaten people's livelihoods.
- To push for an equitable, transparent and binding climate agreement that delivers a fair distribution of responsibility and benefits to those responsible for, and affected by, the impact of climate change.



Campaigning for tax justice

Nowhere are the effects of years of irresponsible mining felt more than in Wilson Manuba's tiny wooden store and the neighbouring communities in Calancan Bay, the Philippines.

They were unlucky to live at the end of a pipeline which, from 1971 to 1996, channelled toxic chemicals and mining waste from the open-pit mine up in the mountains down to the sea. Heavy metals such as arsenic and lead were dumped daily onto their land and into their fishing grounds. It poisoned the fish, the soil, their crops, the water, and then their bodies.

Wilson, a 38-year-old fisherman and father of three, lost one of his legs to cancer caused by heavy metal contamination. Christian Aid partner Marinduque Council for Environmental Concerns (MACEC) helped him get to a doctor and then find funds from a local NGO for treatment in Manila.

Wilson still goes fishing in spite of his illness and disability. MACEC also helped him set up his tiny roadside store as an alternative way to make a living. The tiny room behind the shop is now his home, from which he supplements his income by fixing fishing nets.

According to Wilson, the company has done nothing to compensate people like him. To add injustice to injury, the mining company has failed to pay the 1 billion Philippines pesos (£12 million) which it owes the Provincial Treasury in property taxes. This has severely hampered the local government's ability to provide healthcare, livelihood support, services and benefits to people like Wilson.

Wilson is now a local hero campaigning for change. 'MACEC really helped me by taking notice of my case and getting it into the media. MACEC also enabled us to get healthcare.'

ECONOMIC JUSTICE

OUR PRIORITIES IN 2009/10

- To support our partner organisations in fostering networks and building alliances to work on tax and resource outflow in the South.
- To position Christian Aid as a leading agency speaking out on tax and development.
- In each geographic region to support at least two country programmes to work on tax issues.
- To call for transparency on tax payments made by multinational companies.
- To lay a strong foundation for Christian Aid's work on how the private sector contributes to development.

Supporting partner organisations in fostering networks and building alliances to work on tax and resource outflow in the South

Poor countries have the resources to help them work their own way out of poverty, but it is multinational companies that are reaping the rewards. This year we continued to campaign, develop policy reports and work with partners on tax. A worldwide culture of financial secrecy allows tax-dodging firms to rob poor countries of more than US\$160 billion a year. This leak needs to be plugged, and poor countries need to receive the money that is rightfully theirs.

DFID and European Commission funding, in partnership with the Tax Justice Network, has enabled the strengthening of Tax Justice Network Africa and the establishment of Tax Justice Network Latin America.

Towards tax justice in Africa

Our tax work in Africa, which involves many Christian Aid partners, aims to raise awareness, build capacity, and establish an international network

to make national and international tax systems more supportive of development. So far, country-level tax reference groups have been established in Kenya and Tanzania, with other countries to follow, to raise the profile of tax as a development issue and enlist support of national governments and civil society for country-by-country reporting and automatic tax-information exchange.

In March 2010, delegates from across Africa and Europe met in Nairobi for the inaugural Tax Justice Network Africa Research Conference. The conference published the Nairobi declaration on tax and development (www.afrodad.org/index.php?option=com_docman&task=cat_view&gid=17&Itemid=16), which Christian Aid helped draft, calling for action from African governments:

'We, the undersigned individuals, organisations and networks... affirm that effective and equitable taxation is critical to the independence of African countries; and to the strengthening of channels of political representation and government accountability.'

It also formed a platform for African civil society organisations to advocate on the issue. The declaration and Christian Aid's campaign were recently discussed in the Irish Parliament and encouraged the Department of Finance to develop a clearer policy on tax dodging and multinational corporations, and to issue a public declaration that they do not oppose country-by-country reporting.

Brazil

Christian Aid-funded research in 2009 by Brazil partner the Institute for Socio-economic Studies (INESC) found that the poorest Brazilians pay more than half their income in tax while the richest pay less than a third. INESC has also discovered that the Brazilian government is missing out on more than £10 billion a year – enough to provide state pensions for an additional four million elderly Brazilians – because companies are not paying fair tax on their profits and dividends.

INESC published these findings so that they and other advocacy and lobbying groups could use this information to push for change.

With Christian Aid support, INESC focuses on helping people to understand their rights, as laid out in the constitution, and on monitoring and influencing budget decisions. They scrutinise the budget closely because if the government is genuinely committed to delivering a policy, it will allocate the necessary resources. In the poor slums around the capital Brasilia, for example, INESC is piloting a project to show school pupils how budget decisions directly affect their schools and to help them understand how to have a say in those decisions. As a direct result, school students were able to pressure the city council into releasing an extra million dollars in its 2009/10 budget for improving city schools.

Positioning Christian Aid as a leading agency speaking out on tax and development

This year the tax campaign has increased in profile and pushed the issue of the role of tax in development up the agenda. Stephen Timms as Labour Treasury minister recorded a personal video message to all our Big Tax Return campaigners. He said our emails, letters and postcards had been 'very valuable' in establishing this issue on the agendas of the UK government and the G20. The campaign also gained valuable publicity in Parliament when Vince Cable referred to our research on transfer mispricing in a parliamentary debate in April and in an article for the *Guardian* online in September 2009.

Our Big Tax Return campaign has been noted by the Big Four accountancy companies. A report by PricewaterhouseCoopers for the 100 Group of UK companies explained Christian Aid's campaign and recommended that companies consider their response and whether to approach the International Accounting Standards Board directly about this issue.

The campaign is also getting increasing coverage in print, with the *Financial Times*, *Accountancy Age* and the *Guardian* publishing articles or editorials mentioning the issue. We have also published a number of well-received reports, which have generated further debate.

In 2009, Christian Aid played a major role in persuading the UK Labour government to endorse publicly the introduction of a new international accounting standard on country-by-country reporting by multinational companies. As we promoted this more than any other organisation, much of the progress on shifting political opinion on this matter can be attributed to Christian Aid, alongside our partner the Tax Justice Network.

Our success in persuading the UK Labour government to back such a new accounting standard is having a global impact: the government actively promoted the standard in G20 and OECD (Organisation for Economic Co-operation and Development) forums. In June 2009, Stephen Timms announced he would take proposals

for such a standard into international negotiations. As a result, the OECD is now conducting a feasibility study into country-by-country reporting. Christian Aid sits on the group drafting this study to ensure that recommendations on country-by-country reporting are incorporated into OECD guidance for multinational corporations on best practice.

Supporting country programmes to work on tax

A lack of transparency and availability of vital information often limits the ability of civil society in developing countries to hold their governments and companies to account in the fight for social and economic justice. This includes transparency around tax information.

Asia

Our main focus on tax has been through our Philippines programme, where campaigning for fiscal reforms and tax justice has been hampered by the lack of rights to information. But significant progress towards this was made in 2009/10. Christian Aid congratulates Philippines partner Action for Economic Reform on its success in advocating, with Christian Aid support, a Freedom of Information law through its Right To Know Right Now campaign.

The Philippines Congress announced in January 2010 that it is close to ratifying such an act, which will be crucial for advocacy work by partners working on tax justice and



Christian Aid stages the inaugural Alternative Tax Awards ceremony in May 2009, outside the Taxation Award Ceremony at the Hilton Hotel, Park Lane, London. The Alternative Tax Awards expose tax-dodging by major corporations

accountable governance programmes. The law will give our partners and other organisations in the Philippines more power as they struggle to hold government and companies to account, forcing more transparency in the systems and structures of both sectors.

Central America

In Honduras, economic policy partner Social Forum for External Debt and Honduran Development (FOSDEH) has helped to deliver significant progress with a new tax justice project. Key information on our tax campaign has been distributed to government

officials in Guatemala and El Salvador; and our Tax Advocacy Toolkit, which offers practical guidelines on how to research and advocate on tax justice issues, is in popular demand among partners. Furthermore, the UK embassy in Guatemala has committed to help coordinate a special 'ambassadors working group' on tax justice in Guatemala.

In September 2009, a Central American tax justice training workshop was held in San Salvador, El Salvador. The event was organised jointly with Guatemalan partner, the Central American Institute for Fiscal Studies

(ICEFI), and was attended by 40 trade union delegates. Agreements were reached on how all parties could best work together on tax justice in 2010. This was strategically well-placed given current Central American government discussions about how best to cope with the financial crisis.

Africa

Christian Aid supports tax advocacy in Africa in four ways: funding and technical support for partners to engage with tax issues; Christian Aid staff participation in and/or membership of networks and alliances to promote the tax agenda in African

'Companies come in, they get diamonds. Other people, they get diamonds. They go away with it. But there is nothing to show for that in Kono. It's just like you prepare the meal, but in the end you are left with nothing to eat. You continuously prepare meals, but you don't have anything to eat: you are always hungry.'

Sahr Komba, chief of Small Lebanon in Kono district

countries; network-building through country tax reference groups and regional tax platforms; and contributing to Christian Aid Northern advocacy on tax and development.

In Ghana, for example, in 2009/10 we completed a study of the country's tax system, how different taxes bear on the poor and how civil society can advocate on these issues. We built up a local tax group, started piloting research on gender and tax, and are now developing a bigger tax proposal for fundraising, which will include a component on transfer pricing.

Calling for transparency on tax payments made by multinational companies

Transparency regarding the financial activities of companies operating in developing and developed countries would increase levels of accountability. Governments could be sure they were collecting the right amount of revenue from companies, and citizens could monitor how governments use these taxes, thus challenging corruption.

The Big Four

In 2009/10 we held positive discussions with FTSE companies, and a number of senior officials within these companies now see tax transparency as crucial. Some of the Big Four accountancy firms – Ernst and Young, PricewaterhouseCoopers, KPMG and Deloitte – are working to gain early momentum on this issue as an emerging area of corporate responsibility. Raising the issue publicly has created additional pressure. Our ultimate aim is a mandatory disclosure standard of country-by-country reporting, which would require listed companies to report financial activity in each country in which they operate.

Christian Aid held its inaugural Alternative Tax Awards ceremony on 21 May 2009 outside the Hilton Park Lane in London, while inside the accountancy industry celebrated its achievements in minimising tax bills. We repeated this event outside the offices of the Big Four in seven UK cities, attracting significant local

media coverage and participation from Christian Aid supporters.

The Big Tax Return asked supporters to call on the Big Four to use their influence at the International Accounting Standards Board to promote country-by-country reporting. Each of the Big Four accountancy firms received around 5,000 postcards and 1,000 emails as a result of our campaign. They have not yet publicly backed our call for country-by-country reporting and may not do so until there is greater acknowledgement of its merits in the private sector. We shall be identifying allies in the private sector in 2010/11.

Sierra Leone

Our work in Sierra Leone provides a good example of the importance of building awareness overseas as well. This year Christian Aid worked with partners to raise recognition of issues around tax, which resulted in the Freetown Declaration on Tax and Development. This builds on work to ensure that valuable resources from the mining industry benefit the people of Sierra Leone. Regarding the controversial management of mineral extraction and mining, participants called on the government to develop a more transparent and participatory process for reviewing contracts, and to investigate the costs and benefits of existing and new mining concessions before granting new contracts.

Lobbying the EU on tax

Since December 2009, we have been lobbying the European Commission on tax in order to influence EU policy

on taxation and development. This is the first time the tax and development parts of the Commission have worked together on such a document, reflecting their recognition of the vital importance of these issues.

The EU will push this policy in dialogue with other nations at the UN Millennium Development Goals (MDGs) summit in September 2010. This is the first strong statement on tax and development from the Commission. Our efforts, and those of InspirAction and our allies Eurodad and ActionAid, have paid off as the policy explicitly acknowledges our key concerns and demands: tax is recognised as essential for financing the MDGs, and there is a commitment to support the strengthening of tax administrations in developing countries.

This encouraging development will help us keep the pressure on the UK government and other member states to confirm their commitments at the next European Council meeting, and then to meet them.

Laying a strong foundation for Christian Aid's engagement with the private sector

Reviewing our engagement with the private sector

In 2009/10 we commissioned an independent review of Christian Aid's engagement with the private sector. This affirmed our belief that working with the private sector is central to our approach for overcoming poverty, and recommended ways of ensuring

CHRISTIAN AID'S ADDED VALUE IN 2009/10

We build coalitions

Strengthening the Tax Justice Network in Africa and establishing the Tax Justice Network in Latin America, enabling us to raise the profile of tax as a development issue

We raise awareness

Establishing tax and development as an issue on the political agenda, and building support for the campaign

We increase our influence through joint advocacy

Achieving a strong statement from the European Commission on tax through work with Eurodad and ActionAid

We innovate and lead

Producing reports on tax that have developed our own and others' understanding of tax as a development issue, and developing innovative ways of working with the private sector

We leverage policy change

Using issues such as tax as a platform for wider policy change, for example through the Philippines Freedom of Information law

that we become more sophisticated in our approach and engagement with the private sector. It proposed three ways of engaging: through advocacy on business practice (for example tax); programmatic work (for example working with businesses and partners in key sectors such as energy and agriculture); and raising funds to support this work through corporate philanthropy. Our aim is to become effective in delivering multi-dimensional partnerships that deliver all three.

Getting Back on the Rails

In 2009 we published a report examining the different parts of the private sector and channels by

which the sector can contribute to development, concluding that developing country governments must be able to introduce the right policies and regulations, and build the right institutions, to strengthen the sector's contribution. See www.christian-aid.org.uk/images/private-sector-report.pdf

Africa

This year we explored opportunities for influencing, through constructive collaboration with business, ways in which the private sector contributes to development across Africa. During 2009/10 we identified opportunities for collaborating with the private sector on profitable agriculture and



In Yowakanda village, Mali, a dam built with the assistance of Christian Aid partner APH Bandiagra helps the villagers to conserve what precious little rainfall they can in order to water their crops

renewable energy programmes. Such collaborations have real potential to transform the impact of our Africa programme.

Capitalising on these opportunities means changing the way we work, for example by shifting our capabilities and employees' skill requirements. We are working closely with our Dutch ally, the Interchurch Organisation for Development Cooperation (ICCO), on market development and 'value-chain

analysis' with partners in the Sahel and Malawi (for example developing sustainable value chains for specific agricultural commodities, and enabling poor farmers to participate in these), and country teams are exploring other local options. We are also talking to multinational companies about large-scale, pan-Africa opportunities.

Since 2008, Christian Aid has been working with **Virgin Unite** on a rural transport network project in

Kenya. The project, which is being implemented by Christian Aid partners Benevolent Institute for Development Initiatives (BIDI) and Inter-Diocesan Christian Community Services (IDCCS), equips volunteer health workers with motorbikes, enabling them to deliver essential medicines and supplies to remote communities. Volunteers spend half their time as health workers and half as entrepreneurs, using the bikes to start small businesses. This

entrepreneurial element has been very much encouraged by Virgin Unite, the non-profit foundation of the Virgin Group. The combined experience and expertise of Christian Aid and Virgin Unite allows the project to tackle tough social problems while also helping to build economic empowerment and healthy, independent communities.

Middle East

Lebanon has a large number of people living with disability due to years of conflict; yet there is still much stigma attached to disability, and people living with disability are often marginalised and excluded. Christian Aid partner the Lebanese Physically Handicapped Union (LPHU) was instrumental in getting a new law passed in 2000 explicitly setting out disabled rights, including the right to work.

Over the past year, Christian Aid has funded LPHU to engage with

businesses, regional chambers of commerce and local municipalities, to increase disability-friendly workplace policies and help more disabled people into work. We have also offered advocacy guidance and advice to LPHU in running its campaign promoting access to work.

LPHU also acts as an employment agency for disabled people, and is working with a network of businesses to develop a 'diversity' logo to promote products made by companies with good disability and diversity employment policies.

CHALLENGES FACED IN 2009/10

- Ensuring coherence and balance across all our engagements with the private sector has been a challenge. We have learnt how

this requires us to establish clear rules of engagement so that we achieve the right balance across our engagement with the private sector in terms of fundraising, campaigning and supporting business practices that contribute to poverty eradication.

- Finding the right ways to communicate and build understanding of our campaign messages on tax and development with key audiences has also been challenging, given the complexities of the issues involved. We need to monitor continuously how our messages are received, while ensuring that our positioning remains rooted in our research and experience.

OUR PLANS FOR 2010/11

- To contribute to transforming regulatory regimes at all levels through the empowerment of citizens to challenge inequality and promote pro-poor growth policies in transparent taxation,

investment, financial regulation and trade.

- To deepen and broaden Christian Aid's understanding of the private sector and development,

and explore different forms of corporate engagement through dialogue with the private sector, governments and donors.



Supporting the vulnerable to 'know their rights'

Standing with her niece outside her home in Herat in Afghanistan, Nuria Ahmadi may be reflecting on her life so far. Nuria's struggle against the odds has been extreme, but her perseverance inspiring. Born partially sighted, her education was interrupted twice – firstly by the Taliban banning girls' education, secondly by becoming completely blind.

After four years of dark unhappiness at home, through Christian Aid partner the Afghan National Association for the Blind (ANAB) Nuria learnt to read and write Braille and was able to return to school. Now 25 and completing her education, Nuria is translating the Afghan constitution into Braille, so that other blind people can 'know their rights'.

'One of the most important things ANAB did was to

encourage me emotionally. They said to me: "You are a normal girl, you should go to school and finish your education." Once or twice a week I went to the ANAB centre and started learning Braille, and a teacher from ANAB started coming here too. Then I was invited for seminars and meetings, where we talked about equality and discrimination, and the rights of blind people.'

If ever there was an endorsement of Christian Aid's partnership approach, Afghanistan is it. Our approach means that we can work directly with the communities who are suffering.

As an independent NGO, working closest with the poorest and most vulnerable, Christian Aid has a crucial part to play.

ACCOUNTABLE GOVERNANCE

OUR PRIORITIES IN 2009/10

– To highlight issues of power and rights in our marketing materials and campaigns.

– To ensure inclusion of issues related to power relations in our programme work.

– To support partners and programmes to work more explicitly on anti-corruption.

Highlighting issues of power and rights in our marketing materials and campaigns

Accountable governance enables people to participate in decision-making that affects their lives, and to hold those in power to account for their actions. This can affect many more people than Christian Aid could reach on an individual basis. Growing awareness and support for this work is key to its success.

Reforming power structures in Sierra Leone

Christian Aid's accountable governance work in Sierra Leone is funded by the **In Their Lifetime** (ITL) campaign, which invites a small number of individuals to make a significant investment in certain areas of work across the globe. ITL funds are being used to reform the traditional power structure of patriarchal chieftaincy systems, which have historically excluded women and young people from debate within communities, leading to a culture of silence and disenfranchised youth, both of which were contributing factors to Sierra Leone's civil war.

