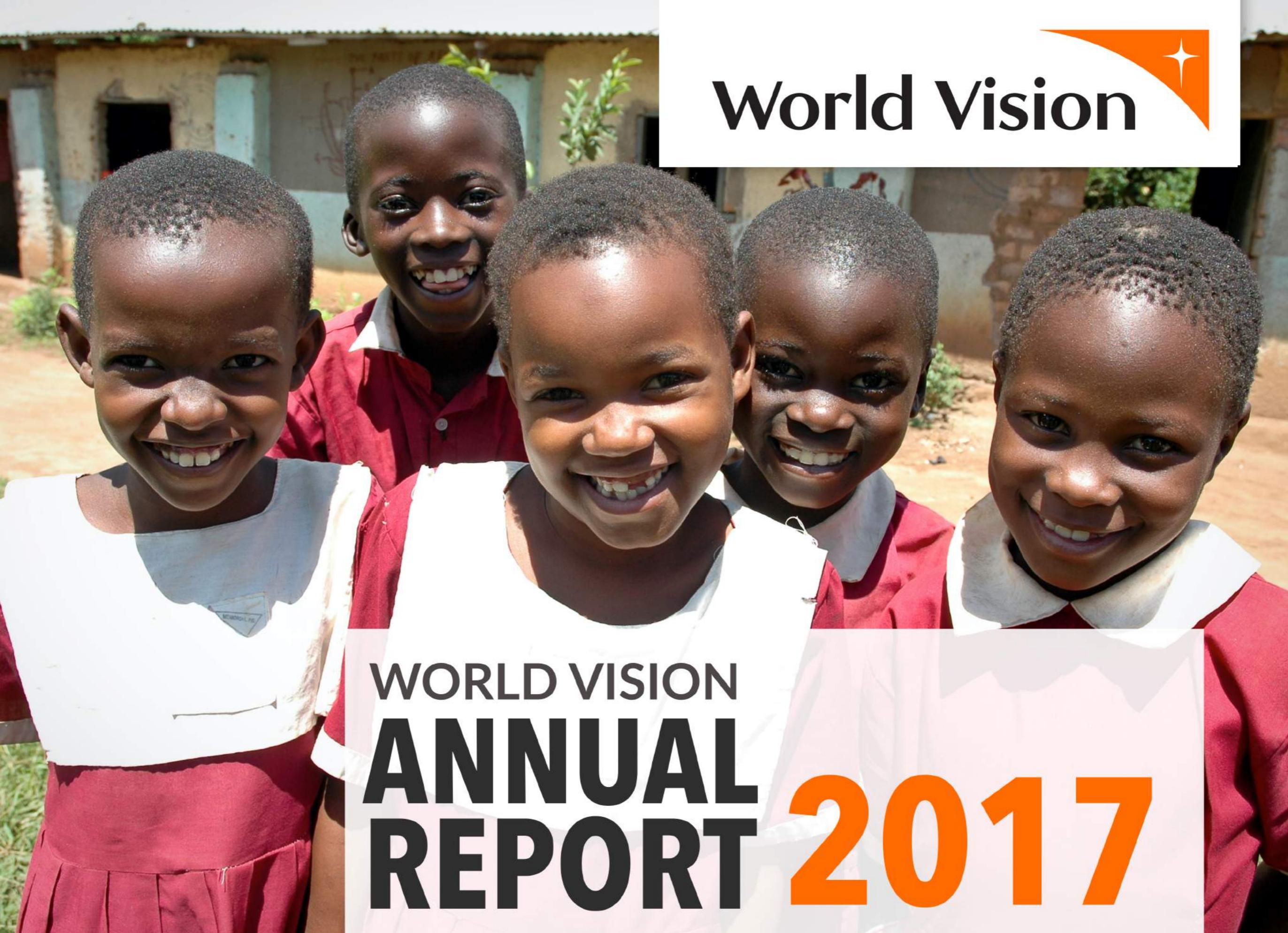




World Vision



WORLD VISION
**ANNUAL
REPORT 2017**



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A young child with dark skin and short hair is peering through a vertical wooden slat. The child is smiling slightly and looking towards the camera. The background is a blurred outdoor setting with warm tones.

Welcome

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

This will be the final message from both of us as Cathy will be stepping down as Board Chair and Helen will be retiring as Chief Executive next year. We both leave with a tremendous sense of pride in the work that World Vision Ireland has carried out and with confidence and optimism for the future.

2017 saw World Vision Ireland celebrate great achievements but also deal with huge challenges as children continued to suffer as the result of conflict and drought in far too many countries around the world. We've seen an increase in humanitarian emergencies. Meeting the needs of displaced persons present us with large but not impossible challenges. Our partnership with Irish Aid has enabled us to support and empower refugees who are the victims of the world's most devastating humanitarian crises.

This year we bid farewell to the Area Development Programmes of North Rukiga, Uganda and Mutonguni, Kenya, as they graduate from World Vision and become completely self sufficient. Although this can be a sad time for many sponsors who have built up close relationships with their sponsored children and their communities, it is a time for celebration and a time for us to thank you. These communities have transformed and are now resilient and strong enough to take control of their own destinies. This is always our aim in every community where we work. It is what success looks like and it is your support that has made this possible - your support has provided children with access to essential services like education and healthcare, ensured they have clean water to drink and has enabled families to provide for themselves. The dignity that this brings is priceless. You have helped to change lives forever. Thank you.

World Vision is making a difference in so many people in so many places, bringing hope around the globe. We are empowering communities and changing lives. Helen saw the evidence of this when she visited Tanzania with Lorraine Keane and met the most inspirational, strong and powerful women you can imagine. These women had taken a small amount of support and training and created flourishing businesses, which not only meant they could provide a hopeful and bright future for their children, but they could also change the lives of their neighbours by creating employment in their community. It is often difficult to imagine how your donation can really make a difference, but it does. It brings about the most awe-inspiring change.



We were delighted to continue our work supporting new mothers and babies with the new maternal and child health programme funded by Irish Aid in 2017. This new programme, the Access: Infant and Maternal Health Plus (AIM Health Plus) Programme, follows on from our previous AIM Health Programme which came to an end in 2016. The initial programme was a huge success and saved the lives of countless women and children. We have taken learnings, such as improving the capacity of health care facilities, from AIM Health and we believe that the new programme will be even more successful in empowering communities to provide the best start possible for all children.

Transparency is central to everything we do and it is so important that you know exactly how money you donate is spent. We are signatories to many codes and always aim to exceed the minimum standards that are required under legislation. The guidance, scrutiny and ongoing support of our board members enables us to carry out our work to the highest of standards. Our wonderful patrons and ambassadors, many of whom have travelled to witness our work on the ground, play a very important role in sharing their experiences with the Irish public. This year our wonderful supporters Liam Cunningham and Lorraine Keane donated their time and went above and beyond to raise awareness of the plight of South Sudanese refugees in Uganda and to share the stories of powerful women in Tanzania. The work they so generously do is shining light on issues no one would otherwise hear about and giving a voice to those who are usually silenced by poverty and conflict.

Without the support of our sponsors and donors our work would not exist and so many people would remain in darkness, without hope of a brighter future. We would like to thank the Irish public, Irish Aid, our child sponsors and donors and the many staff funds, trusts and foundations that raise funds for our programmes.

We would also like to thank World Vision staff in Ireland and abroad, as well as the volunteers, such as the community health workers who support our AIM Health programme. Our international staff and volunteers often leave their own families and communities to selflessly help others. Their dedication and commitment is tireless. They carry out God's work on earth and we are honoured to be able to support it.

Once again, we would like to thank everyone who has supported World Vision Ireland in 2017. We look forward to World Vision Ireland continuing its life changing work next year with your ongoing assistance.

Go raibh maith agaibh,

Cathy Honan, Board Chairperson
Helen Keogh, Chief Executive

A group of African children, mostly girls, are smiling and looking towards the camera. They are wearing light blue school uniforms. The background is slightly blurred, showing more children and some greenery.