This initiative aims to build lasting peace, giving men and women control over their lives and the opportunity to exercise their rights in a fair and democratic society. The work is led

by Partners in Conflict Transformation (PICOT), which brings together two existing Christian Aid partners, Methodist Church of Sierra Leone (MCSL) and Network Movement for Justice and Development (NMJD), with support from Christian Aid's office in Freetown. PICOT works to empower marginalised groups by informing them of their right to hold their leaders to account, and helping chiefs to understand the benefits of building consensus and working with all groups within their communities.

The initial investment of £250,000 in this project will directly benefit over 35,000 people. If the project is successful in changing the chieftaincy system on a national scale, over 2.5 million of Sierra Leone's rural poor could benefit – a huge potential impact. By demonstrating the effectiveness of such work, we are able to attract further investment and report back to existing ITL supporters on the impact of their giving.

Engaging the next generation

Ctrl.Alt.Shift, launched by Christian Aid in 2008, is a movement for a new generation fighting social and global injustice (see page 40). Ctrl.Alt.Shift has focused on the issue of corruption – a major accountable governance issue – this year, including the launch of a comic-design competition in August 2009. The resulting exhibition,

Ctrl.Alt.Shift Unmasks Corruption, held in London in November 2009, displayed the winning designs alongside illustrations by famous graphic artists as part of the annual Comica Festival. The exhibition went on tour, visiting six British cities in early 2010, and the images were published in a Ctrl.Alt.Shift comic book.

The latest copy of the Ctrl.Alt.Shift magazine used corruption as its theme – as both a cause of poverty and a barrier to addressing it. The 90-page magazine went out with the February issue of *Dazed & Confused* and was available in WHSmith and other high-street shops. Around 50,000 issues were distributed, receiving very positive responses from target audiences and attracting a lot of traffic to the website.

Building on the achievements of Ctrl.Alt.Shift, we have continued to engage young people in the issues of corruption and conflict through our new initiative **Sofa Sessions**. This resource enables young people of Christian faith to put their faith into action by giving them space to learn about and discuss issues with their peers. Available as an online resource, Sofa Sessions offer discussions on a range of issues, including corruption and conflict (see page 40).

CHRISTIAN AID'S ADDED VALUE IN 2009/10

We raise awareness

Working to engage different types of supporters in learning about accountable governance work, including by making the subject one focus of our youth work, and by organising local talks with supporters featuring partners from Ghana and Iraq

We innovate and lead

Listening to, and learning from, our partners and beginning groundbreaking work on analysis of power relations in Kenya and Brazil

We learn and improve from experience

Reviewing our work with young people to develop our new Sofa Sessions resources, and a clearer focus on older schoolchildren and young people

We evidence our success

An independent study of Christian Aid's accountable governance work in October 2009 found that Christian Aid:

- is influencing UK, Irish, Spanish, EU and sometimes US policy-making at multiple levels, with its partners
- led the way in highlighting corruption as a development issue
- published reports on Israel/occupied Palestinian territories that have received positive US and UN feedback
- was successful in persuading the global Sudan movement to press for a whole-Sudan solution
- lobbied fruitfully for a coherent regional approach linking the Democratic Republic of Congo and Rwanda, and is credited with contributing to the Foreign and Commonwealth Office view that policy on Rwanda needs to be revised
- is influential on human-rights issues in Colombia, Angola and the Dominican Republic, and on the humanitarian reform agenda.

Supporting the Lebanese Physically Handicapped Union

Christian Aid's support magazine, **Christian Aid News** (CAN), is sent to 200,000 homes four times a year, and is available online. In 2009/10 we used CAN to report on our partners' work on accountable governance, including work with the Lebanese Physically Handicapped Union (LPHU) in Lebanon, with Wadi el Nil in Egypt, and with partners Safai Karmachari Andolan (SKA) and Ekta Parishad in India.

Ensuring inclusion of issues related to power relations in our programme work

'Power to the People'

This year, with support from the Institute of Development Studies (IDS), Christian Aid developed and piloted innovative 'power analysis' tools in Kenya and Brazil to enable our country teams and partners to deepen their analysis and understanding of power relations within their societies, and so strengthen programme and project design. There is considerable demand from partners for support on this, including from those involved in Christian Aid's DFID-funded Governance and Transparency

programme, 'Power to the People', following their participation in Christian Aid's conference on governance and power in September 2009.

India

Making governance more accountable takes time, but in 2009 the work of our Indian partner Ekta Parishad to ensure enactment of land-reform laws began to pay off. In Madhya Pradesh and Chhattisgarh provinces alone, 280,000 people were granted land rights in 2009. With more secure ownership of the land, their livelihoods are also more secure. This success was a result of Ekta Parishad's years of lobbying for land reform which, in 2007, culminated in the biggest non-violent protest since Ghandi's Salt March in 1930.

Supporting partners and programmes to work explicitly on anti-corruption

A key focus in 2009/10 has been initiating dialogue among staff and partners on their anti-corruption work, explicit discussion of which is often inhibited, understandably, by safety concerns. We did this by encouraging partners and programmes to be involved in international civil society

advocacy calling for a robust and transparent monitoring mechanism for the United Nations Convention against Corruption (UNCAC). Many partners signed an international petition on this, with several accompanying Christian Aid to the UNCAC meeting in Doha in December 2009.

UNCAC is the only international convention on corruption that aims to prevent and prosecute corrupt activities such as bribery by domestic firms overseas and money laundering, both within and between countries. It has been signed by most developing countries and can be used by civil society organisations to hold their governments to account.

We also supported pilot projects in three countries that provided case studies for our 2008 report on challenging corruption: Kenya, Tajikistan and Peru. Demand from programmes and partners for support in the design of anti-corruption projects is growing, alongside increasing recognition of the importance of capturing evidence of how accountable governance work contributes to reducing corruption.

CHALLENGES FACED IN 2009/10

- While some perceive work on accountable governance as a means of helping people secure access to goods and services such as wells or education, others see a stronger citizen voice and more accountable states as ends in themselves. While both views are valid, achieving clarity on what outcome we are seeking through each intervention in this field remains a challenge.
- The safety risks to our staff and partners posed by increased openness around our work on reducing corruption, at local and national levels, makes developing and maintaining a global overview of our impact in this area difficult.
- We want all our programme work to reflect our understanding of poverty, embedding in it a thorough analysis of how power manifests itself and prevents people's rights being realised. We have the tools to enable this, but putting them into practice across our geographically decentralised staff structure and with partners can be a challenge.

OUR PLANS FOR 2010/11

- To demonstrate how Christian Aid's work is contributing to more accountable governance.
- To incorporate further analysis of power relations and participatory monitoring techniques into our country programmes.
- To find ways to communicate our work on accountable governance and corruption more effectively and encourage people to support it.



Breaking the silence on HIV

HIV-related stigma and discrimination often seriously undermine effective prevention and care programmes. Faith leaders in particular can play a highly influential role in challenging the negative associations made between HIV and sex, drug use and other behaviours and practices deemed by some 'immoral'.

With Christian Aid support, our partner Koinonia set up a web portal to enable faith-based organisations throughout Latin America and the Caribbean to share news, research and information more easily. They have also so far trained around 200 religious leaders in HIV awareness so they can champion HIV prevention and care among their 20,000 followers.

Ideraldo has been living with HIV for 20 years. He is a lay preacher with Holy Trinity Anglican Church in São Paulo, Brazil, and helps Koinonia provide HIV-awareness training for other religious leaders from a range of faiths.

With support from DFID, Christian Aid and Koinonia, Ideraldo is helping to establish the Brazilian chapter of the International Network of Religious Leaders Living With or Personally Affected by HIV and AIDS (INERELA+). He is also the Latin American representative on the INERELA+ board. INERELA+ was founded in 2003 in Uganda, with support from Christian Aid. It was initially the African network of religious leaders living with or personally affected by HIV and AIDS, and had just three members. It now has more than 3,500 members, and is expanding worldwide.

Ideraldo says: 'INERELA+ changed my vision. I've always worked with young people in the church, and now I can tell young people that they have the full right to participate fully in their church, as a leader as well as a worshipper.'

HIV

OUR PRIORITIES IN 2009/10

– To ensure that the SAVE HIV prevention strategy is widely adopted in the programmes Christian Aid funds, and to support partners to advocate for its adoption by governments, civil society and donors.

– To increase the reach of our work with faith

leaders to tackle stigma and discrimination associated with HIV.

– To advocate nationally and internationally for comprehensive universal access to treatment, care and support, informed by high-quality programmes.

HIV has its greatest impact in situations of poverty, inequality and conflict. Poor countries often lack sufficient resources and infrastructure to reduce HIV infection and limit its effect on society. Poor people, particularly women, children, adolescents, marginalised groups and elderly carers, are the most vulnerable – physiologically, economically and socially. Coordinating efforts at international, national and community levels is critical for an effective and sustained HIV response.

At Christian Aid, we have continued to look at all our programme work from the perspective of HIV and its implications, whether this be through the new training module for staff in the UK, through support for our humanitarian and relief staff responding to emergencies around the world, or through training workshops for our partner organisations undertaking work in countries where HIV prevalence is high, or where there is significant potential for a growth in the epidemic.

Ensuring that the SAVE HIV prevention strategy is widely adopted

The SAVE approach is an inclusive and non-judgemental approach to working on HIV. It stands for ‘Safer practices’, ‘Available medications’,

‘Voluntary counselling and testing’ and ‘Empowerment’. SAVE was formulated to respond to the perceived shortcomings of the traditional ABC approach (‘Abstain’, ‘Be faithful’, ‘use Condoms’), which is often interpreted as: ‘Abstain; if you can’t abstain, then ‘Be faithful’; and if you can’t be faithful, then ‘use a Condom’. This has had the unfortunate consequence of adding to the stigma surrounding HIV, as it implies that people with HIV have failed to be abstinent or faithful.

SAVE provides a more holistic approach to HIV by incorporating the principles of previous approaches as well as providing additional information about HIV transmission and prevention; giving support, care and empowerment to those affected; and actively challenging the denial, stigma and discrimination commonly associated with HIV, as well as the structural drivers of the pandemic.

Significant progress has been made with the SAVE message being adopted by other organisations and governments. In the Democratic Republic of Congo, advocacy work supported by Christian Aid has led to SAVE being referred to in the country’s national HIV strategy.

Similar efforts are also under way in Zimbabwe. In Sierra Leone, Ministry of Health billboards, which used to sponsor messages such as ‘AIDS

KILLS’, have recently been replaced with the more empowering SAVE message. This breakthrough is largely down to the advocacy and campaigning of Christian Aid partner the Network of HIV Positives in Sierra Leone (NETHIPS), as well as partners Association for Rural Development (ARD), Network Movement for Justice and Development (NMJD), Methodist Church of Sierra Leone (MCSL) and INERELA+ in discussion with the government’s national AIDS secretariat.

One innovative way of reaching more people with our comprehensive approach to HIV work has been through multimedia materials. Animations, music and drama have been produced in collaboration with partner organisations to address HIV. The animations are distributed widely through Christian Aid’s partner networks, and have proved to be very popular, as well as receiving international acclaim.

Increasing the reach of our work with faith leaders to tackle stigma and discrimination associated with HIV

In our work with faith leaders, churches and faith-based organisations, Christian Aid promotes evidence-based, comprehensive

CHRISTIAN AID'S ADDED VALUE IN 2009/10

We help 'hard-to-reach' groups'

Working this year to consolidate support for faith leaders in Africa through DFID funding, understanding that faith leaders are well placed to tackle stigma and discrimination in some of the most remote and poorest communities

We help build partners' capacity

Supporting INERELA+ to continue its growth, including holding the first regional and national coordinators meeting in Africa in Malawi in March 2010, and in setting up networks in Central America and Asia

We increase our influence through joint advocacy

Speaking out on the broken promises by international donors and governments on achieving

universal access to HIV treatment, and continuing to advocate on this through our partners

We innovate and lead

Communicating our message on HIV through new multimedia materials, and conducting research on issues such as the criminalisation of HIV transmission in Malawi

We learn and improve from experience

Examining the benefits of integrating work on malaria and TB into our HIV work programmes, and integrating findings into our work in 2010/11

We leverage policy change

Beginning to replicate the success of the SAVE approach being adopted in Sierra Leone, in Zimbabwe, Rwanda and the Democratic Republic of Congo

and non-stigmatising responses to HIV through the framework of SAVE as a means of empowering people to address HIV in an open and non-judgemental way.

Since mid-2009, a new UK government-funded programme, Global Multi-faith Positive Action, has allowed Christian Aid to consolidate its support to faith leaders in Africa in challenging HIV-related stigma and discrimination, as well as begin new work with faith leaders in Latin America, the Caribbean and South Asia.

In Sierra Leone, our partner INERELA+ has started a programme of HIV-friendly days of worship in mosques and churches throughout the country. Basic facts on HIV prevention, care and support are provided to congregations, alongside sermons designed to counter the stigma that many people living with HIV can face, often within their own faith communities.

Advocating nationally and internationally for comprehensive universal access to treatment, care and support

Despite recent progress, access to treatment, care and support services is still falling far short of need, and the global economic crisis has raised concerns about sustainability. In response, Christian Aid continues to support advocacy work through partner organisations.

In Malawi, for example, a country that has made remarkable strides in its battle against HIV, a draft bill to criminalise transmission of HIV could – if passed – inadvertently drive the pandemic underground, undermining efforts to ensure access to treatment, care and support for people living with HIV, particularly pregnant women. Christian Aid has supported partners to carry out research with local communities, raise awareness of the proposed legislation, and develop recommendations to the Malawi government. Together with a network of Malawian partners and other organisations, an alternative version of the bill has been drafted which has human rights at its core. The response from government officials has so far been encouraging, and we are hopeful that our recommendations will be included in the final bill.

In the face of an increasing trend to criminalise HIV transmission in several African countries, Christian Aid will continue to state that such a trend is only likely to increase HIV-related stigma, discouraging people from having voluntary HIV tests and seeking the support and treatment they require.

In early 2010, Christian Aid decided to broaden its aims to support partners to work on other poverty-related health issues, particularly those conditions closely associated with HIV. We have now begun to integrate work on malaria and TB into our programmes.

Malaria causes 350–500 million clinical episodes annually and results in more than one million deaths in sub-Saharan Africa, most of them among children under five years. In 2007, 1.77 million people died from TB, including 456,000 people with HIV. TB is the single biggest cause of illness and death among patients with HIV in Africa. By integrating work on malaria and TB prevention, Christian Aid looks to deliver significant developmental gains such as improved livelihoods and incomes, and improved quality of, and access to, education and local health services.

Faith-based organisations, with their wide networks of volunteers, along with local legitimacy and influence, are ideally placed to introduce malaria and TB components into their programmes. As with HIV programmes, these require message reinforcement and long-term behavioural change.

We are also continuing to emphasise the need to prioritise, strengthen and scale up work on HIV. While

‘There is a lot of prejudice and ignorance around HIV. Umbanda [an Afro-Brazilian religion] teaches that it is a human duty to seek knowledge and make your decisions based on knowledge, not ignorance.’

Mãe Denise D’Yausã, Umbanda leader who received HIV training from Koinonia

other infectious diseases are clearly linked with and exacerbate poverty, challenging stigma, discrimination and gender inequality is central to developing effective responses to HIV, and requires more complex, community-based responses.

CHALLENGES FACED IN 2009/10

- The failure of international donors and governments to keep their promises on achieving universal

access to HIV prevention, treatment and support remains a significant constraint to progress on HIV. The Irish and French governments have, for instance, reneged on their commitments, citing the financial crisis as the reason. The US government failed to increase HIV spending in line with previous assurances, while funding previously allocated for HIV responses is being diverted to general health programmes. Christian Aid continues to believe that the specific and complex context surrounding HIV requires concerted and focused efforts, particularly in overcoming stigma and discrimination.

- At the UN summit on the Millennium Development Goals in September 2010, our challenge will be to ensure that HIV is addressed in each of the goals. Currently, the challenges posed by stigma and discrimination are absent, despite these being widely recognised as major barriers to achieving universal access. Christian Aid continues to defend the rights of groups most affected by HIV-related stigma and discrimination, such as women suffering gender-based violence, men who have sex with men, sex workers, and orphaned or vulnerable children.

OUR PLANS FOR 2010/11

- To address HIV prevention in our work on malaria and incorporate malaria issues into our HIV work, in a gender-transformative way, where both infectious diseases are prevalent.
- To support three new HIV and malaria programmes offering a range of care and support services for communities affected by HIV, malaria and TB, people living with HIV and/or orphans and vulnerable children (OVC).
- To demonstrate the effectiveness of working with faith leaders (of all faiths) on challenging HIV-related stigma and discrimination, including additional gender dimensions, and promoting evidence-based HIV prevention.



The Wave

On 5 December 2009, The Wave, a campaigning march involving people across Britain and Ireland, marked a truly historic moment in the fight for climate justice. More than 50,000 people took to the streets of London, with thousands also marching in Scotland, Northern Ireland, the Republic of Ireland and elsewhere in Europe.

The Wave was the UK national demonstration in the run-up to the UN climate talks in Copenhagen. Organised by Stop Climate Chaos, the march had three main demands: 'Protect the Poorest', 'Act Fair and Fast' and 'No Dirty Coal'. Ahead of The Wave an ecumenical service took place in Methodist Central Hall, where the Archbishop of Canterbury, Dr Rowan Williams, shared a platform

with the head of the Roman Catholic church in England, Archbishop Vincent Nichols.

This was the world's largest-ever march on climate change, until the march in Copenhagen the following weekend when 100,000 people took to the streets.

Following The Wave, a group of supporters from several different member organisations of Stop Climate Chaos met with Ed Miliband and the prime minister. It is testament to the march's fantastic attendance that then prime minister Gordon Brown decided to meet with our representatives.

STRENGTHENING THE MOVEMENT FOR GLOBAL JUSTICE

OUR PRIORITIES IN 2009/10

- To respond to a challenging fundraising environment.
- To refresh our brand to express fully and clearly our values and effectiveness.
- To launch Christian Aid in Spain.

Responding to a challenging fundraising environment

The economic recession of 2008 hit Christian Aid hard, leading to a downturn in revenue during the early part of 2009. We felt the impact of this in **Christian Aid Week** (CAW) 2009 which, despite the efforts of our collectors and volunteers, resulted in reduced revenue from doorstep collections. Attracting new supporters also proved challenging, but the loyalty and generosity of existing supporters in response to our New Year appeal in 2010 – which raised over £850,000 – enabled us to protect vital projects under threat of closure as well as fund other valuable work, including a project providing clean water and sanitation in the slums of Nairobi, Kenya through partner Maji na Ufanisi.

CAW is a time when communities all over the country get together to raise funds to make real and lasting changes in the lives of some of the world's poorest people.