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

WHO WE ARE

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

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

A UNIQUE APPROACH TO DEVELOPMENT

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

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



AREA DEVELOPMENT PROGRAMMES

2017 has been another busy year across our Area Development Programmes (ADPs), where our sponsors and donors have continued to support critical development in areas such as child protection, health and nutrition, education and economic development. This year we bid farewell to the ADPs of North Rukiga, Uganda and Mutonguni, Kenya, after they reached the end of their natural life cycles. This is a time for celebration – your support has made transformative change possible in the critical areas that affect the well-being of children, such as access to essential services like education and healthcare, provision of clean water, and the capacity of families to provide well for their child.

CHILD PROTECTION

A priority across all our Area Development Programmes (ADPs) is the protection of children – supporting communities to strengthen the circle of care and protection around the child, and to ensure that systems that protect children are functioning well. In Busitema ADP, Uganda, many children become involved in small-scale gold mining. Not only is such work dangerous and exploitative, but some children drop out of school altogether. A coordinated effort in 2017 led to 22 children being taken out of the mines and reintegrated into full time education. Through supporting local child rights activists to raise awareness of the dangers of gold mining, providing targeted support to vulnerable households where children are most susceptible to such labour, and engaging with police to hold mine owners to account, these children can now continue their education. Overall, reported cases of child labour in the area have reduced by 50% in the past year. Almost all adults in the community can now recognize a violation of children’s rights, and are confident in reporting them to the authorities – this has risen from less than a quarter in 2013.

We have continued to strengthen Child Protection Committees across our ADPs, equipping local leaders, teachers, health workers and police with the skills to advocate for children’s rights and ensure cases of abuse, neglect, exploitation and violence are followed up effectively.





LIVELIHOODS

Throughout 2017 we continued to strengthen Village Savings and Loans Associations across the Area Development Programmes (ADPs) we support. The number of these groups rose by a quarter in 2017, with over 250 groups now established. That means over 6,000 people and their households are now accessing basic financial services, allowing them to plan for and meet essential costs, deal with unexpected events without getting into debt, and make small investments in their farms and businesses. In Shiselweni ADP in Swaziland, World Vision has helped primary schools set up their own Savings and Loans Groups for pupils. In 2017, 397 children across 18 schools participated, learning financial literacy skills while saving pocket money to buy school supplies or support vulnerable older people living nearby their schools.

In ADPs that we support, over 90% of the population rely on the land for their livelihoods. Therefore, a key focus of our work is supporting households to increase and diversify the crops they produce. This means farming in ways that are appropriate to the climate, and which harness and protect the natural resources upon which their livelihoods depend. Despite the challenges of persistent drought in Ndala ADP, Tanzania, farmers managed to increase their production of onions – a high value crop in the area – by 50%, using water-saving irrigation techniques. In Busitema ADP in Uganda, distribution of oxen, improved agricultural equipment and training have helped increase production of staple crops such as maize and cassava, and nutritious vegetables such as orange fleshed sweet potato. This has contributed to a steady increase in the proportion of children receiving three meals a day and an improved diversity in their diet.

In 2017, hundreds of farmers and producers across our ADPs received training to help them respond to market demand, and get a better price for their produce. Farmers in Sanzawa ADP, Tanzania managed to increase prices received for high value crops such as safflower and chickpea by 60%, through collective marketing and pulling resources.



EDUCATION

We are encouraged by steadily increasing levels of literacy recorded among primary school pupils in Lunyo, Uganda, where World Vision is focusing on Education. Pupils and teachers have been supported to create engaging, culturally relevant learning materials in the local language, to help children develop their reading skills from an early age. This is among many initiatives in 2017 aimed at supporting children's learning out of school, along with establishing community libraries and distributing solar lamps to allow children to study after dark.

We are happy to note that enrolment rates have exceeded targets in Lunyo. Parents are playing an active role in the management of schools, and are lobbying local government to improve the quality of teaching and school infrastructure. Ensuring regular, nutritious daily meals in school is also important. In Shiselweni, Swaziland, 19 School Cooks completed training in food safety and hygiene, learned new ways to create nutritious meals from locally available foods – essential in a country where up to a third of children are affected by malnutrition.

We are also grateful for the continued, generous support of our partners at the Bank of Ireland Staff Fund and Electric Aid, who continue to fund essential projects across the communities we work with in Africa. In 2017, this ranged from classroom construction in the remote highlands of south west Uganda, to supporting cassava farmers in Imperi, Sierra Leone to increase the value of their product.



HUMANITARIAN RESPONSE

The Humanitarian Programme Plan 2016, funded by Irish Aid, allows World Vision Ireland to reach some of the world's most vulnerable populations in South Sudan, Somalia, Syria and Sudan. The HPP 2016 programme covered the period May 2016 to end September 2017. In 2017 World Vision Ireland received further funding to begin a two-year programme in the same countries; these projects focus on gender, education and protection and will complete their activities in 2018.

A photograph of a group of Syrian people. In the foreground, a young child with curly hair and a blue sweater looks directly at the camera with a serious expression. Behind the child, several other people, including women wearing headscarves, are visible, some looking towards the camera and others looking away. The background is slightly blurred, showing an indoor setting with a wall and some hanging items.

Seven years on, the Syrian war has had, and continues to have a long-lasting detrimental effect on innocent civilians, causing widespread displacement, poverty and suffering. Millions have been forced from their homes, either internally or in neighbouring countries, in search of safety and too many have had to make risky choices in order to survive. The Syrian violence has severely affected issues of gender. The removal of economic, social and security structures has increased the risk of violence for vulnerable groups such as women and children, inhibiting the ability of those affected to seek protection.

The HPP 2016 project implemented from May 2016- September 2017, focused on building the resilience of women and girls through protection and health services. One of the main objectives behind this project's intervention was to promote gender equality, prevent and respond to violence against women and girls and provide access to healthcare for pregnant and lactating women. Vocational training and life skills helped to challenge stereotypes and gender power differentials. In total, this project reached 23,634 people.

SYRIA

Key activities include

Establishment of women and girls spaces, where a total 2,300 women and girls participated and benefited from the centres' activities

75 women received non-formal education activities and 520 women attended vocational, life skills and language training (cosmetics, sewing, knitting, computer courses, Quran intonation, English, Turkish courses physiotherapy, nursing and midwifery)

185 women received structured psychosocial social support activities

43 gender based violence survivors received one to one counselling and were referred onto necessary health and support services

1,470 women and girls received information on protection, gender based violence and available services and health awareness

20 community volunteers were trained in psychological first aid and the referral pathway to available services; these volunteers were vital in reaching the community and providing information on WV's services

420 health awareness sessions were held in and around clinics and focused on issues such as, breastfeeding, family planning, sexually transmitted infections, child development, mental health and wellbeing (brochures distributed with MH). They also included protection and gender based violence issues

Establishment of one public health unit and one mobile clinic, through which 10,750 people received medical consultations and necessary treatment or onward referral information



SOMALIA

After decades of longstanding conflict and cyclical periods of severe weather patterns, acute humanitarian needs persist in Somalia and basic social indicators remain among the lowest in the world. The 2015-2016 El Niño phenomenon had a lasting severe impact on vulnerable people in Somalia. It worsened already prevalent drought conditions in Puntland and Somaliland and had a devastating impact on communities and their livelihoods, increasing food insecurity, cash shortages and resulting in out-migration and death of livestock. Throughout 2017 the humanitarian situation in Somalia has continued to deteriorate, leaving 5 million people in need of humanitarian assistance.

In Puntland, where World Vision Ireland is working, drought conditions impacted 150,000 people in the Bari and Nugaal regions, resulting in population movement, large depletion of livestock herds and overall strain on people's access to livelihoods, water and food sources.

In response to the drought, the HPP programme, implemented from May 2016 to May 2017, provided vital health and nutrition services for 51,000 people in Eyl district of the Puntland state. At the end of the project 67% of the population had access to basic health care services within five kilometres – a four-fold increase on the level of coverage before the start of the project. Over 41,000 girls, boys, women and men received outpatient diagnosis and treatment and 1,715 pregnant women accessed safe motherhood anti-natal and post-natal care. Both men and women in the community have greater awareness about gender roles and gender based violence, with more women now having knowledge about how and where to access support and services in their community if they are affected.