Christian Aid Week 2009 saw tens of thousands of volunteers taking part in the country's biggest house-to-house collection, and holding thousands of events, including plant and book sales,

sponsored walks, bridge crossings, talent competitions, and many more, all to raise funds for our work.

With 22,000 churches all working together, and many schools, workplaces and individuals getting involved, this year we raised £12.5 million – our lowest income from CAW for a decade, but still a remarkable achievement given the impact of the economic recession on household incomes.

CAW remains vital to Christian Aid's work and relies on many thousands of dedicated individuals giving their time and energy.

Launching Christian Aid in Spain

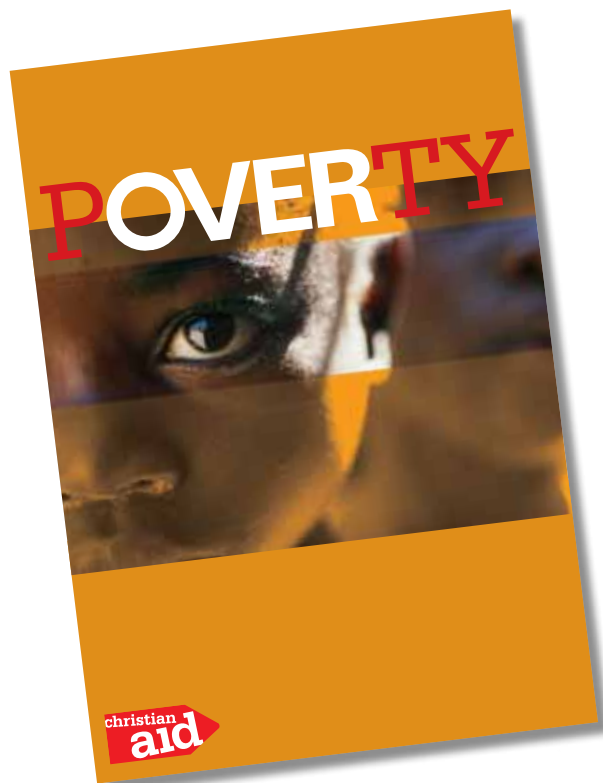
Christian Aid launched its operations in Spain in March 2009 under the name InspirAction. In its first year, this new organisation recruited 8,675 supporters, exceeding its targets, and raised €218,044 – an impressive result given the economic crisis now affecting Spain.

InspirAction launched its first appeal in response to the Haiti earthquake, raising the profile of our work in Haiti.

Although still a fledgling NGO, InspirAction registered more than 5,500 activists on its database who participated actively in every campaign launched. More than 5,000 people signed up to its climate change campaign, and nearly 2,000 signed the petition to cancel Haiti's debt. InspirAction's social networks have over 4,000 followers and the organisation has appeared in popular Spanish media, including the daily newspaper *El País* and on the Spanish national television station TVE.

The impacts of the recession affecting the Spanish economy are, however, very severe with unemployment doubling to nearly 20 per cent. This has a direct impact on fundraising and attrition levels. Attrition caused by rising unemployment and constraints on real household income will be especially challenging to overcome.

Worldwide interest in the InspirAction website has been very encouraging, with a high proportion of visitors from Latin American countries such as Mexico and Argentina.



Refreshing our brand to express fully our values and effectiveness

A strong brand is important for Christian Aid because it will help us to achieve our essential purpose. It will do this by positioning and presenting us in a way that will attract and engage new supporters, helping to provide the resource and united voice required to challenge the systems and structures that favour the rich and powerful over the poor and marginalised, and strengthen the movement for global justice.

For some time now, Christian Aid has suffered from underperforming brand recognition, as revealed by low levels of knowledge or understanding about what makes us unique or of value.

In 2009/10 we rearticulated Christian Aid's brand values, tone and purpose and developed a new way to present our messages: *Poverty Over*, which

we launched in July 2009 nationwide. We also published a report entitled *Poverty Over*, which defined why Christian Aid believes that poverty can be eradicated.

This work is already having a positive impact on our ability to achieve our goals, but we also recognise that changing public attitudes towards Christian Aid will take several years.

After the launch of *Poverty Over*, we saw an increase in the percentage of the UK charity-giving public that would consider supporting us. Levels of brand rejection also decreased. We have since seen positive and negative movements in our brand performance, but the overall trends show that the brand is working, and our target audience as well as the wider public are now more likely to support us.

We have also seen an improvement in the public's understanding of what we do and our impact on poverty, with

7 per cent more of the UK public now believing that poverty can be ended in our lifetime.

Other work

Corporate partnerships

We would like to thank all our corporate partners and foundations for their support to Christian Aid (please see page 80 for acknowledgements). Here are a few examples of how our corporate partnerships have helped us make a difference in the last year.

Through **AquAid's** support, Christian Aid has raised £2 million to improve access to water and sanitation in some of the world's poorest communities. For every 19-litre bottle of AquAid water sold, Christian Aid receives 10p for its water-related projects. The company has even reduced its profit margin so that more of what its customers pay can be given to Christian Aid. And with one child dying every 20 seconds from preventable water-borne diseases, the work AquAid helps to facilitate is urgently needed.

Gilead Sciences recently made a grant of £21,726 towards Bopha Siyakhona, a youth football tournament in South Africa delivered by Christian Aid partner PACSA (Pietermaritzburg Agency for Christian Social Awareness). The tournament forms part of a broader project which aims to promote social change by developing greater awareness of HIV, gender issues and the dangers of substance abuse. The project is also designed to provide health and gender education and to empower members of youth groups to become future leaders through team building, mentorship and workshops.

The Christian Aid/Co-op credit card is helping to bring lasting change to those in need. When a new account



Reverend Will Adams and friends take part in a sponsored motorcycle ride, Christian Aid Week 2009

is opened, **the Co-operative Bank** gives Christian Aid £15. The Co-op donates a further £2.50 if the new card is used within six months, and an additional 25p for every £100 spent on the card. Over the past year, the Co-op has raised over £30,000 of unrestricted funding for Christian Aid through the credit card.

Supporter communications

In 2009/10 we took steps to reduce the amount of information we mail to our supporters by bringing together our *Active* and *Christian Aid News* magazines into one publication and by making a digital version available online. This enabled us to promote local events to a wider number of supporters.

The high quality of resources that Christian Aid produces for supporters continues to be a major reason for

their contacting us to thank to us. Our DVD of worship resources and promotional films for CAW was particularly appreciated by several worship leaders. Our *Count Your Blessings* Lent appeal also prompted supporters to offer thanks. In March 2010 we sent an Easter card to thank supporters for their generosity. This was well received by many.

Dealing with complaints

It is common for fundraising organisations to receive complaints when they contact people directly (either by telephone or direct mail). This has been true for Christian Aid.

We very much appreciate the feedback we receive from our supporters. Whether people contact us because they are unhappy with what we do or because they wish to praise our work, all feedback helps

us to improve the care we offer our supporters.

In 2009/10 we received 577 items of feedback, 80 per cent of which were from those wishing to make a complaint or express dissatisfaction with us. This represents a 20 per cent reduction in the total number of communications received compared with the previous year, and a 36 per cent reduction in the number wishing to lodge a complaint or express dissatisfaction. Following some acute problems with the fulfilment of our 'virtual gifts' fundraising initiative, Present Aid, in 2008/09, we put improvements in place. Gift cards were printed 'on demand', which corrected a previous problem where stock ran out, and we improved the service on our telephone order-line. We look to build on these improvements in 2010/11.

CHRISTIAN AID AND THE MEDIA

An essential part of Christian Aid’s work to strengthen the movement for global justice is to encourage the national and international media to report on our work with emergencies, the reforms that we advocate, the issues on which we campaign, and our fundraising efforts.

Through print, digital and broadcast media we have raised the visibility of the scandal of poverty, and the changes we want to see happen. It was clear throughout 2009/10 that our voice does have real resonance.

It would be inaccurate to claim direct, sole responsibility when institutions and governments adopt our campaign and advocacy goals. However, wins that Christian Aid can claim sole or part responsibility for during 2009/10 include:

Tax

- The London G20 summit made a commitment to help poor countries benefit from a new cooperative tax environment.
- The DFID White Paper (2009) highlighted the importance of tax for development and the value of country-by-country reporting.
- The UK government announced its support for multilateral agreement on tax information exchange as a first step towards automatic exchange of information.
- The European Council, under Spain’s presidency, and the European Parliament strongly backed calls for automatic information exchange and country-by-country reporting.

- The OECD announced detailed assessment of country-by-country reporting and asked Christian Aid to join a taskforce on tax and development.
- A Big Four accountancy firm publicly recognised the importance of tax for development and advised clients to be more transparent about tax.
- In October 2009, Christian Aid Scotland published its report *The Missing Millions*, leading to a high-level meeting with politicians, academics and representatives from the Institute of Chartered Accountants of Scotland and the International Ethics Standards Board for Accountants.

Disasters and emergencies

In April 2009, Christian Aid launched an appeal to help those caught up in the humanitarian crisis in Sri Lanka. The UN estimated that 100,000 to 200,000 civilians were affected, with an estimated 100 men, women and children dying each day.

During 2009/10, Christian Aid:

- drew the media’s attention to the drought in northern Kenya, taking an *Observer* journalist to meet those affected at first hand
- raised the profile of the floods in Manila when a Christian Aid worker narrowly escaped being swept away
- helped staff the Disasters Emergency Committee press office when over 1,000 people were killed by an earthquake in Sumatra
- attracted substantial media coverage for the plight of the people of Haiti after the earthquake, and for the campaign to drop Haiti’s US\$890 million international debt.



Climate change

- In April 2009, the UK government ruled out the building of new coal-fired power stations without carbon capture and storage technology, and announced that all power stations must have such facilities in place by 2025.
- In June 2009, then prime minister Gordon Brown called for rich countries to agree an annual US\$100 billion fund to help the developing world combat climate change. The call was endorsed by the EU and the Obama administration, and went on to become part of the Copenhagen Accord. Christian Aid played a key role in encouraging the UK government to see climate change as a development as well as an environmental issue.
- In March 2010, the UK government announced that it would not abandon the Kyoto Protocol, the only legally binding mechanism that exists which obliges rich countries to make emission cuts. With a number of EU and other countries seeking the demise of the protocol, Christian Aid has been at the forefront of the campaign insisting that it is retained.
- Christian Aid Scotland played a leading role in lobbying for a strong Climate Change Act, which resulted in the Scottish Parliament passing the most ambitious climate legislation in the world.

Fundraising

- Media coverage in 2009 to promote Christian Aid Week is estimated to have reached more than 19 million people.
- Christian Aid took actresses Suranne Jones and Sally Lindsay of Coronation Street fame to see the work of our partner organisations in the Democratic Republic of Congo. The trip raised the profile across the media of our work in the DRC.
- Actress Kara Tointon of EastEnders fame fronted Christian Aid fundraiser Quizaid. Media coverage was extensive.

The last nomads: drought drives Kenya's herders to the brink

In the isolated herder lands between Kenya and Somalia, water is always in short supply and drought is becoming scarcer. It is driving herders to a stark choice: to stay or to leave.



Chorus of protest

A demonstration was organised by the Stop Climate Change coalition, an umbrella body of more than 100 organisations with a combined estimated base of 12 million.

Christian Aid climate campaigner Laura Thompson said, "We need a coalition government that is clear: high-emission power plants will be built in the UK."

Nothing less would be seen by the protesting world as another sign that rich countries like the UK are not serious about tackling climate change from the outset.



CHRISTIAN AID'S ADDED VALUE IN 2009/10

We raise awareness

Establishing Poverty Over as our essential purpose, raising awareness among members of the public and engaging them in our work

We strengthen our accountability

Reviewing the feedback from supporters, and making improvements to our Present Aid fundraising scheme based on the feedback

We innovate and lead

Launching InspirAction in Spain, providing a new audience for our work and enabling us to research the benefits and difficulties of such new ventures

We learn and improve from experience

Significantly developing our work with young people, engaging this audience successfully through Ctrl.Alt.Shift, Sofa Sessions and Platform2

Christian Aid takes seriously the responsibilities it has regarding the security of the information we hold about our supporters. We are pleased that there have been no complaints regarding breaches of privacy or loss of data.

Ctrl.Alt.Shift

Ctrl.Alt.Shift is a movement for a new generation fighting social and global injustice. Launched in 2008, it continued to raise awareness of global issues with young people throughout 2009/10.

Ctrl.Alt.Shift has looked to encourage activism in different ways, from campaigning or participating in an event to donating money. It put on a club night which was attended by over 1,200 people and raised over £10,000 for Christian Aid's Haiti earthquake appeal. An online auction, including a chance to meet the dance troupe Diversity, raised over £2,400.

In August 2009, we redeveloped

the Ctrl.Alt.Shift website to provide additional functionality to respond to its users' needs. The new site had more than 55,000 page views in less than three months, from October to December 2009. Some 20,000 16- to 25-year-olds have signed up to Ctrl.Alt.Shift either through the website or as members of our social networks including Facebook, Vimeo and Twitter; and approximately 10,000 people receive our ezine, which allows us to contact those members with information about our activities and campaigns. Over 1,000 young people attended events organised in early 2010 and many more are planned.

One key lesson we have learnt is that people engage more with the issues and with Ctrl.Alt.Shift when they are offered an experience within their own communities. Ctrl.Alt.Shift will therefore provide more regional events throughout the UK, offering more ways for young people to get involved and take action against global injustice.

Sofa Sessions

Our Sofa Sessions initiative enables young people of Christian faith, aged 16 to 21, to put their faith into action, giving them the space to learn about and discuss issues with their peers and form opinions on them. The Sofa Sessions website (www.christianaid.org.uk/sofasessions) went live in October 2009, with a series of mini-launches across the UK in 2010. The site has since received 13,380 page views. This online resource consists of eight discussion-style sessions, including introductions in video form, reflections, icebreakers, background information and ideas to 'Give, Act, Pray'; the common thread is Poverty Over. An ezine is currently sent to 2,550 contacts. The overall audience size is thought to be much larger, as not everyone who participates in a Sofa Session will be signed up to the ezine. The resource has already had positive feedback from our youth workers, who are promoting it to a wider audience.

Platform2

Funded by UKAid from DFID, Platform2 offers funding for 18- to 25-year-olds from less advantaged backgrounds to spend 10 weeks volunteering in a developing country. Currently there are 12 development projects in 6 countries, with a wide range of placement opportunities. Since the project began, around 1,300 young people have been accepted onto the programme, with the final number at the end of the project expected to be 1,950. There has been significant progress on educating young people on issues of global development. Seventy-five people returning from Platform2 placements went on The Wave march in London,

with 20 going to Copenhagen to campaign. Overall, more than 60 per cent of returned volunteers have engaged with international development-related organisations in some capacity.

All volunteers are encouraged to attend a post-trip residential once back in the UK. The aim is to help the young people use their experiences and learning from their placement to put together plans to raise awareness of development issues among their peers and wider communities – for example through blogging and writing for Ctrl.Alt.Shift, talking in schools and colleges, campaigning and taking part in fundraising events. Some returnees have gone on to become DFID youth reporters, including at G20 meetings in 2009. One high-profile event was Poverty Monologues, a performance staged by returnees, with Christian Aid's help, at the Edinburgh Festival.

CHALLENGES FACED IN 2009/10

- This year we faced the reality that the public did not fully understand our purpose and ways of working. To increase levels of understanding and reduce misconceptions, we developed Poverty Over, an articulation of our belief that poverty

can be eradicated, as outlined in our strategic framework *Turning Hope into Action*.

- Ensuring that we are relevant to young people who want to play a part in the movement for poverty eradication remains an ongoing challenge. While Ctrl.Alt.Shift is successfully bringing Christian Aid to a new youth audience, our challenge in 2009/10 was ensuring alignment of our youth-engagement work with our core work. As a response, we have launched Sofa Sessions, and ensuring further alignment remains a priority in 2010/11.
- We have been challenged by the churches to strengthen our role as the aid and development agency of our 41 sponsoring churches. We have had some feedback from churches that this relationship was not as strong as it had been in the past. In response, we have committed to reinvesting in church relationships, and have appointed a new staff member to work on church relationships and develop an active plan to listen to and serve the churches in our shared ambition to end poverty. This was helped by the commissioning of *Theology and International Development*, which outlines our position on this key subject (see

www.christianaid.org.uk/images/theology-internationaldevelopment-may2010.pdf). In January 2010 we began a programme of regular visits to church leaders. For example, in the Church of England this will mean that all Diocese Bishops will be visited by the end of 2010/11.

- In March 2010, allegations arose in the media that some of the money raised for the 1984–85 famine in Ethiopia, channelled through organisations including Christian Aid, had not in fact reached those in need, but had instead been siphoned off. Christian Aid strongly refuted these allegations, and went on to lodge an official complaint with the BBC. Christian Aid channels all funds it raises through local partners, which are already based in the country where the disaster has struck, helping us to monitor very closely the use of money that is raised in the UK. We have always meticulously documented where money goes, whether it is used to buy emergency food rations or to set up drinking water and sanitation facilities.

OUR PLANS FOR 2010/11

- To increase public opinion and awareness that poverty can be eradicated and the impact that Christian Aid is having in achieving this goal.
- To help shift political opinion significantly in relation to the goals of our climate change and tax campaigns.
- To strengthen our role as the aid and development agency of our 41 sponsoring churches.
- To optimise voluntary income in Great Britain, Ireland and Spain.



Christian Aid and the global ACT Alliance

Christian Aid is a key member of the ACT Alliance, a coalition of 100 churches and church-related organisations working together in humanitarian assistance and development. The alliance was created on 1 January 2010 by bringing together the efforts, resources, people and organisations that have been working together since 1995 as ACT International and since 2003 as ACT Development.

With a combined budget of more than £1 billion, members of the ACT Alliance are able to provide emergency food aid, shelter, water, sanitation and poverty reduction programmes more efficiently in the world's poorest countries.

With over 30,000 people working in 125 countries, the ACT Alliance is one of the largest international networks channelling emergency and development aid from both

public and private donors to the people who need it most. Alongside Christian Aid, other members of the ACT Alliance include Norwegian Church Aid, the USA's Church World Service, and Church's Auxiliary for Social Action in India.

The ACT Alliance represents organisations large and small. When disaster strikes, it is often those organisations with deep roots in local communities that are best placed to offer immediate help. In 2010, money raised by Christian Aid helped victims of the Chile earthquake. It was sent to the Chilean ACT Alliance member, FASIC, to buy food and shelter materials, and to improve water and sanitation facilities. In Haiti, medical supplies and hygiene kits sent from the US by Church World Service were passed on to Aprosifa, a Christian Aid partner for many years. By working together, ACT Alliance members are able to target the aid much more effectively. Find out more by visiting www.actalliance.org

STRENGTHENING THE ORGANISATION

OUR PRIORITIES IN 2009/10

- To improve our feedback to stakeholders and ensure good-quality, high-level performance reporting.
- To improve awareness of risk and its management across Christian Aid.
- To continue to track our environmental impact.