Some of the key activities that contributed to the improved health and well-being of the people of Eyl included:

20 villages (covering 80% of the population of Eyl district - approximately 51,000 people) reached through static and mobile health care services

41,185 patients (7,397 <5 girls, 6,957 <5 boys, 18,000 >5 females and 8,824 >5 males) were reached and received outpatient diagnosis and treatment

1,715 pregnant women accessed safe motherhood services

Ongoing technical training and support to Health Ministry staff at all levels – nurses, midwives, community health workers and supervisory staff

Training of community health workers to be able to provide treatment for specific conditions themselves at household and community level

Supporting targeted services to malnourished children

Training and support to 7 community groups (70 male and female members) focussed on enhancing the protection of women and children

Training for 500 households in 10 villages (3,000 people) in hygiene behaviour change

10 villages supported through integrated community case management of childhood illnesses



SOUTH SUDAN

South Sudan is the world's youngest country since gaining independence in 2011 from Sudan. Sadly, 2017 marked the 4th year of the current crisis, where nearly 4.3 million people have been displaced from their homes due to conflict, hunger, persecution and economic decline. Access to food, water and basic services is a struggle.

With thanks to funding from Irish Aid, the HPP project provided education and protections services for conflict affected women and children in Melut, Upper Nile State, located in the North East of the country. The area has large numbers of displaced people uprooted from their homes by conflict. Many of these people have lived in camp situations for several years. The HPP intervention aimed to ensure that children have access to primary education, and safe spaces ('Early Childhood Development centres' - ECD) for younger children to play and learn in safety.

Key activities include:

The activities have resulted in higher levels of literacy, an increase in school attendance with the project benefitting over 9,000 schoolchildren. It has also contributed to an improved sense of safety and increased knowledge amongst women regarding Gender Based Violence and support services available. Examples of key programme activities included:

Five Early Childhood development centres set up and 40 animators trained; 2,406 girls and boys benefitted from play and educational and psycho-social activities

42 temporary classrooms were rehabilitated and 18 semi-permanent classrooms constructed

Separate latrine facilities for boys and girls provided at four schools

165 teachers trained; 60 PTA members trained in school management

Four community-based Child Protection Committees trained and active, carrying out awareness campaigns on issues of rights and protection. particularly of children and women



SUDAN

Armed conflicts, natural disasters, disease, epidemics and chronic underdevelopment have all contributed to the humanitarian crisis in Sudan since the beginning of the 21st century. According to the UN Humanitarian Needs Overview for 2017, some 4.8 million people (of a population of 39.6 million) are currently in need of humanitarian assistance across Sudan, 48 percent of whom are children. In Blue Nile State, there are 150,320 people in need. The protracted conflict in Darfur, the Kordofan states, Blue Nile and Abyei has forced more than 3.2 million people to flee their homes, including an estimated 1.9 million children. Sudan is one of the worst situations for children in the world today.

The Irish Aid funded Protection and Education Project in Blue Nile State was implemented from 1st July 2016 to 30th June 2017 and targeted conflict affected, internally displaced people in Damazine and Al Rosaires localities. The project focussed on raising community awareness on child rights and protection issues, in addition to creating access to education and safe spaces for children and economic wellbeing for women. The strong focus on community engagement helped to increase education enrolment rates and raise awareness for protection issues, including Gender Based Violence (GBV). Overall, the project contributed to enhancing the protection, psychosocial wellbeing and education of 12,074 vulnerable girls, boys, men and women affected by conflict in Blue Nile State. The project was implemented in partnership with Labena, a national organisation and in close coordination with the Humanitarian Aid Commission, the Ministry of Education (MoE) and the Ministry of Social Welfare (MoSW).