To make the strongest possible contribution to poverty eradication, Christian Aid is committed to improving the efficiency and effectiveness of the ways it manages its work. Our aim is always to make optimum use of our finite resources, be open and transparent in what we do, and be accountable to our stakeholders.

Improving our feedback to stakeholders and ensuring high-quality performance reporting

Achieving quality standards

In November 2009, Christian Aid achieved certification with the **Humanitarian Accountability Partnership** (HAP) for its humanitarian, development and advocacy work. This is public recognition that our work is aligned with, and informed by, the needs and priorities of the communities we aim to assist. It also allows our partners to hold us to account for our commitments, decisions and actions. We are now implementing the HAP standard across six country programmes and are committed to a process of ongoing improvement in line with HAP membership requirements. We have updated our

Open Information Policy and we have published both this and an updated statement of accountability on our website (see www.christianaid.org.uk/Images/open-information-policy-dec09.pdf and www.christianaid.org.uk/images/Christian-Aid_accountability.pdf).

We are particularly pleased to have achieved our **Investors in People** award in April 2009, and recognition of good HR performance and people management from People in Aid in August 2009. The Investors in People award (see www.christianaid.org.uk/aboutus/jobs/investorsinpeople/investors-in-people.aspx) demonstrates that we value our people, and that our employees are managed well and understand their roles in delivering Christian Aid's goals. The certificate from **People in Aid** (see www.christianaid.org.uk/aboutus/index/good-practice.aspx) also shows that we have high standards in our HR practices. Such awards help our people become more effective, which in turn helps us increase the impact of our work with poor and marginalised communities.

In April 2009, Christian Aid received confirmation of becoming the first international development agency to achieve **Investing in Volunteers**

status (see www.christianaid.org.uk/getinvolved/volunteer/christian-aid-earns-investing-in-volunteers-standard.aspx). In 2009/10 we have worked to embed good practice across the organisation. This year tens of thousands of volunteers collected for Christian Aid Week. A further 22 'gap year' volunteers gave 1,400 hours to Christian Aid, and approximately 460 specialist volunteers gave around 48,000 hours to carry out tasks by agreement with Christian Aid.

Specialist volunteers give their time freely to run events, speak about Christian Aid's work, help in offices, visit schools, get stories in the local media, and extend and complement the work of paid staff in many other ways. Following a rigorous selection process, they receive training, support and out-of-pocket expenses.

This year we increased support to volunteers by, for example, introducing a regular volunteers' email and improving the provision of resources for volunteer speakers. We established a Volunteering Development Group to ensure that volunteer involvement and support continues to grow across the organisation. Since gaining Investing in Volunteers status, Christian Aid has increased the profile of volunteering: we are much more aware of the



Christian Aid's corporate partner Ecotricity has been building wind turbines and selling electricity since 1996, and supplies Christian Aid's London office. Our partnership with Ecotricity raised around £13,000 in 2009/10

potential of volunteers and are involving them in a wider range of roles. Our next assessment will be in 2012.

Christian Aid continues to encourage high standards in fundraising and to increase public confidence in charitable giving. For this reason we renewed our membership of the Fundraising Standards Board (FRSB) in early 2010. The FRSB was set up in 2006 to implement and oversee a transparent self-regulatory scheme for fundraising in the UK. As

a member we use the scheme logo to demonstrate our commitment to these ideals, and provide a robust and accessible procedure for members of the public in case of complaint.

Improving awareness of risk and its management

Christian Aid's work to eradicate poverty is inherently risky, particularly in fragile or conflict-prone countries or when speaking out on difficult or controversial issues. This year we

put in place measures to improve how we manage risk. This has raised awareness of risk across the organisation, which in turn will ensure that risks are identified and managed effectively, and also reduce the chances of our work being undermined by unforeseen events.

Continuing to track closely our environmental impact

We have taken several steps this year to reduce our carbon footprint,

from investing in video-conferencing facilities to ensuring that we only publish resources that are absolutely necessary. A travel suspension from September 2009 to March 2010 also helped us manage our costs in the face of the 2008 financial crisis, and had a significant impact on reducing our carbon footprint.

While we remain committed to environmental sustainability, financial pressures have taken their toll. We have decided that the time and cost of sustaining our annual carbon-footprint estimate was not balanced by its effective use and is therefore an inefficient use of resources. We will continue to take steps towards reducing our carbon footprint and will begin a biennial carbon-footprint audit as our financial situation improves.

This will build on the methodology and systems that we already have in place.

More information on Christian Aid's approach in this area of work can be found in our new corporate policy on managing our environmental impact (see www.christianaid.org.uk/images/christianaidenvironmentpolicy.pdf).

CHRISTIAN AID'S ADDED VALUE IN 2009/10

We strengthen our accountability

Achieving HAP certification along with other quality standards this year, showing our commitment to being more accountable to poor and marginalised communities

We help build partners' capacity

Running training in 7 countries, introducing 15 partners to HAP

principles, supporting 7 to develop their own accountability mechanisms, with 2 becoming members of HAP in their own right

We learn and improve from experience

Refreshing our strategic framework and updating our understanding of poverty, based on major lessons that we have learnt in recent years

CHALLENGES FACED IN 2009/10

The biggest challenge we faced this year was to reduce our costs in response to the global financial crisis in 2008. We needed to be even more efficient in the way we allocate and manage our resources while maintaining our effectiveness. It led to us having to make some difficult decisions, including to reduce or stop some of our work and change some of our ways of working.

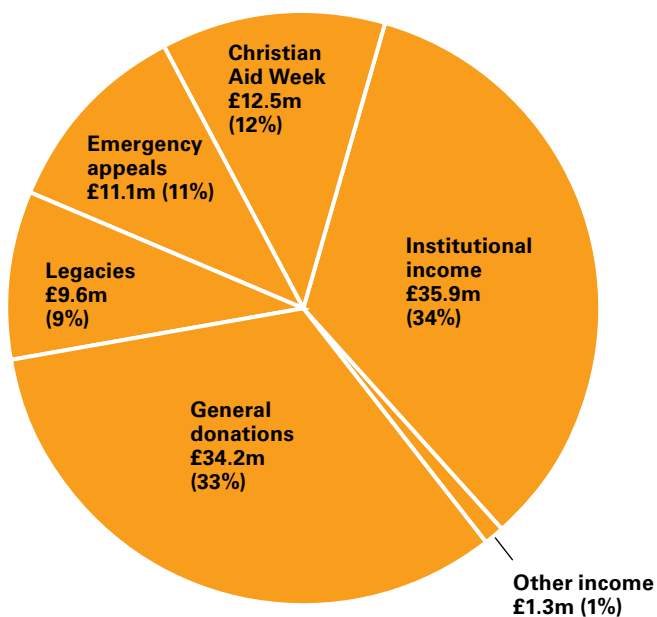
We believe these decisions will consolidate and protect key areas of our work and strengthen the organisation's ability to recover quickly once the economic recession recedes. The core of our work remains to support our international programmes and so we have taken deliberate steps to ensure that this continues to be a priority as we decide how to allocate our resources in 2010/11.

OUR PLANS FOR 2010/11

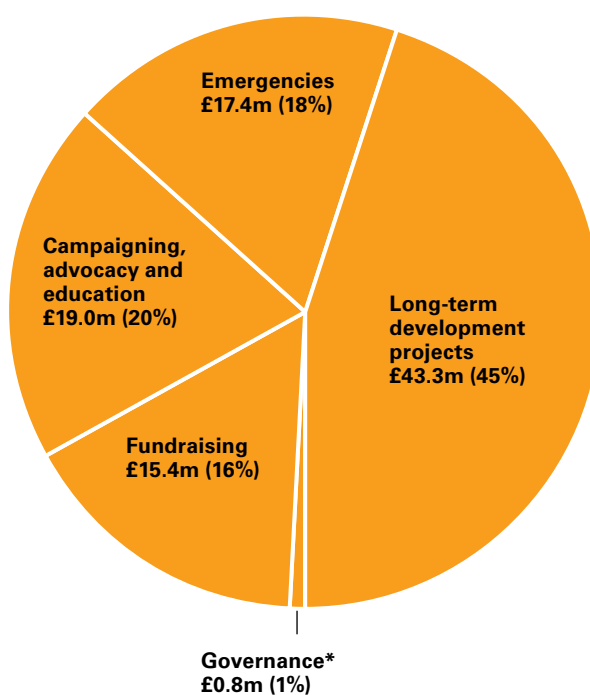
- To strengthen Christian Aid's organisational development and performance.
- To provide increasingly efficient and reliable IT and communications systems to support our business processes globally.
- To improve carbon management in Christian Aid.

FINANCIAL REVIEW FOR THE YEAR ENDED 31 MARCH 2010

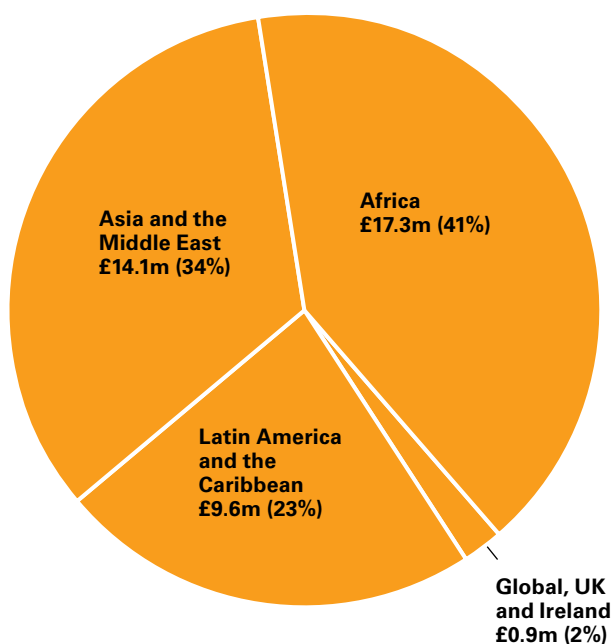
How we raised the money...



how we spent it...



...and where the grants went



		Percentage of total	2009/10 change
General donations	£34.2m	33	(up 20%)
Legacies	£9.6m	9	(up 10%)
Emergency appeals	£11.1m	11	(up 61%)
Christian Aid Week	£12.5m	12	(down 11%)
Institutional income	£35.9m	34	(up 31%)
Other income	£1.3m	1	(down 38%)
Total income	£104.6m	100	(up 19%)
Long-term development projects	£43.3m	45	(down 1%)
Emergencies	£17.4m	18	(up 4%)
Campaigning, advocacy and education	£19.0m	20	(up 28%)
Direct charitable expenditure	£79.7m	83	(up 6%)
Fundraising	£15.4m	16	(down 14%)
Governance	£0.8m	1	(down 11%)
Other expenditure	£16.2m	17	(down 14%)
Total expenditure	£95.9m	100	(up 2%)

*Governance costs are costs associated with the general running of the charity, as opposed to those costs associated with fundraising or charitable activity.

Income

Total income for 2009/10 was £104.6m, up £16.9m (19 per cent) on last year. This very substantial increase combines both a significant increase in restricted income (following the earthquake in Haiti in January 2010) and a very encouraging return to growth in unrestricted income against the backdrop of continuing economic uncertainty.

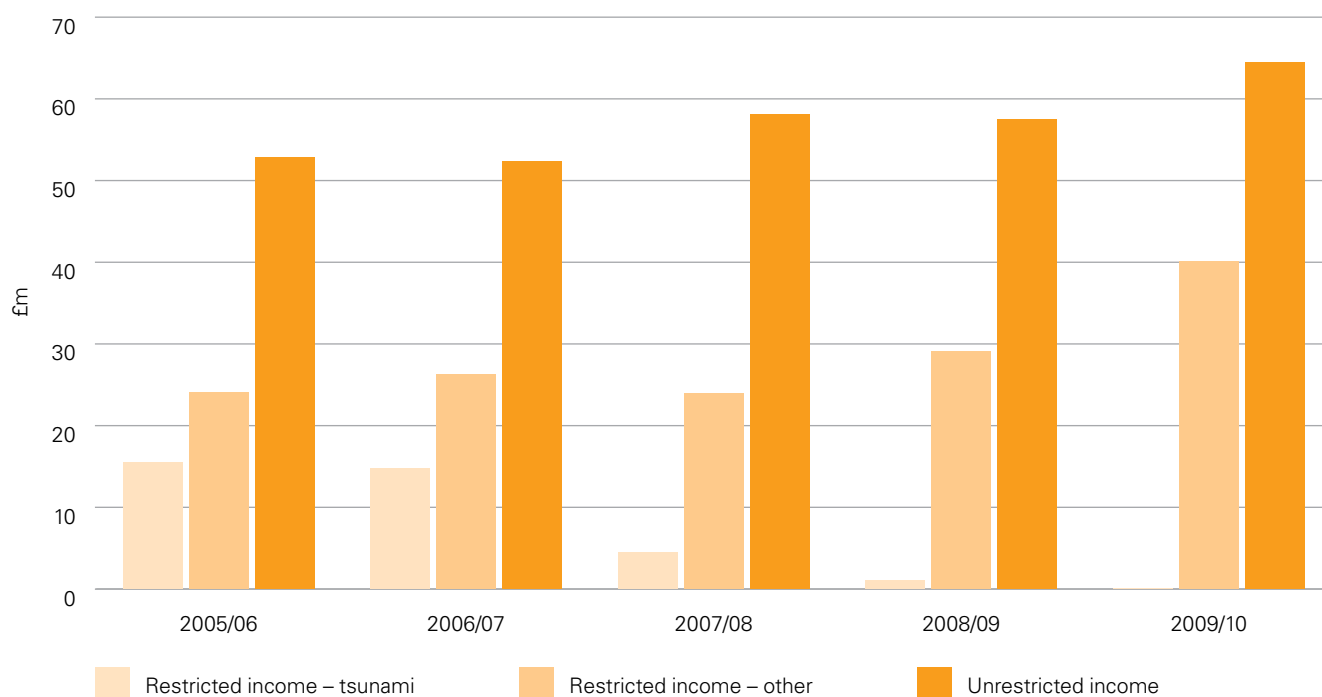
Like many international NGOs, Christian Aid has been diversifying and internationalising its income streams. During 2009/10 approximately 14 per cent of income was raised from donors residing outside the UK and Ireland. Towards the end of the year Christian Aid started to raise its first voluntary income in Spain.

Total income by type

	2005/06	2006/07	2007/08	2008/09	2009/10	2009/10 change
Donations	£72.9m	£70.9m	£66.2m	£58.2m	£67.4m	16%
Institutional grants	£15.9m	£19.5m	£17.6m	£25.7m	£32.0m	25%
Other income	£3.5m	£2.9m	£2.7m	£3.8m	£5.2m	37%
Total income	£92.3m	£93.3m	£86.5m	£87.7m	£104.6m	19%

Total income by restriction

	2005/06	2006/07	2007/08	2008/09	2009/10	2009/10 change
Restricted income – tsunami	£15.5m	£14.7m	£4.5m	£1.1m	£0.1m	(91%)
Restricted income – other	£24.0m	£26.3m	£23.9m	£29.1m	£40.1m	38%
Unrestricted income	£52.8m	£52.3m	£58.1m	£57.5m	£64.4m	12%
Total income excluding tsunami	£76.8m	£78.6m	£82.0m	£86.6m	£104.5m	21%
Total income	£92.3m	£93.3m	£86.5m	£87.7m	£104.6m	19%



Total income by location of donor

	2009/10 £m	2009/10 % of total
England, Wales and Scotland	£82.7m	79%
Northern Ireland	£3.2m	3%
Republic of Ireland	£3.6m	3%
Channel Islands and Isle of Man	£0.7m	1%
Spain	£0.2m	0%
Elsewhere in Europe	£11.6m	11%
Rest of the world	£2.6m	3%
Total income	£104.6m	100%

Donations

The recession in the UK and Ireland continued to set the backdrop to our voluntary income, particularly in the first half of the year. Yet, a combination of the Haiti earthquake in January 2010 and a cash appeal to supporters to protect programmes at risk from funding shortfalls experienced in the latter half of the previous financial year and the first half of this led to voluntary income targets being met by the end of the year. Total voluntary donations returned to levels experienced just prior to the start of the recession.

We felt the greatest impact of the economic recession in Christian Aid Week 2009, with income dropping significantly – particularly from the house-to-house collection – for the first time in over a decade. Income during Christian Aid Week fell from £14.1m to £12.5m. This made for a very challenging start to the year. The recession also made the recruitment of new supporters more difficult for us, although existing supporters have remained loyal and in many instances increased their giving.

Supporters also generously donated to a number of appeals during the year, raising a total of £9.3m. This included £6.7m in response to the Haiti earthquake and £1.5m for the Indonesia and Philippines appeal (earthquake and floods). Our recently launched In Their Lifetime programme with major donors also secured £0.6m during the year and the total amount pledged has now exceeded £3m.

Our fundraising events programme has also grown significantly during the year, with our flagship London to Paris bike ride raising a record amount and new events including Big Christmas Sing and Super Soup Lunch attracting many hundreds of new participants. In November we also promoted a sponsored bike ride to Copenhagen for the Climate Change Summit, which enabled many supporters to be involved in a major campaign moment as well as raising funds.

Following the fall in legacy income in the previous year, it was very encouraging to experience a return to pre-recession levels with some £9.6m by the end of the year. An increase in the number of gifts this year has compensated for falls in estate values.

We continue to promote and benefit from increasing supporter awareness of the advantages of tax-efficient giving, recovering £8.3m in tax for our work in the year.

Despite the economic challenges, we commenced our first year of fundraising in Spain. InspirAction has recruited more than 5,000 supporters, raising €218k as well as building up a base of campaign activists. Coverage in the Spanish media and worldwide interest in the InspirAction website have been very encouraging.

Institutional grants and contracts

Christian Aid secured a record number of new grants from government and other institutional sources during the year and recorded its highest-ever income from these donors. This included a two-year £2.2m agreement with the UK government's Department for International Development (DFID) to support Christian Aid's work with Burmese refugees in Thailand. The European Commission awarded a record €8.8m of new grants to 11 new long-term development programmes in west Africa, Zimbabwe, Brazil, Jamaica, Afghanistan, Ethiopia and Tajikistan, and a further four grants through the European Commission for Humanitarian Aid (ECHO) for humanitarian and disaster risk reduction programmes. The Jersey Overseas Aid Commission approved development project and humanitarian funding of £345,000. Year-on-year income rose significantly by 25 per cent and the value of grants and contracts approved increased by 105 per cent, due largely to a DFID service contract in India. There is a strong pipeline of projects for the next year.