Key activities include:

Establishment of two child friendly spaces reaching 421 children (224 boys and 197 girls), which also serve as women and girls safe spaces

18 community social workers and 12 animators trained for child friendly spaces (15 men and 15 women)

Training of 41 adults (24 men and 17 women) for the formation of two child welfare safety committees who work to keep the community safe and raise awareness on child rights

41 teachers trained in the school curriculum, child protection and gender based violence

Construction and rehabilitation of 8 classrooms in the two localities

At the women's centres, 300 women received training and starter kits for business start-ups through income generating activities

4,950 community members reached through 12 awareness raising campaigns on gender based violence

5,050 community members reached through four school enrolment campaigns which helped to boost school enrolment and retention



EMERGENCY RESPONSE FUND

The Emergency Response Fund Scheme (ERFS) supported by Irish Aid allows us to respond very quickly to critical situations. In FY '17 ERFS funding meant that World Vision could enable the treatment of 2,859 cases (including over 1,110 children under 5) in a cholera outbreak in Southern Somalia, support emergency nutrition interventions in Kodok in South Sudan and provide hygiene and heating kits for winter to 1,900 internally displaced people in Idleb, Northern Syria.

HEALTH

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

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





AIM HEALTH

The AIM Health Plus Programme is a five-year programme (2017-2021) implemented in four countries in sub-Saharan Africa: Tanzania, Sierra Leone, Mauritania and Uganda. Within these countries, the programme is implemented in eight of World Vision's existing Area Development Programmes (ADPs); while in Uganda, World Vision is pioneering a new district-wide approach to the programme in Busia District. This means that in addition to the two ADPs already established in Busia District, which represent four sub-counties, the programme is being implemented in an additional 12 sub-counties in the district. This approach is relatively new for World Vision and provides an exciting opportunity to scale-up our AIM Health Plus Programme.

The AIM Health Plus Programme will implement World Vision's "7-11" strategy which is a package of interventions for pregnant women and children under the age of two. The interventions are evidence-based, cost-effective preventive practices that address the primary causes of maternal and child mortality and illness. The core emphasis is on pregnant women, newborns and children under the age of two because the greatest burden of mortality, illness and undernutrition lies within these groups.

7-11 Strategy

The “7-11” strategy takes a 360 degree approach to behaviour change – focussing on household, community and environmental levels. At the household level, Timed and Targeted Counselling (ttC) is implemented. This involves Community Health Workers (CHWs) promoting “7-11” interventions covering the first 1,000 days of life (7 for the pregnant women, 11 for children under the age of two) to mothers using a timely, targeted and behaviour change counselling approach. All messages are delivered by CHWs visiting a woman’s home, with the intention that key decision makers in the family, such as male partners and grandmothers will also be present and receive the information. Importantly, CHWs tend to be local volunteers who are selected by their own community to help improve health in their area. Over 2,000 CHWs are engaged with AIM Health Plus and they all receive intensive training on ttC to be able to effectively counsel households on health promotion and illness prevention.

At the community level, AIM Health Plus helps to empower health-focused community groups known as Community Committees (COMMs) to coordinate and manage activities leading to improved overall community health and strengthened civil society. They do this through assessing and responding to the health needs of their local area.



At the environmental level, AIM Health Plus deploys World Vision's Citizen Voice and Action (CVA) approach to community level advocacy.



This approach aims to improve accountability from the administrative and political sections of government (both local and national) in order to improve the delivery of public services. Community members are educated about their rights and what services should, by law, be available to them in their health facilities. Through providing citizens with knowledge about their rights and a simple set of tools designed to empower them to protect and enforce those rights, communities can hold duty bearers accountable to provide services.

The AIM Health Plus Programme implements these approaches in partnership with local Ministries of Health to ensure sustainability of the programme outcomes.

Digital Health is also embedded into the AIM Health Plus Programme, whereby CHWs are equipped with mobile phones allowing them to improve the quality and efficiency of their work. The mobile phones not only help CHWs to deliver the “7-11” messages to households but also log the pregnant woman's data and send their information to that clinic instantly saving them valuable time. The mobile phone acts as an aid to remind the CHW when to visit the pregnant woman or mother, like when her baby is due for his or her next immunization. The digital health solution was launched in Sierra Leone and Uganda during the initial phase of AIM Health. World Vision will continue to strengthen this digital health solution in those countries and also introduce it to Tanzania and Mauritania via the AIM Health Plus Programme.