Institutional grants and contracts

	2007/08	2008/09	2009/10	2009/10 change
Number of grant and contract applications submitted	88	166	178	7%
Number of grants and contracts awarded	40	79	86	9%
Value of grants and contracts awarded	£21.2m	£20.7m	£42.4m	105%
Income receivable in the year	£17.8m	£27.5m	£35.9m	31%

Christian Aid continued to grow its contract income with the second year of a three-year £10.0m youth volunteering contract

(Platform2) and with the commencement of a £24.5m five-year civil society programme in India (PACS2). Both of these contracts are with the UK government's DFID. Income received in the year was £3.9m.

Platform2 is a three-year volunteering scheme for UK-based 18- to 25-year-olds who would not normally get the opportunity to go to a developing country and work on development projects. To date some 1,300 volunteers have participated in 12 projects across 6 countries.

PACS2 is a programme to increase the entitlements of the poor and marginalised across seven states in India. During the year the inception phase for this programme was completed. This has established systems and mechanisms for delivery of the programme over the next five years.

Trading company income

Christian Aid's subsidiary trading company (Christian Aid Trading Limited) generated a profit of £182k for Christian Aid. A range of emerging commercial sponsorships and affinity schemes, including ink cartridge recycling, renewable energy, telephone and broadband services, complement longstanding commercial partnerships with AquAid water dispensers and Traidcraft Christmas cards.

Trading company income

	2007/08	2008/09	2009/10	2009/10 change
AquAid	£300k	£94k	£94k	0%
Surefish	(£73k)	(£7k)	£0k	100%
Christmas cards	£87k	£56k	£58k	4%
Other marketing income and charges	(£18k)	£111k	£30k	(73%)
Total profit	£296k	£254k	£182k	(28%)

Expenditure

Total expenditure only increased by 2 per cent in 2009/10, from £94.2m to £95.9m, despite the substantial increase in income. This was due to the decision to reduce unrestricted spending following the poor Christian Aid Week 2009 results and the increase in the pension deficit and, on the restricted funds side, a surplus caused by income from the Haiti earthquake appeal being received close to the year end.

Christian Aid's emergency programmes increased spend from £16.8m in 2008/09 to £17.4m in 2009/10 with the most significant new activity being the response to the Haitian earthquake (£3.5m expenditure by the end of the financial year). Ongoing humanitarian programmes in Burma following cyclone Nargis in 2008, in Sri Lanka and Indonesia following the Indian Ocean tsunami of 2004, in Niger and the Sahel following earlier crop failures, and programmes in Sudan and the DRC

with conflict-affected communities continued to be the focus of other humanitarian activity in the year. Towards the end of the year, tsunami response programmes were closed as remaining funds were fully allocated.

Christian Aid's development programme remained broadly static at £43.3m (£43.6m in 2008/09). The priorities and impact of Christian Aid's international programmes are presented earlier in the trustees' report. The bulk of expenditure continues to focus on secure livelihoods. Other strategic priorities cover HIV and AIDS, accountable governance and economic justice.

International expenditure, both development and emergency programmes, continues to focus on Africa (41 per cent), Asia and the Middle East (34 per cent) and Latin America and the Caribbean (23 per cent). During the year Christian Aid worked in 45 countries and with some 570 partner organisations.

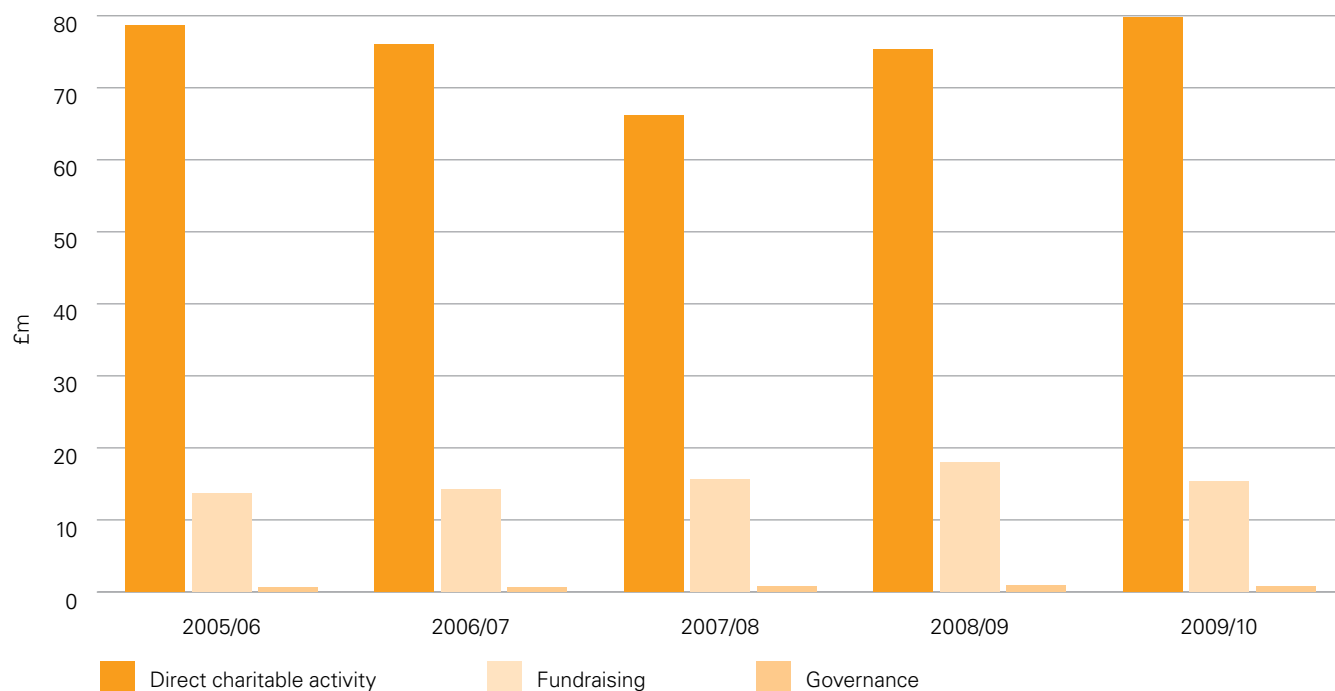
Expenditure on campaigning, advocacy and education increased from £14.9m in 2008/09 to £19.0m in 2009/10, as a result of increased spend on development awareness with the launch of Poverty Over and also following the re-attribution of costs associated with church support discussed below.

Fundraising costs as a percentage of total expenditure fell considerably in the year. This partly reflects a change in the attribution basis. From April 2009, expenditure associated with inspiring and equipping churches and church-based supporters to respond to the needs of the poor has been categorised as direct charitable activity unless the expenditure clearly relates to a fundraising proposition. In the past we have treated the bulk of costs associated with supporting churches as a fundraising cost – recognising the difficulty of attributing the costs of say a speaker engagement or material resources between development awareness and fundraising. We believe this change in attribution basis is fair and in line with how others in the charitable sector attribute costs given that we continue to support all churches to respond to the needs of the poor and marginalised irrespective of funds donated.

Nevertheless, Christian Aid's fundraising cost ratio is still a little higher than it has been in the past. There are reasons for this. Christian Aid accepts no more than 30 per cent of its funding from government sources. Funding from government comes with a very low fundraising cost and therefore capping this funding constrains the ability to reduce the fundraising cost ratio compared to others. Christian Aid is also in a period of very significant growth having doubled its income (and therefore the size of its charitable programme) in the last eight years. This growth does not occur by accident; the board has prioritised investment in fundraising in recent years and continues to do so. Many investments in areas such as committed giving, legacy fundraising and corporate fundraising take a number of years before they generate a satisfactory fundraising return. Finally, Christian Aid also believes that the causes of poverty are as important to address as the symptoms; are complex, multiple and linked to issues of power; and as such if we are to end poverty Christian Aid needs to be a trusted charity with a strong brand.

Total expenditure

	2005/06	2006/07	2007/08	2008/09	2009/10	2009/10 change
Direct charitable activity	£78.6m	£76.0m	£66.2m	£75.3m	£79.7m	6%
Fundraising	£13.7m	£14.3m	£15.6m	£18.0m	£15.4m	(14%)
Governance	£0.6m	£0.6m	£0.7m	£0.9m	£0.8m	(11%)
Total expenditure	£92.9m	£90.9m	£82.5m	£94.2m	£95.9m	2%
Fundraising costs as percentage of total expenditure	15%	16%	19%	19%	16%	

**Reserves**

The charity's operational reserve has been increased to £16.0m in line with the policy and parameters that the trustees have set in order to ensure the financial stability of the charity.

Overall, reserves have also increased since income, particularly from emergencies in the final quarter of the financial year, has exceeded expenditure.

Reserves

	2007/08	2008/09	2009/10	2009/10 change
Restricted reserves	£13.7m	£10.6m	£14.0m	32%
Unrestricted reserves	£21.6m	£18.6m	£22.5m	21%
FRS17 calculated pension deficit	(£10.3m)	(£10.0m)	(£15.8m)	58%
Unrestricted reserves, net of pension deficit	£11.3m	£8.6m	£6.7m	(22%)
Total reserves, net of pension deficit	£25.0m	£19.2m	£20.7m	8%

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Christian Aid operates through an incorporated charity registered with the Charity Commission for England and Wales and with Companies House (Company number 5171525). Various subsidiary and connected charities support Christian Aid and are described below.

The Board of Trustees of Christian Aid consists of a chair; a nominee from each of the national committees for Wales and Scotland; the chair of Christian Aid Ireland; a nominee of Churches Together in Britain and Ireland (CTBI); and up to 15 other trustees appointed by the members (the sponsoring churches in Britain and Ireland). This mix ensures an appropriate balance of lay and ordained people, gender, age, ethnic origin, church tradition, geographical spread, and knowledge and skills relevant to our work. All appointments are for a four-year period, and trustees are eligible for re-appointment for a further four-year period after that.

The board's principal responsibilities include determining the overall strategy, policies, direction and goals of Christian Aid; protecting and promoting the identity and values of the charity; and fulfilling their statutory responsibilities.

The board delegates certain functions to committees of trustees, including a nominations and procedures committee, a finance and audit committee, a human resources advisory committee and a remuneration committee.

The nominations and procedures committee is responsible for nominating new trustees to the members and for reviewing the performance of the board.

The finance and audit committee reviews reports from external and internal auditors; monitors the performance of Christian Aid's investment managers; and advises the board on risk management, financial control, plans and budgets.

The human resources advisory committee provides advice on HR policies, to ensure that they are aligned with Christian Aid's values and objectives.

The remuneration committee reviews the principles governing the pay and benefits of all employees of Christian Aid. It also determines the pay and benefits of the director and the associate directors.

National committees for Wales and Scotland continue to support the board in appropriately articulating Christian Aid's work and engaging with the churches and other stakeholders.

The board reports to the members at the annual general meeting. The members are the 41 sponsoring churches, as listed under 'Reference and administrative details' at the end of this report.

In the previous year Christian Aid registered a new charitable foundation in Spain. The new charity launched a range of development awareness and fundraising activities under the name InspirAction on 1 April 2009. The board of InspirAction operates under this name under licence from Christian Aid.

Charitable companies in the Republic of Ireland and in Northern Ireland are responsible for the affairs of Christian Aid in Ireland. Although two legal forms exist, Christian Aid Ireland operates

as a single pan-Ireland development agency working in close cooperation with Christian Aid. The Irish sponsoring churches, the Irish Council of Churches and Christian Aid are members of Christian Aid Ireland. All three boards include some common board members. Christian Aid Ireland operates under the Christian Aid name through a licence agreement with Christian Aid.

Christian Aid is registered with the Office of the Scottish Charity Regulator (OSCR) in recognition of its fundraising activities in Scotland.

In addition, Christian Aid has established separately registered legal entities in India and Zambia. These entities are consolidated as branches of Christian Aid in the same way as other country offices since programme management continues to operate within the delegated authority framework of Christian Aid.

The British and Irish Churches Trust acts as custodian trustee to Christian Aid and CTBI. The trust has legal title to Christian Aid's head office – Inter-Church House – on behalf of the two charities, who jointly own the property.

New trustees undertake a comprehensive induction programme, which covers both the formal governance arrangements – including Christian Aid's legal structures and obligations – and our charitable priorities and work. In addition, trustees are invited to meet regularly with individual staff members to gain a more thorough understanding of specific areas of work, and time is set aside at each board meeting for groups of senior staff to present their work in more depth.

We also recognise the importance of trustees keeping up to date with current rules, regulations and best practice. Trustees are therefore invited to attend seminars and conferences, which give them a better understanding of their roles and responsibilities.

Christian Aid operates through the main charity and the subsidiary and connected charitable companies referred to in note 5 of 'Notes to the financial statements'.

Public benefit

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

The objects of Christian Aid are:

- the furtherance of charitable purposes which relieve and combat poverty, malnutrition, hunger, disease, sickness or distress throughout the world
- the furtherance of charitable purposes which advance or assist such other charitable work as may be carried on by or with the support of the sponsoring churches.¹

Christian Aid carries out these objects through working towards its essential purpose to expose the scandal of poverty, to help in practical ways to root it out from the world, and to challenge and change the systems that favour the rich and powerful over

1. More information is available in our Memorandum and Articles of Association.

the poor and marginalised.

The activities that Christian Aid carries out to further its charitable purposes for the public benefit are concentrated on providing grants to 570 partner organisations in some 45 countries working on long-term development and responding to emergencies, as well as campaigning, advocacy and education work.

Statement of trustees' responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

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

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

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

Information provided to auditors

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

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

Trustee attendance register

	Board		Other committees	
	Attended	Total	Attended	Total
Anne Owers (chair) (2, 4)	5	5	1	1
Noel Davies (vice chair) (2)	4	5	0	0
Robert Beckford (joined July 2009)	1	5		
Felicity Blair (resigned April 2009)	0	0		
Robert Fyffe (2)	4	5	0	0
Carolyn Gray (3, 4)	3	5	3	4
Stephen Hale (resigned March 2010) (4)	4	5	1	1
Phil Hodgkinson (1)	4	5	4	4
Kumar Jacob (3, 4)	5	5	6	6
Gillian Kingston	5	5		
Michael Langrish	3	5		
George McSorley	2	5		
Morag Mylne	4	5		
Roger Purce	3	5		
Brian Ridsdale (1, 4)	5	5	4	5
Charlotte Seymour-Smith (4)	5	5	1	1
Graham Sparkes	2	5		
Bridget Walker	5	5		

1. Finance and audit committee
2. Nominations and procedures committee
3. Human resources advisory committee
4. Remuneration committee

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

Horwath Clark Whitehill LLP remained Christian Aid's auditors throughout the year.

Under the Charity Accounting and Reporting Regulations 2005, the trustees have undertaken to give details of various financial policies of the organisation. These are detailed below.

Reserves policy

The charity's reserves fall into two types.

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

Deficits on restricted funds arise where grants to partners have been approved against various projects that the trustees expect to be funded by institutional donors, but the criteria for recognition of income have not been met. Based on reports from partners on the progress of these projects at year end, the trustees determine whether the associated income should be recognised in the accounts. The status of all projects financed through restricted funds is reviewed corporately every quarter. The trustees are content with the overall level of the deficits in these funds at 31 March 2010.

At 31 March 2010, restricted funds totalled £14.0m.

Unrestricted funds are generated when the donor does not stipulate how the income may be spent. Within certain operating needs, the trustees' policy is to ensure that such funds are expended as soon as possible, while guaranteeing that these resources are used effectively. Unrestricted funds include designated funds where the trustees have set aside monies for a specific purpose. At 31 March 2010, the principal funds were:

- The operational reserve: held to cover any temporary shortfall in income, unforeseen rise in spending requirements or other financial contingency, so that the charity – and in particular funding to partners – can continue to operate at any time. The level of this reserve is based on the trustees' assessment of the likelihood of such financial contingencies and the impact they might have. At 31 March 2010, the trustees considered that £16.0m should be held in this reserve. The level of the operational reserve continues to increase year on year to reflect the risks attached to the Christian Aid pension scheme.
- General funds represent unrestricted reserves held in excess of the operational reserve. At 31 March 2010, the parent charity held £2.4m, the Ireland charities £1.0m and InspirAction £0.1m. These reserves are to be spent in 2010/11.
- The fixed asset designated reserve: comprises the funds invested in fixed assets to allow the organisation to carry out its work effectively. At 31 March 2010, the level of this reserve was £3.0m and included the assets disclosed in note 9 of 'Notes to the financial statements'. Because this reserve comprises fixed assets, it is not possible to utilise them elsewhere within the charity.

- The negative designated pension reserve of £15.8m represents the deficit on the final salary pension scheme as valued under Financial Reporting Standard (FRS) 17 as at 31 March 2010. See note 20 of 'Notes to the financial statements' for more information.

At 31 March 2010, unrestricted funds net of the estimated pension deficit totalled £6.7m.

The trustees consider that there is a reasonable expectation that Christian Aid has adequate resources to continue in operational existence for the foreseeable future and for this reason, the trustees continue to adopt the 'going concern' basis in preparing the accounts.

Investment policy

Christian Aid manages its investments – within its ethical guidelines – in ways that maximise the overall return on cash resources. This is done on a combined income-and-capital basis, and is subject to the need for short-term realisability of funds and a degree of measured risk.

Short-term cash is managed internally, and held on overnight and term deposits with a range of approved banks. Longer-term cash is managed by F&C Management Ltd (F&C) and invested in a mixture of government bonds (gilts), ethically screened corporate bonds and cash deposits. F&C screening involves setting ethical principles and acceptable investment criteria which aim to avoid investing in companies with unsustainable business practices that do particular harm to the world, its people or its wildlife.

During the year funds were withdrawn from gilts in favour of investing in corporate bonds as the economy improved. From an allocation of 69 per cent gilts, 28 per cent corporate bonds and 3.0 per cent cash at the beginning of the year, the weighting had changed to 56 per cent gilts, 37 per cent corporate bonds and 7 per cent cash by the end of the year.

The performance of our investment manager is reviewed on an annual basis by the finance and audit committee against the benchmark of the FTA Government Under Five-Year Gilt Index. In the year ended 31 March 2010, the Christian Aid portfolio returned 3.2 per cent compared with a benchmark return of 3.0 per cent.

Authority to delegate part of the investment management to F&C was granted under an order of the Charity Commission on 19 August 1998.

Grants policy

The majority of Christian Aid's charitable work is carried out by making grants to partner organisations. Grants are made within the agreed strategies of Christian Aid. In relation to development programmes, grants tend to be given on a three-year basis.

Project proposals are subject to a formal approval process before individual grants are approved. All projects are

systematically monitored for the duration of their existence, and major projects are subject to a final evaluation process. All trustees continue to be informed of every grant made by the organisation in the course of a financial year, and further details are available by writing to the associate director of finance and information management at Christian Aid.

Risk management

The trustees have a duty to identify and review the strategic, business and operational risks that the charity is exposed to; and to assess the likelihood of such risks occurring and the likely level of impact they would have.

Christian Aid has a risk-management strategy and policy statement, which has been adopted by the finance and audit committee. This provides a framework for the risk-management process and delegates responsibility for risk-management throughout the organisation.

The corporate risk register and sub-registers document risks relating to specific strategic themes and operational business units.

The corporate risk register informs the strategic internal audit plan and this in turn is converted into an annual internal audit plan. The internal audit team is responsible for assessing the adequacy and effectiveness of the internal control framework; and management is responsible for implementing agreed recommendations.

In addition to the internal audit team, there are a number of working groups managing risks in high-risk areas as defined in the risk register. For 2009/10, these included the business continuity group; the health and safety committee; the public policy group; and the corporate accountability group.

Risk-management priorities during 2009/10 have included the management of risks relating to our reputation; the current economic difficulties; contract tenders and management; embedding policies and procedures to regulate an increasingly decentralised organisation; strengthening controls to prevent and detect the misappropriation of funds; and the ongoing development of management information systems, including the design of a new grant administration system.

Christian Aid pension schemes

The trustees closed the final salary pension scheme to new members and to future accrual on 30 June 2007. In its place Christian Aid offers UK qualifying staff a defined contribution group personal pension scheme. In the Republic of Ireland, Christian Aid also contributes to an occupational money-purchase scheme.

A professional actuary carried out a three-yearly valuation of the now closed final salary scheme as at September 2008. The calculated deficit in the scheme was £16.2m which has led to a revised recovery plan put forward by Christian Aid and agreed by the pension trustees from April 2010.

Additionally, the actuary carries out a separate annual valuation in line with the accounting standard FRS17. This is carried out using different assumptions and may result in a different funding position. The 31 March 2010 valuation under this method showed a deficit of £15.8m. This also reflects a significant deterioration on the previous year's position, due to the significant increase in calculated scheme liabilities arising from the significant decrease in the net discount rate. The deterioration has been partially offset by significantly higher than expected investment returns. Details are shown in full in note 20 of 'Notes to the financial statements'. Christian Aid continues to increase the level of its operational reserve to reflect the continuing risks attached to the pension scheme.

The Pensions Trust (Verity Trustees Limited) continues to act as trustee to the final salary scheme. The equity component of the scheme funds continues to be managed by the Legal and General Assurance Society Limited and invested in an FTSE4GOOD tracker fund.

Remuneration policy

The salaries of Christian Aid staff are periodically benchmarked against comparable organisations, including other charities and church organisations, with the support of an external consultant. Christian Aid aims to set salaries equivalent to the median for such organisations. On an annual basis salary scales are increased in line with the average of earnings and retail price inflation, subject to affordability. In light of the ongoing economic difficulties, the Board of Trustees froze salary scales for all UK and Ireland staff in 2009 and has awarded only a 1 per cent rise in 2010.

All posts are evaluated based on agreed organisation-wide criteria that determine the grade and salary for the post. Posts in certain functions (for example, finance and information systems) carry a small market increment to reflect the difficulty of recruiting and retaining qualified staff in these functions.

Communicating with staff

Christian Aid is committed to open and accountable management of its employees in which they can expect to be properly line-managed and can also raise concerns, through their manager or senior management including the director. All staff are regularly informed and consulted about changes and developments within the organisation. Regular information updates are provided to staff through an open staff forum. *Majority World News* is the daily staff information bulletin and *The Loop* is a regular update of key news from senior managers to all employees.

UK-based staff are free to join a trade union. Unite and the National Union of Journalists are the recognised unions within Christian Aid. Overseas staff are represented by staff-elected staff coordinators. The unions support members of staff and staff coordinators during key consultations and employee relations issues.

Christian Aid has been granted the Investors in People (IIP) award, which provides external verification of our performance against accepted practice for relations with staff.

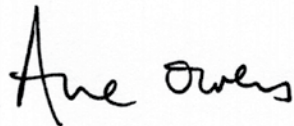
Diversity and disability

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

Wherever possible we encourage applications from disabled people, help them develop their skills, and take every reasonable measure to adapt our premises and working conditions to enable disabled people to work or volunteer at Christian Aid.

Other financial matters

Section 505 of the Income and Corporation Taxes Act 1988 gives exemption from income tax or corporation tax to certain income which is applied for the purposes of the charity. Christian Aid is therefore not subject to taxation on income which is applied for such purposes.



Dame Anne Owers DBE

Chair of the Christian Aid Board of Trustees
14 September 2010

AUDITORS' REPORT

Independent auditors' report to the trustees and members of Christian Aid

We have audited the group and parent company financial statements of Christian Aid for the year ended 31 March 2010 which comprise the consolidated statement of financial activities, the consolidated and parent company balance sheets, the consolidated cash flow statement and the related notes numbered 1 to 21. These financial statements have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable 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 charitable 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 trustees and auditors

The trustees' (who are also the directors of Christian Aid for the purpose of company law) responsibilities for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities.

We have been appointed auditors under the Companies Act 2006 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report to you in accordance with those Acts.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (United Kingdom and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you if in our opinion the information given in the trustees' annual report is not consistent with the financial statements.

In addition, we report to you if, in our opinion, the charitable company has not kept adequate accounting records, if the charity's financial statements are not in agreement with those records, if we have not received all the information and explanations we require for our audit or if certain disclosures of trustees' remuneration specified by law are not made.

We read other information contained in the annual report and consider whether it is consistent with the audited financial

statements. The other information comprises only the trustees' annual report and the letter from the chair. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the consolidated financial statements. Our responsibilities do not extend to other information.

Basis of opinion

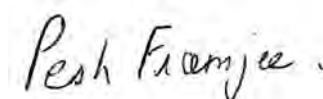
We conducted our audit in accordance with International Standards on Auditing (United Kingdom and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view of the state of the group's and the parent company's affairs as at 31 March 2010 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- the financial statements have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006; and
- the information given in the trustees' annual report is consistent with the financial statements.



Pesh Framjee
Senior Statutory Auditor
For and on behalf of
Horwath Clark Whitehill LLP
Statutory Auditor
London
14 September 2010

FINANCIAL STATEMENTS

Consolidated statement of financial activities

(incorporating an income and expenditure account) for the year ended 31 March 2010

	Notes	2010 Unrestricted funds £'000	2010 Restricted funds £'000	2010 Total funds £'000	2009 Total funds £'000
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
Donations	2	51,269	16,129	67,398	58,192
Institutional grants	3,16–18	7,969	24,030	31,999	25,724
Activities for generating funds		291	-	291	484
Investment income		942	29	971	1,523
Incoming resources from charitable activities	4	3,931	-	3,931	1,726
Other incoming resources		31	-	31	91
Total incoming resources		64,433	40,188	104,621	87,740
Resources expended					
Cost of generating funds					
Costs of generating voluntary income	6	14,671	630	15,301	17,720
Fundraising trading: cost of goods sold and other costs	6	77	-	77	190
Investment management costs	6	57	-	57	126
Charitable activities					
Development	6	18,702	24,591	43,293	43,605
Emergencies	6	6,558	10,820	17,378	16,787
Campaigning, advocacy and education	6	18,410	550	18,960	14,852
Governance costs	6	767	26	793	949
Total resources expended		59,242	36,617	95,859	94,229
Net income/(expenditure) for the year		5,191	3,571	8,762	(6,489)
Other recognised gains/(losses)					
Gains/(losses) on investment assets	10	(156)	-	(156)	756
Actuarial losses on defined benefit pension scheme	20	(7,005)	-	(7,005)	(792)
Exchange translation difference arising on consolidation		3	(109)	(106)	691
Net movement in funds		(1,967)	3,462	1,495	(5,834)
Reconciliation of funds					
Total funds brought forward at 1 April		8,639	10,557	19,196	25,030
Total funds carried forward at 31 March	14,15	6,672	14,019	20,691	19,196

All incoming and outgoing resources arise from continuing operations.

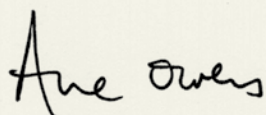
There are no recognised gains or losses, or movements in funds, other than those disclosed above.

Balance sheets

as at 31 March 2010

	Notes	Consolidated group		Parent charity	
		2010 £'000	2009 £'000	2010 £'000	2009 £'000
Fixed assets					
Tangible fixed assets	9	3,032	2,932	3,007	2,932
Investments	10	18,091	16,886	18,116	16,886
		21,123	19,818	21,123	19,818
Current assets					
Stocks		22	134	19	113
Debtors	11	8,956	10,598	9,186	13,973
Short-term cash deposits		1,009	209	1,009	209
Cash on deposit, at bank and in hand		12,011	6,632	8,231	2,675
		21,998	17,573	18,445	16,970
Liabilities					
Creditors: amounts falling due within one year	12	(6,603)	(8,239)	(6,480)	(11,261)
Net current assets		15,395	9,334	11,965	5,709
Net assets excluding pension liability					
		36,518	29,152	33,088	25,527
Defined benefit pension scheme liability	20	(15,827)	(9,956)	(15,827)	(9,956)
Net assets including pension liability		20,691	19,196	17,261	15,571
Restricted funds					
Appeals and other donations – funds in surplus	15	10,640	8,715	10,163	8,641
Appeals and other donations – funds in deficit	15	(581)	(342)	(581)	(342)
Institutional grants – funds in surplus	15	7,339	5,520	5,551	3,078
Institutional grants – funds in deficit	15	(3,379)	(3,336)	(3,379)	(3,336)
Total restricted funds		14,019	10,557	11,754	8,041
Unrestricted funds					
Unrestricted funds excluding pension reserve		22,499	18,595	21,334	17,486
Pension reserve	20	(15,827)	(9,956)	(15,827)	(9,956)
Total unrestricted funds	14	6,672	8,639	5,507	7,530
Total funds	19	20,691	19,196	17,261	15,571

All the financial statements were approved on the authority of the board and signed on its behalf by:



Dame Anne Owers DBE

Chair of the Board of Trustees
14 September 2010

Consolidated cash flow statement

for the year ended 31 March 2010

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

	2010	2009
	£'000	£'000
Net incoming/(outgoing) resources	8,762	(6,489)
Investment income	(971)	(1,523)
Depreciation charge	774	1,062
Profit on sale of tangible fixed assets	(31)	(91)
FRS17 difference between pension contributions and current service costs	(1,134)	(1,135)
Exchange translation difference arising on consolidation	(106)	691
Decrease/(increase) in stocks	112	(3)
Decrease/(increase) in debtors	1,642	(986)
Decrease in current liabilities	(1,636)	(3,023)
Net cash inflow/(outflow) from operating activities	7,412	(11,497)

Consolidated cash flow statement

Net cash outflow from operating activities	7,412	(11,497)
Return on investments and servicing of finance		
Interest received	971	1,523
Capital expenditure		
Payments to acquire tangible fixed assets	(900)	(541)
Proceeds from sales of tangible fixed assets	57	140
Payments to acquire investments	(11,385)	(19,978)
Proceeds of sale of investments	10,024	19,498
	(2,204)	(881)
Cash inflow/(outflow) before use of liquid resources	6,179	(10,855)
Management of liquid resources		
(Increase)/decrease in short-term deposits	(800)	1,072
Increase/(decrease) in cash during the year	5,379	(9,783)

Analysis of net funds as shown in the balance sheet and changes during the year

	As at 1 April 2009	Change in year	As at 31 March 2010
	£'000	£'000	£'000
Cash at bank and in hand	6,632	5,379	12,011
Short-term deposits	209	800	1,009
Net funds	6,841	6,179	13,020

Notes to the financial statements

for the year ended 31 March 2010

1. Accounting policies

a. Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments, which are included at market valuation. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities', published in March 2005, the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2006, and applicable UK accounting standards.

The statement of financial activities and balance sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line-by-line basis. No separate income and expenditure account of the charity has been presented, as permitted by section 408 of the Companies Act 2006 and paragraph 397 of the SORP. The gross income of the charity for the year was £101.3m (2009: £85.5m) and its gross expenditure was £92.5m (2009: £90.8m).

The group accounts include a 100 per cent consolidation of Christian Aid Trading Limited, Christian Aid Ireland Limited (a charitable company registered in Northern Ireland), Christian Aid Ireland Limited (a charitable company registered in the Republic of Ireland) and Christian Aid International (a charitable foundation registered in Spain). The group accounts also include a 71.25 per cent proportional consolidation of The British and Irish Churches Trust Limited, since Christian Aid's interest relates directly to its share of the underlying assets, liabilities and cash flows. Further details of the subsidiaries are given in note 5.

On 1 April 2005, the unincorporated Christian Aid (registered charity number 258003) transferred its assets subject to their liabilities to Christian Aid Limited (registered charity number 1105851), a successor corporate charity with the same charitable objects.

b. Fund accounting

Reserve policies are given on page 53 of the trustees' report. Reserves are either unrestricted or restricted funds.

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

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

c. Incoming resources

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

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

Legacy income is included where there is sufficient evidence of entitlement, certainty of receipt and where the amount is measurable. No value is included where a legacy is subject to a life interest held by another party.

d. Resources expended

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

Costs of generating funds comprise the costs incurred in commercial trading activities, investment management costs, and fundraising and publicity costs. Fundraising and publicity costs include the costs of advertising, profile-raising, producing publications and printing and mailing fundraising material, the staff costs in these areas and an appropriate allocation of central office costs.

Costs of charitable activities include direct expenditure incurred through grants to partners and operational activities. Grants to partners are recognised as expenditure at the time of approval, when the partner is notified of the grant. The approval does not give rise to a legal commitment, but it would be financially and operationally damaging to Christian Aid not to discharge the duty to remit the funds after approval. Grants approved and notified to partners that have not been remitted by the end of the financial year are carried forward as current liabilities.

Central costs include the costs of staff both in the UK and overseas, in support of partners and operational activities together with their associated costs and an appropriate allocation of central overheads.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

e. Tangible fixed assets and depreciation

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

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

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

f. Stocks

Stocks consist of educational materials valued at the lower of cost and net realisable value.

g. Pension costs

Defined benefit scheme – the amounts charged in the statement of financial activities are the current service costs and gains and losses on settlements and curtailments. They are included as part of staff costs. Past service costs and other finance costs have been recognised immediately in the statement of financial activities. Actuarial gains and losses are recognised immediately in 'Other recognised gains and losses'. This is in accordance with FRS17, Retirement Benefits.

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

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

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

h. Taxation and irrecoverable VAT

As a registered charity, Christian Aid is potentially exempt from tax on income and gains falling within section 505 of the Income and Corporation Taxes Act 1988 and section 256 of the Tax of Charitable Gains Act 1992. No tax charge has arisen in the subsidiaries due to their policy of gifting all taxable profits to Christian Aid each year.

In common with many other charities, Christian Aid is unable to recover the majority of VAT that is incurred on purchases of goods and services in the UK. The amount of VAT that cannot be recovered is included within the appropriate underlying cost.

i. Foreign currencies

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

j. Related party disclosures

The charity has taken advantage of the exemption which is conferred by FRS8, Related Party Disclosures, that allows it not to disclose transactions with group undertakings that are eliminated on consolidation.

k. Fixed asset investments

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

l. Operating leases

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

2. Donations

	2010 Unrestricted £'000	2010 Restricted £'000	2010 Total £'000	2009 Unrestricted £'000	2009 Restricted £'000	2009 Total £'000
Christian Aid Week	12,544	-	12,544	14,127	-	14,127
In Their Lifetime	118	479	597	-	274	274
Denominational appeals	62	1,293	1,355	389	824	1,213
Christian Aid humanitarian appeals	-	9,279	9,279	-	4,110	4,110
Disasters Emergency Committee appeals	-	1,860	1,860	-	2,783	2,783
Legacies	9,585	-	9,585	8,652	-	8,652
Other donations	28,960	3,218	32,178	24,696	2,337	27,033
Total donations	51,269	16,129	67,398	47,864	10,328	58,192

Total donations of £67.4m (2009: £58.2m) include £8.3m of tax recovered through tax-efficient giving (2009: £5.0m).

Legacies of which we have been notified but have not recognised as income are valued at £7.7m (2009: £8.2m).

Christian Aid humanitarian appeals include gifts in kind valued at £243,000 (2009: £0).

3. Institutional grants

	Notes	2010 Unrestricted £'000	2010 Restricted £'000	2010 Total £'000	2009 Unrestricted £'000	2009 Restricted £'000	2009 Total £'000
Department for International Development	16	7,198	5,506	12,704	5,768	3,180	8,948
European Commission		480	8,797	9,277	335	6,500	6,835
Irish Aid		-	2,539	2,539	-	3,716	3,716
USAID		187	1,505	1,692	217	1,399	1,616
Jersey Overseas Aid Commission		-	345	345	-	-	-
Guernsey Overseas Aid Commission		-	112	112	-	-	-
Isle of Man Overseas Aid Committee		-	206	206	-	-	-
Other governments and public authorities		34	648	682	-	1,110	1,110
Comic Relief	17	32	952	984	-	785	785
ICCO	18	-	1,082	1,082	-	687	687
Other institutions		38	2,338	2,376	-	2,027	2,027
Total institutional grants		7,969	24,030	31,999	6,320	19,404	25,724

Total institutional grants of £32.0m (2009: £25.7m) include gifts in kind valued at £225,000 (2009: £228,000).

4. Incoming resources from charitable activities

	2010 Unrestricted £'000	2010 Restricted £'000	2010 Total £'000	2009 Unrestricted £'000	2009 Restricted £'000	2009 Total £'000
UK government – Department for International Development						
Platform2 youth volunteering contract	3,496	-	3,496	1,726	-	1,726
PACS2 civil society programme in India	332	-	332	-	-	-
United States Agency for International Development (USAID)						
Aidstar AIDS support and assistance programme in Haiti	103	-	103	-	-	-
Total incoming resources from charitable activities	3,931	-	3,931	1,726	-	1,726

5. Subsidiary undertakings

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

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

A charitable company limited by guarantee, incorporated in Northern Ireland, Christian Aid Ireland (Northern Ireland) was established by the Irish Churches and Christian Aid to further develop the work of Christian Aid in Northern Ireland. Christian Aid Ireland (Northern Ireland) is consolidated on a line-by-line basis in the Christian Aid group financial statements in line with FRS2. The Christian Aid Ireland (Northern Ireland) year end was 31 March 2010.

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

A charitable company limited by guarantee, incorporated in the Republic of Ireland, Christian Aid Ireland (Republic of Ireland) was established by the Irish Churches and Christian Aid to further develop the work of Christian Aid in the Republic of Ireland. Christian Aid Ireland (Republic of Ireland) is consolidated on a line-by-line basis in the Christian Aid group financial statements in line with FRS2. The Christian Aid Ireland (Republic of Ireland) year end was 31 March 2010.

Christian Aid International (CA INT)

A charitable foundation registered in Spain, Christian Aid International operates under the brand name InspirAction with the objective of raising awareness of and funds for some of the world's poorest and most marginalised communities. Christian Aid is the sole member with authority to appoint and remove trustees from the foundation. Christian Aid International is consolidated on a line-by-line basis in the Christian Aid group financial statements in line with FRS2. The Christian Aid International year end was 31 March 2010.

The British and Irish Churches Trust Ltd (BICT)

A charitable company limited by guarantee, incorporated in England and Wales, which owns Inter-Church House on behalf of Christian Aid and Churches Together in Britain and Ireland (CTBI). The year end of this company was 31 December 2009, the date of CTBI's year end. The figures below represent Christian Aid's 71.25 per cent interest. The reserves retained within BICT are related to the management of Inter-Church House.

Christian Aid Trading Ltd (CAT)

A company limited by share capital, incorporated in England and Wales. Its two shares are held by Christian Aid. Christian Aid Trading Ltd carries out the trading and commercial promotional activities of Christian Aid, the incorporated charity. The net taxable profit is transferred by gift aid to Christian Aid. The Christian Aid Trading Ltd year end was 31 March 2010.

	2010 CA NI £'000	2010 CA ROI £'000	2010 CA INT £'000	2010 BICT £'000	2010 CAT £'000	2009 CA NI £'000	2009 CA ROI £'000	2009 BICT £'000	2009 CAT £'000
Total incoming resources	3,498	3,909	2,503	525	264	2,578	4,196	515	449
Total resources expended	(3,267)	(4,390)	(2,360)	(525)	(82)	(2,526)	(3,870)	(515)	(195)
Net incoming resources	231	(481)	143	-	182	52	326	-	254
Revaluation on translation	-	(99)	(7)	-	-	-	706	-	-
Gift aided to Christian Aid	-	-	-	-	(182)	-	-	-	(254)
Retained surplus/(deficit) for the year	231	(580)	136	-	-	52	1,032	-	-
Total assets	1,160	2,718	151	51	294	1,402	3,197	46	378
Total liabilities	(244)	(350)	(15)	(37)	(269)	(717)	(249)	(32)	(353)
Total funds	916	2,368	136	14	25	685	2,948	14	25

6. Total resources expended

	Grants to partner organisations £'000	Staff costs £'000	Other direct costs £'000	Allocation of central costs £'000	2010 Total £'000	2009 Total £'000
Costs of generating voluntary income	-	5,298	9,060	943	15,301	17,720
Fundraising trading: cost of goods sold and other costs	-	-	77	-	77	190
Investment management costs	-	20	37	-	57	126
Total cost of generating funds	-	5,318	9,174	943	15,435	18,036
Development	27,432	9,959	4,181	1,721	43,293	43,605
Emergencies	13,845	2,164	989	380	17,378	16,787
Campaigning, advocacy and education	601	7,275	9,935	1,149	18,960	14,852
Total charitable activities	41,878	19,398	15,105	3,250	79,631	75,244
Governance	-	426	309	58	793	949
Total resources expended	41,878	25,142	24,588	4,251	95,859	94,229

Grant expenditure analysed by region	2010 £'000	2009 £'000
Africa	17,299	17,891
Asia and the Middle East	14,122	17,517
Latin America and the Caribbean	9,565	7,856
Global	857	1,544
UK, Ireland and Spain	35	46
Total grants to partner organisations	41,878	44,854

All our grants are to organisations not individuals. Details of grants made are available from the director of finance and information management, Christian Aid, 35 Lower Marsh, London SE1 7RL.

Costs of generating funds comprise the costs incurred in commercial trading activities, fundraising and publicity costs and investment management fees. Fundraising and publicity costs include the costs of advertising, profile-raising, producing publications and printing and mailing fundraising material, the staff costs in these areas and an appropriate allocation of central office costs.

Charitable expenditure include expenditure incurred through grants to partners and operational activities. Grants to partners are recognised as expenditure at the time of approval, when the partner is notified of the grant. Grants approved and notified to partners that have not been remitted by the end of the financial year are carried forward as 'project creditors'.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Governance costs	2010 £'000	2009 £'000
Internal audit	142	109
External audit	65	69
Trustees' expenses	15	12
Strategic management	571	759
	793	949

Allocation of central costs	Basis of allocation	2010 £'000	2009 £'000
Facilities management	Headcount	1,767	2,038
Finance	Headcount	1,104	-
Human resources	Headcount	361	343
Information systems	Headcount	1,019	1,181
		4,251	3,562

7. Staff and trustee costs

	2010	2009
	£'000	£'000
Staff costs of UK-, Ireland- and Spain-contracted staff		
Salaries	17,443	15,936
Pension contributions	1,208	1,347
National Insurance contributions	1,622	1,584
Benefits in kind	263	312
Total staff costs UK, Ireland and Spain contracts	20,536	19,179
Staff cost of overseas-contracted staff	4,632	3,657
Total staff costs	25,168	22,836

Staff numbers by location	2010	2009
	FTE	FTE
UK-, Ireland- and Spain-based staff	446	450
Overseas-based staff	279	319
Total staff FTE	725	769

FTE = full-time equivalent

Overseas staff includes 23 employees (2009: 39 employees) on UK, Ireland and Spain contracts based in the charity's overseas offices.

Staff by activity	2010	2009
	FTE	FTE
Generating funds	148	161
Charitable activities	570	601
Governance	7	7
Total staff FTE	725	769

The emoluments of the director, the highest-paid employee, were £107,867 (2009: £107,508).
The director's expenses were £5,755 (2009: £8,204).

7. Staff and trustee costs (continued)

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

	2010	2009
£100,000 to £109,999	1	1
£90,000 to £99,999	-	-
£80,000 to £89,999	1	1
£70,000 to £79,999	4	3
£60,000 to £69,999	4	2

Contributions in the year for the provision of defined contribution pension schemes to higher-paid staff were £79,000 (2009: £51,000).

Trustees' expenses	2010	2010	2009	2009
	No. of trustees	£'000	No. of trustees	£'000
Trustees' expenses – parent	16	12	17	7
Trustees' expenses – other group charities	12	3	12	5

One trustee, Dr Robert Beckford, was paid £5,000 for preparation of theological resources and conference facilitation during the year (2009: £0). Other than this, no emoluments have been paid to trustees. Trustees are reimbursed for their incidental expenses in attending board, executive and other meetings. Additionally, trustees may occasionally visit Christian Aid partners and programmes overseas with costs of such trips being met by the charity. No individual trustee claimed expenses of more than £1,500.

8a. Statement of financial activities

Net movement in funds is stated after the following charges:

	Consolidated group		Parent charity	
	2010 £'000	2009 £'000	2010 £'000	2009 £'000
Auditors' remuneration				
Fees payable to parent charity's auditors for the audit of the charity's annual accounts	43	43	43	43
Fees payable to parent charity's auditors for the audit of the charity's subsidiaries pursuant to legislation	4	4	-	-
Total audit fees	47	47	43	43
Other services	-	10	-	10
Total fees payable to parent charity's auditors	47	57	43	53
Rental costs in relation to operating leases – land and buildings	76	-	205	205
Investment manager's fee	35	51	35	51

8b. Leasing commitments – group

As at 31 March 2010 the group had annual commitments under non-cancellable operating leases of:

	2010		2009	
	Land and buildings £'000	Other £'000	Land and buildings £'000	Other £'000
Operating leases which expire after more than five years	76	-	-	-
	76	-	-	-

9. Tangible fixed assets

	Central office freehold £'000	Other leasehold/freehold property £'000	Leasehold improvements £'000	Computer equipment £'000	Office furniture, fittings & equipment £'000	Assets in the course of construction £'000	Motor vehicles £'000	Total £'000
Cost								
At 1 April 2009	1,855	203	2,580	3,105	557	484	804	9,588
Additions	-	33	31	51	50	516	219	900
Transfer between categories	-	43	-	105	62	(105)	(105)	-
Disposals	-	-	(2)	10	-	(3)	(136)	(131)
At 31 March 2010	1,855	279	2,609	3,271	669	892	782	10,357
Depreciation								
At 1 April 2009	641	24	2,466	2,522	551	-	452	6,656
Transfer between categories	-	29	-	-	22	-	(51)	-
Charge in year	37	15	62	473	29	-	158	774
Disposals	-	-	(1)	3	(7)	-	(100)	(105)
At 31 March 2010	678	68	2,527	2,998	595	-	459	7,325
Net book value								
At 31 March 2010	1,177	211	82	273	74	892	323	3,032
At 1 April 2009	1,214	179	114	583	6	484	352	2,932
Held by parent charity	1,177	211	57	273	74	892	323	3,007
Held by subsidiaries	-	-	25	-	-	-	-	25

10. Investments

	Consolidated group		Parent charity	
	2010 £'000	2009 £'000	2010 £'000	2009 £'000
As at 31 March				
Gilts – UK	10,804	12,387	10,804	12,387
Fixed-interest securities	3,860	3,180	3,860	3,180
Floating-rates notes	1,672	662	1,672	662
Sterling deposits	1,253	507	1,253	507
Investment properties	350	-	350	-
Unlisted investments	152	150	150	150
Investments in subsidiary undertakings	-	-	27	-
Total investments	18,091	16,886	18,116	16,886

Movements during the year

At the beginning of the year	16,886	15,650	16,886	15,650
Cost of acquisitions	11,385	19,978	11,410	19,978
Disposals	(10,024)	(19,498)	(10,024)	(19,498)
Unrealised (loss)/gain	(156)	756	(156)	756
Total investments	18,091	16,886	18,116	16,886

Investments forming more than 5 per cent of the investment portfolio were as follows:

	2010 £'000	2010 %	2009 £'000	2009 %
UK Treasury Government Bond 5.00% 07/09/2014	2,190	13.4	-	-
UK Treasury Government Bond 5.25% 07/06/2012	2,020	12.4	3,082	19.0
UK Treasury Government Bond 4.75% 07/06/2010	1,753	10.7	3,706	22.9
UK Treasury Government Bond 4.25% 07/03/2011	1,020	6.2	-	-
KFW FRN 15/02/2013	901	5.5	-	-
UK Treasury Government Bond 5.00% 07/03/2012	845	5.2	1,085	6.7
European Investment Bank 4.75% 06/06/12	844	5.2	838	5.3
Res Ferre 4.75% 25/01/11 EMTN	825	5.1	836	5.1
UK Treasury Government Bond 5.75% 07/12/2009	-	-	1,692	10.5
UK Treasury Government Bond 8.00% 27/09/2013	-	-	864	5.3

11. Debtors

	Consolidated group		Parent charity	
	2010 £'000	2009 £'000	2010 £'000	2009 £'000
Payments in advance for Christian Aid Week	536	391	536	391
Other prepayments	427	176	422	166
Accrued income	2,896	8,392	2,833	8,080
Other debtors	5,097	1,639	4,619	1,293
Amounts due from subsidiary undertakings	-	-	275	489
Amounts due from connected charities	-	-	501	3,554
Total debtors	8,956	10,598	9,186	13,973

12. Creditors: amounts falling due within one year

	Consolidated group		Parent charity	
	2010 £'000	2009 £'000	2010 £'000	2009 £'000
Interest-free loans from supporters	178	284	178	284
Trade creditors	1,533	1,556	1,529	1,556
Project creditors	2,999	4,367	2,978	4,367
Deferred income	287	303	287	303
Tax and social security	772	689	762	687
Other creditors	565	937	521	847
Accruals	269	103	225	97
Amounts due to connected charities	-	-	-	3,120
Total creditors	6,603	8,239	6,480	11,261

Movement on deferred income during the year:

	Consolidated group		Parent charity	
	2010 £'000	2009 £'000	2010 £'000	2009 £'000
Balance brought forward	303	1,692	303	1,692
Released to income	(303)	(1,692)	(303)	(1,692)
Received in year	287	303	287	303
Balance carried forward	287	303	287	303

13. Future commitments

In addition to the amounts shown as creditors in these accounts, there are also commitments to projects which have been accepted in principle by Christian Aid's board and are expected to be recommended for funding in 2010/11.

	Consolidated group		Parent charity	
	2010 £'000	2009 £'000	2010 £'000	2009 £'000
Commitments	19,531	19,892	18,610	18,651

14. Unrestricted funds

	Opening balance £'000	Incoming resources £'000	Resources expended £'000	Gains and losses £'000	Transfers £'000	Closing balance £'000
Consolidated group						
Operational reserve	12,000	-	-	-	4,000	16,000
General funds	2,561	61,974	(56,363)	(156)	(5,650)	2,366
General funds – Christian Aid Ireland	1,102	2,266	(2,376)	10	(10)	992
General funds – InspirAction	-	193	(77)	(7)	-	109
Fixed asset fund	2,932	-	-	-	100	3,032
Pension reserve	(9,956)	-	(426)	(7,005)	1,560	(15,827)
Consolidated group total unrestricted funds	8,639	64,433	(59,242)	(7,158)	-	6,672
Parent charity						
Unrestricted funds excluding pension reserve	17,486	61,847	(56,283)	(156)	(1,560)	21,334
Pension reserve	(9,956)	-	(426)	(7,005)	1,560	(15,827)
Parent charity total unrestricted funds	7,530	61,847	(56,709)	(7,161)	-	5,507

15. Restricted funds

Consolidated group	Opening balance £'000	Incoming resources £'000	Resources expended £'000	Closing balance £'000
In Their Lifetime	274	479	(218)	535
Denominational appeals	180	1,293	(1,103)	370
Christian Aid humanitarian appeals:				
Bangladesh cyclone	565	83	(233)	415
Burma cyclone	1,044	32	(591)	485
Darfur, Sudan	1,194	98	(594)	698
Democratic Republic of Congo	404	6	(97)	313
East Africa	102	28	(83)	47
Haiti earthquake	-	6,740	(2,491)	4,249
Indian Ocean tsunami	1,890	16	(1,817)	89
Indonesia and Philippines	-	1,491	(510)	981
Middle East	1,041	98	(473)	666
Niger	620	74	(515)	179
South Asia floods	491	86	(152)	425
Sri Lanka	-	451	(130)	321
Sudan 2004	112	(1)	(111)	-
Three Continents*	194	49	(139)	104
Zimbabwe	48	6	(54)	-
Other Christian Aid appeals	124	50	(158)	16
Disasters Emergency Committee appeals:				
Bangladesh cyclone	(79)	87	(8)	-
Burma cyclone	(141)	239	(98)	-
Democratic Republic of Congo	(122)	327	(191)	14
Haiti earthquake	-	387	(968)	(581)
Indian Ocean tsunami	-	63	(63)	-
Indonesia and Philippines	-	278	(204)	74
Middle East	-	479	(463)	16
Other donations	432	3,219	(3,008)	643
Appeals and other donations – total restricted funds	8,373	16,158	(14,472)	10,059
Institutional grants – funds in surplus	5,520	13,204	(11,385)	7,339
Institutional grants – funds in deficit	(3,336)	10,826	(10,869)	(3,379)
Total restricted funds	10,557	40,188	(36,726)	14,019

* The Three Continents appeal covered the earthquake in Pakistan, the floods in Central America and the food shortages in Malawi.

15. Restricted funds (continued)

Parent charity	Opening balance £'000	Incoming resources £'000	Resources expended £'000	Closing balance £'000
Appeals and other donations – funds in surplus	8,641	16,807	(15,285)	10,163
Appeals and other donations – funds in deficit	(342)	653	(892)	(581)
Institutional grants – funds in surplus	3,078	11,223	(8,750)	5,551
Institutional grants – funds in deficit	(3,336)	10,826	(10,869)	(3,379)
Total restricted funds	8,041	39,509	(35,796)	11,754

16. Department for International Development funding

In the year ended 31 March 2010, grants totalling £12,704,000 (2009: £8,948,000) were received by Christian Aid from the Department for International Development, as follows:

	2010 Unrestricted £'000	2010 Restricted £'000	2010 Total £'000	2009 Total £'000
Programme Partnership Agreement	7,140	500	7,640	5,580
Building disaster-resilient communities	-	511	511	756
Power to the People	-	882	882	409
For specific programmes in:				
Burma	2	1,502	1,504	996
Democratic Republic of Congo	49	1,076	1,125	978
Ghana	7	148	155	22
India	-	511	511	81
Sierra Leone	-	29	29	-
Zimbabwe	-	347	347	126
	7,198	5,506	12,704	8,948

Expenditure for the Governance and Transparency Fund (GTF301) 'Power to the People' in the year ended 31 March 2010 amounted to £927,000 (2009: £284,000).

17. Comic Relief funding

In the year ended 31 March 2010, grants totalling £984,000 (2009: £785,000) were received by Christian Aid from Comic Relief, as follows:

	2010 Unrestricted £'000	2010 Restricted £'000	2010 Total £'000	2009 Total £'000
Asia regional programme	-	49	49	145
For country programmes in:				
Angola	13	187	200	240
Brazil	13	113	126	150
Kenya	6	243	249	250
Sudan	-	360	360	-
	32	952	984	785

18. ICCO funding

Consolidated group	Opening balance	Incoming resources	Expenditure		Grants to partners £'000	Closing balance £'000
	£'000	£'000	Salaries £'000	Other costs £'000		
ACT Central Asia (Tajikistan)	(57)	252	(2)	(5)	(110)	78
Ecumenical Climate Justice Advocacy	8	-	-	(3)	-	5
Afghanistan	-	34	-	-	(34)	-
Haiti	(1)	-	-	1	-	-
Malawi	255	796	(35)	(52)	(471)	493
Total ICCO funding	205	1,082	(37)	(59)	(615)	576

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

19. Analysis of net assets

Fund balances as at 31 March 2010 are represented by:

	Unrestricted funds		Restricted funds	Total £'000
	Designated £'000	Other £'000	£'000	
Consolidated group				
Fixed assets	3,032	-	-	3,032
Investments	-	18,091	-	18,091
Current assets	-	7,979	14,019	21,998
Current liabilities	-	(6,603)	-	(6,603)
Pension liability	(15,827)	-	-	(15,827)
Total net assets	(12,795)	19,467	14,109	20,691
Parent charity				
Fixed assets	3,007	-	-	3,007
Investments	-	18,116	-	18,116
Current assets	-	6,691	11,754	18,445
Current liabilities	-	(6,480)	-	(6,480)
Pension liability	(15,827)	-	-	(15,827)
Total net assets	(12,820)	18,327	11,754	17,261

20. Pensions

Christian Aid operates a defined benefit (final salary) funded pension scheme, contributes to a defined contribution pension scheme and participates in The Pensions Trust Growth Plan.

a. Defined benefit (final salary) funded pension scheme

The scheme is closed to future accrual but has retained a salary link for active members.

(i) The amounts recognised in the balance sheet are as follows:

	2010 £'000	2009 £'000
Present value of funded obligations	(43,522)	(30,295)
Fair value of plan assets	27,695	20,339
Deficit	(15,827)	(9,956)

Amounts in the balance sheet:

Liabilities	(15,827)	(9,956)
Assets	-	-
Net liability	(15,827)	(9,956)

(ii) Changes in the present value of the defined benefit obligation are as follows:

	2010 £'000	2009 £'000
Opening defined benefit obligation	30,295	33,257
Current service cost	125	115
Interest on obligation	1,918	2,079
Actuarial losses/(gains)	11,950	(4,519)
Benefits paid	(766)	(637)
Defined benefit obligation at end of year	43,522	30,295

(iii) Changes in the fair value of the scheme assets are as follows:

	2010 £'000	2009 £'000
Opening fair value of scheme assets	20,339	22,958
Expected return	1,411	1,578
Actuarial loss/(gain)	4,945	(5,311)
Employer contributions	1,766	1,751
Benefits paid	(766)	(637)
Fair value of scheme assets at the year end	27,695	20,339

The employer expects to contribute £1,940,000 to the scheme for the year starting 1 April 2010. The current arrangements as regards to contribution levels are described in the Schedule of Contributions dated 15 December 2009.

20. Pensions (continued)

(iv) The amounts included within the statement of financial activities are as follows:

	2010 £'000	2009 £'000
Current service cost	(125)	(115)
Past service cost	-	-
Expected return on scheme assets	1,411	1,578
Interest on obligation	(1,918)	(2,079)
Total amount charged within net incoming/(outgoing) resources	(632)	(616)
Actuarial loss	(7,005)	(792)
Total amount charged to the statement of financial activities	(7,637)	(1,408)
	2010 £'000	2009 £'000
Net cumulative actuarial losses since 1 April 2002	16,684	9,679

(v) The major categories of scheme assets by value and as a percentage of total scheme assets are as follows:

	Value at 31 March 2010 £'000	Proportion %	Value at 31 March 2009 £'000	Proportion %
Equities	18,594	67%	13,263	65%
Bonds	8,896	32%	6,843	34%
Cash	205	1%	233	1%
	27,695	100%	20,339	100%

The scheme holds quoted securities and these have been valued at bid-price. The corresponding amounts from previous years are not valued at bid-prices and have not been restated. The scheme assets do not include investments issued by Christian Aid nor any property occupied by Christian Aid. The overall expected rate of return on the scheme assets has been based on the average expected return for each asset class, weighted by the amount of assets in each class.

	2010 £'000	2009 £'000
The actual return on the scheme assets in the year	6,356	(3,733)

(vi) Principal assumptions at the balance sheet date (expressed as weighted averages):

	2010	2009
Discount rate	5.50%	6.40%
Rate of increase in salaries	5.00%	4.20%
Rate of increase of pensions: LPI 5%	3.40%	2.70%
Rate of revaluation of deferred pensions in excess of the GMP	3.50%	2.70%
Inflation assumption	3.50%	2.70%
Expected return on scheme assets as at the beginning of each period presented	6.77%	6.71%

20. Pensions (continued)

Weighted average life expectancy for mortality tables used to determine benefit obligations:	2010 Years	2009 Years
Member aged 65 (current life expectancy) – male	22.4	22.3
Member aged 45 (life expectancy at 65) – male	24.5	24.4
Member aged 65 (current life expectancy) – female	25.1	25.0
Member aged 45 (life expectancy at 65) – female	27.1	27.0

(vii) The amounts for the current and previous periods are as follows:

	2010 £'000	2009 £'000	2008 £'000	2007 £'000	2006 £'000
Defined benefit obligation	(43,522)	(30,295)	(33,257)	(34,101)	(30,864)
Scheme assets	27,695	20,339	22,958	22,128	19,880
Surplus/(deficit)	(15,827)	(9,956)	(10,299)	(11,973)	(10,984)
Experience gain/(loss) on scheme liabilities	313	520	(7)	-	420
Actual return less expected return on scheme assets	4,945	(5,311)	(2,404)	(291)	1,720

b. Defined contribution pension scheme

The total cost of the defined contribution pension scheme to the charity was £914,878 (2009: £920,019). There were no outstanding or prepaid contributions at 31 March 2010.

c. The Pensions Trust Growth Plan

The Pensions Trust Growth Plan is a multi-employer pension plan which is in most respects a money-purchase arrangement but has some guarantees. The pension guarantees create a defined benefit pension obligation. Following a change in legislation in September 2005, there is a potential debt owed by participating employers of the Growth Plan in the event that an employer ceases to participate in the scheme or the scheme winds up at a time when it is not fully funded on a buy-out basis. At this point in time the trustee does not intend to wind up the Growth Plan. Following an actuarial valuation of the Growth Plan as at 30 September 2009, the updated estimated employer debt on withdrawal for Christian Aid as at 30 September 2009 was £813,000 (30 September 2008: £766,000).

21. Derivatives not included at fair value

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

At 31 March 2010, Christian Aid had commitments to buy US\$12.6m in foreign exchange forward contracts with an unrealised profit of £429,000 (2009: commitments to buy US\$12.0m in foreign exchange forward contracts with an unrealised profit of £519,000 and commitments to buy €2.3m in foreign exchange forward contracts with an unrealised profit of £82,000 (fair values calculated as at 31 March 2009)).

REFERENCE AND ADMINISTRATIVE DETAILS

Details for the year ended 31 March 2010

BOARD OF TRUSTEES

Chair

Anne Owers^{2, 4}

Vice-chair

Noel Davies²

Other trustees

Robert Beckford

Felicity Blair (resigned April 2009)

Robert Fyffe²

Carolyn Gray^{3, 4}

Stephen Hale⁴ (resigned March 2010)

Tom Hinton¹ (appointed July 2010)

Phil Hodkinson¹

Kumar Jacob^{3, 4}

Gillian Kingston

Michael Langrish

George McSorley

Morag Mylne

Roger Purce

Brian Ridsdale^{1, 4}

Charlotte Seymour-Smith⁴

Graham Sparkes

Bridget Walker

Committee advisors

Duncan Brown^{3, 4}

David Cornick² (from November 2009)

Hiranthi Fernando¹

Linda Holbeche³

Sheilagh Kesting² (term ended

November 2009)

Jenine Langrish¹

Graham O'Connell³

1 member of finance and audit committee

2 member of nominations and procedures committee

3 member of human resources advisory committee

4 member of remuneration committee

EXECUTIVE OFFICERS

Director

Daleep Mukarji

(term ended March 2010)

Loretta Minghella (from April 2010)

Associate directors

Martin Birch – finance and information management

Martin Kyndt – organisational development and performance

Jude Mackenzie – advocacy and communications

Matthew Reed – marketing and supporter care

Maria Standingford – human resources (term ended March 2010)

Paul Valentin – international

REGISTERED OFFICE

Inter-Church House

35 Lower Marsh

London SE1 7RL

PROFESSIONAL ADVISORS

Auditors

Horwath Clark Whitehill LLP

St Bride's House

10 Salisbury Square

London EC4Y 8EH

Solicitors

Bates Wells & Braithwaite

Cheapside House

138 Cheapside

London EC2V 6BB

Gregory Rowcliffe & Milners

1 Bedford Row

London WC1R 4BZ

Bankers

The Co-operative Bank plc

1 Balloon Street

Manchester M60 4EP

Investment managers

F&C Management Ltd

Exchange House

Primrose Street

London EC2A 2NY

Investment and pension advisors

Lane, Clark, Peacock LLP

30 Old Burlington Street

London W1S 3NN

LEGAL STATUS

Christian Aid is a registered charity (no. 1105851) and is a company limited by guarantee, registered in England and Wales (no. 5171525). Christian Aid is registered in Scotland under charity no. SC039150.

Christian Aid Trading Limited is a wholly owned subsidiary company limited by share capital, registered in England and Wales (company no. 1001742).

Christian Aid Ireland is registered in Northern Ireland under charity no. XR94639 and company no. NI059154 and a separate company but sharing the same name operates in the Republic of Ireland under charity no. CHY 6998 and company no. 426928.

The British and Irish Churches Trust Limited is a charitable company limited by guarantee, registered in England and Wales (charity no. 213148, company no. 472409) in which Christian Aid has a 71.25% interest.

Christian Aid International is a foundation registered in Spain (foundation number G-64979693).

FURTHER INFORMATION AND CURRENT CONTACT DETAILS

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

www.christianaid.org.uk
 www.christianaidscotland.org
 www.cymorthcristnogol.org
 www.christianaid.ie
 www.christianaid.org.uk/learn
 www.surefish.co.uk
 www.presentaid.org
 www.inspiration.org
 www.ctrlaltshift.co.uk

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

If you have any queries about our annual report, please let us know at:
 info@christian-aid.org
 or phone us on:
 +44 (0)20 7523 2225

CENTRAL OFFICE

Christian Aid
 PO Box 100
 London SE1 7RT
 Tel: +44 (0)20 7620 4444

INTERNATIONAL DEPARTMENT

Head of Africa

David Pain

Head of Asia and Middle East

Robin Greenwood

Head of humanitarian

Nick Guttman

Head of Latin America and Caribbean

Andrew Croggon

Head of programme funding

Dominic Brain

ADVOCACY AND COMMUNICATIONS DEPARTMENT

Head of advocacy and influence

Paul Brannen

Head of communications and brand

Steven Buckley

MARKETING AND SUPPORTER CARE DEPARTMENT

Head of fundraising

Ruth Ruderham

Head of marketing

Paul Langley

Head of supporter stewardship

Jeremy Wyman

FINANCE AND INFORMATION MANAGEMENT DEPARTMENT

Head of finance

John Rew

ORGANISATIONAL DEVELOPMENT AND PERFORMANCE

Head of organisational development

Maria Farres

Corporate strategy and performance manager

Aidan Timlin

HR services manager

Yewande Ifebogun

National Offices

SCOTLAND

Head of Christian Aid Scotland

Kathy Galloway
 Christian Aid
 The Pentagon Centre
 36 Washington Street
 Glasgow G3 8AZ
 Email: glasgow@christian-aid.org
 Tel: +44 (0)141 221 7475

WALES

National secretary for Wales

Jeff Williams
 Christian Aid
 5 Station Road
 Radyr
 Cardiff CF15 8AA
 Email: cardiff@christian-aid.org
 Tel: +44 (0)29 2084 4646

NORTHERN IRELAND

Chief executive Christian Aid Ireland

Margaret Boden
 Christian Aid
 Linden House
 Beechill Business Park
 96 Beechill Road
 Belfast BT8 7QN
 Email: belfast@christian-aid.org
 Tel: +44 (0)28 9064 8133

REPUBLIC OF IRELAND

Chief executive Christian Aid Ireland

Margaret Boden
 Christian Aid
 17 Clanwilliam Terrace
 Grand Canal Quay
 Dublin 2
 Email: dublin@christian-aid.org
 Tel: +353 1611 0801

SPAIN

Head of Spanish office

Mayca Frieyro
 InspirAction
 Av. Burgos 39
 6 dcha
 28036 Madrid
 Tel: +34 902 027 077

ACKNOWLEDGEMENTS

SPONSORING CHURCHES

Baptist Union of Great Britain
 Baptist Union of Scotland
 Baptist Union of Wales
 Cherubim and Seraphim Council of Churches
 Church in Wales
 Church of England
 Church of God Prophecy
 Church of Ireland
 Church of Scotland
 Congregational Federation
 Council of African and Afro-Caribbean Churches
 Council of Oriental Orthodox Christian Churches
 Countess of Huntingdon's Connexion
 Fellowship of the Churches of Christ
 Free Church of England
 Greek Orthodox Church
 Independent Methodist Churches
 International Ministerial Council of Great Britain
 Joint Council for Anglo-Caribbean Churches
 Lutheran Council of Great Britain
 Methodist Church
 Methodist Church in Ireland
 Moravian Church of Great Britain and Ireland
 New Assembly of Churches
 New Testament Assembly
 New Testament Church of God
 Non-Subscribing Presbyterian Church of Ireland
 Old Baptist Union
 Presbyterian Church in Ireland
 Presbyterian Church of Wales
 Religious Society of Friends in Britain
 Religious Society of Friends in Ireland
 Russian Orthodox Church
 Salvation Army (UK Territory)
 Scottish Episcopal Church
 Seventh Day Adventist Church
 Union of Welsh Independents
 Unitarian and Free Christian Churches
 United Free Church of Scotland
 United Reformed Church
 Wesleyan Holiness Church

ACKNOWLEDGEMENTS

All of Christian Aid's work is based on the spirit of cooperation and partnership. We would like to express our sincere thanks to the many organisations

and individuals who make our work possible. Together we strive to be part of a worldwide movement of people committed to eradicating poverty and social injustice.

We want to give special thanks to the following supporters.

Individual supporters

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

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

We would also like to extend a special thank you to a small group of supporters who have made an extraordinary commitment over five years to In Their Lifetime. The campaign will enable senior managers to respond in innovative ways to scale up some of Christian Aid's most effective work.

Institutions and trusts

Action by Churches Together (ACT) International
 Aprodev
 The Band Aid Charitable Trust
 Canadian International Development Agency
 Comic Relief
 CordAid
 DanChurch Aid
 Department for International Development
 Disasters Emergency Committee
 European Commission
 European Commission Humanitarian Aid (ECHO)
 FinnChurch Aid
 Foreign and Commonwealth Office
 ICCO
 Irish Aid

Isle of Man Government's Overseas Aid Commission
 Norwegian Church Aid
 Scottish Government
 States of Guernsey Overseas Aid Commission
 States of Jersey Overseas Aid Commission
 Swedish International Development Cooperation Agency
 United Nations Development Programme
 United Nations Food and Agriculture Organisation
 United States Agency for International Development

Corporate supporters

A C Morrison & Richards
 AFD Software Ltd
 AquAid Franchising Ltd
 Arnewood Estates
 Baxters Jewellers
 Choice Numbers
 Christian Technology Limited
 Congregational and General Insurance Co-operative Bank
 Cotteswold Dairy Ltd
 Dhaliwal Dairies
 Divine Chocolate
 Ecclesiastical Home Insurance
 Ecotricity
 EMI/ Virgin Records Ltd
 Environmental Business Products
 Everyclick
 Finlay Communications
 Forward Slash Digital
 Gaia Communications
 Gilead Sciences
 Good Call (Resource Utilities)
 Greener Solutions
 Harrow Council
 Hurstpierpoint College Ltd
 Lynn's Country Foods Limited/
 Good Little Company
 New Internationalist
 Redeem Plc
 Resource Utilities
 Revolver Music Ltd
 St Mark's Press
 Standard Life
 Switch and Give
 The Book Event People
 Traidcraft



EUROPEAN COMMISSION



Humanitarian Aid



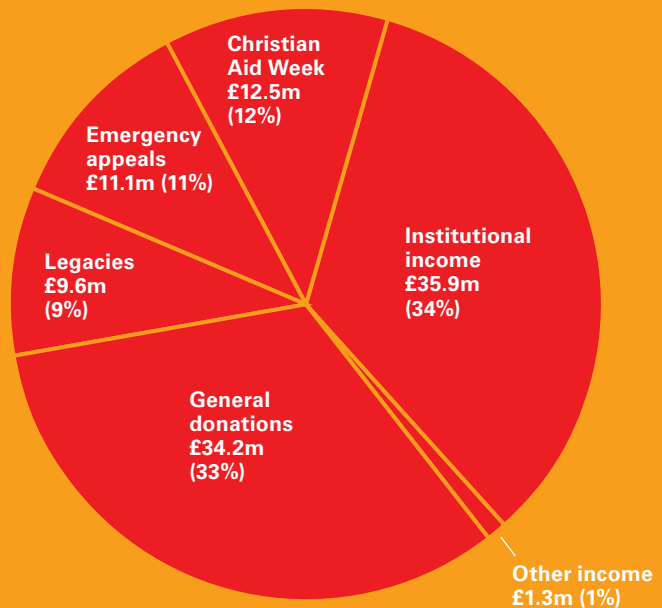
Irish Aid

Department of Foreign Affairs
An Roinn Gnóthaí Eachtracha

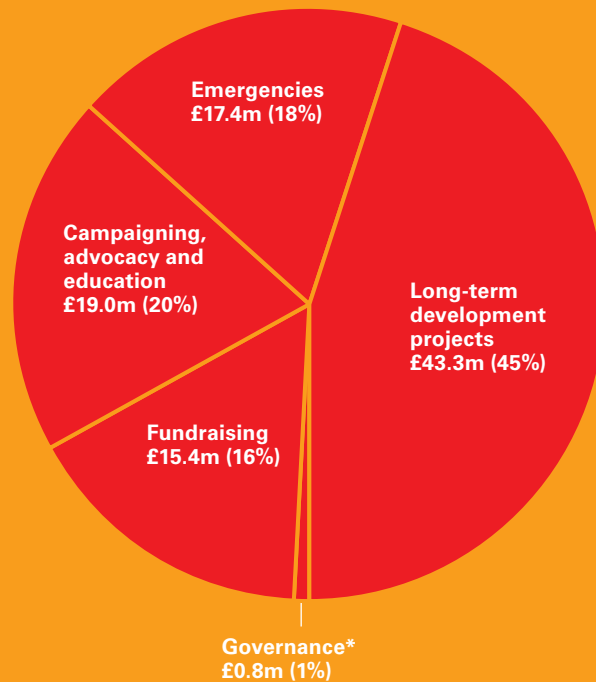


The Scottish Government

Total income: £104.6 million



Total expenditure: £95.9 million



* Governance costs are costs associated with the general running of the charity, as opposed to those costs associated with fundraising or charitable activity.

Christian Aid is a Christian organisation that insists the world can and must be swiftly changed to one where everyone can live a full life, free from poverty.

We work globally for profound change that eradicates the causes of poverty, striving to achieve equality, dignity and freedom for all, regardless of faith or nationality. We are part of a wider movement for social justice.

We provide urgent, practical and effective assistance where need is great, tackling the effects of poverty as well as its root causes.

www.christianaid.org.uk
www.christianaid.ie
www.christianaidscotland.org
www.cymorthcristnogol.org
www.inspiration.org

UK registered charity number 1105851 Company number 5171525
Scotland charity number SC039150
Northern Ireland charity number XR94639 Company number NI059154
Republic of Ireland charity number CHY 6998 Company number 426928

Edited, designed and produced by Christian Aid's Creative team.
Photographs by Christian Aid/Matt Gonzalez-Noda except where indicated.

Printed on a mixture of 80 and 100 per cent recycled FSC- and PEFC-accredited papers.

The Christian Aid name and logo are trademarks of Christian Aid;
Poverty Over is a trademark of Christian Aid.
© Christian Aid September 2010