The groundwork of the programme was laid this year, beginning with the baseline assessment for each country which took place during the summer months of May, June and July. The baseline not only enables us to measure the impact of AIM Health Plus, but importantly, it also provides valuable information for the implementation of the programme.

Initial implementation of the programme also began in 2017 with a particular focus on strengthening partnerships within ADPs, especially with established local groups, government ministries and other stakeholders to ensure long term sustainability of programme outcomes. Other areas of focus have included training of CHWs, moving forward Digital Health implementation in all countries, addressing some of the gaps identified within health facilities and introducing tailored interventions to improve nutrition within families. CHWs, along with community groups, have been busy identifying the most vulnerable households in communities to ensure that they receive the support they need through the programme.

The programme is now well positioned for a strong year of implementation in 2018, in partnership with the Ministries of Health, CHWs, COMMs and other groups that we work so closely with in our ADPs.

THE SUPPORTER EXPERIENCE

The supporter experience continues to be one of our highest priorities and we are committed to making child sponsorship a life-changing experience for both sponsors and children. Throughout 2017 we continued to improve and enhance how supporters' donations change children's lives and futures.



CAMINO WALK

The Camino Walk took place in Spain from 23rd-30th September, with 10 supporters participating. Funds raised from this trip are contributing to a livelihoods programme in Tanzania.



SPONSOR COMMUNICATIONS

The World Vision global project aims to enhance both the Annual Progress Report (APR) for each child which is sent to their sponsor, as well as the Christmas card/New Year greeting card which is sent from each sponsored child to their sponsor. One of the most important aspects to this project has been to make the greeting cards a more meaningful participation from each child, by creating new prompts for children to share their hopes and dreams, and allowing them to more creatively express themselves.



Summer Roadshow

World Vision was on the road during the summer months, and our bright orange campervan could be found on the Dublin city centre streets, summer markets and local festivals, where our campaigners shared a World Vision virtual reality experience, bringing to life first hand experiences in some of the areas in which we work.

A Time to Celebrate

We were delighted to share with our sponsors the news that our ADP in Kenya had transitioned into complete self-sufficiency and no longer needed our help. Our long-term aim with all our Area Development Programmes (ADPs) is that we eventually become 'redundant' and we wish the community all the very best as they move forward and continue their development journey, using all the skills and tools learned during their partnership with World Vision.





COMMUNICATIONS & ADVOCACY

Mother's Day Campaign

This year's Mother's Day social media campaign to raise awareness of AIM Health took place between the 18th and 26th of March.

Liam Cunningham featured in this year's video, which was a huge success. There was an increase in all KPIs when compared to last year. This year's video was viewed 413,999 times; almost 100,000 more than last year. Website clicks improved on last years campaign by 86% and overall impressions have improved by 15%.





Maser trip to Uganda/ World Refugee Day

Street artist Maser and creative company Apartial teamed up with World Vision to work with South Sudanese refugees and produce vibrant and empowering art creations in Bidi Bidi refugee camp. The project aimed to raise awareness of the South Sudan crisis and also raise awareness of Uganda's commendable response to this crisis.

Apartial contacted World Vision to see if we wanted to partner with them in bringing art creations to Bidi Bidi. They wanted to work with World Vision because our approach to development and humanitarian work focuses on empowering communities and children to change their own situations. This inclusive and child / youth focused approach was the perfect fit for this project.

Using his own designs as well as stencils of designs created by other international artists, Maser, with the assistance of young refugees, created art pieces in and on Child Friendly Spaces in Bidi Bidi. The idea was to create a really vibrant, fun and interactive experience for these South Sudanese young people who have been through so much.

The aim was to not only raise awareness of the crisis in South Sudan but also to involve community youth groups and refugees in Bidi Bidi in creating beautiful artwork that hope instils.



Award winners!

On the 31st of May World Vision won a prestigious Public Affairs Excellence Award for the Best Online Video. The video featured Liam Cunningham surprising Syrian refugee youth, Hussam in Germany. The Public Affairs Excellence Awards are cross sectoral international awards so we were in competition with organisations from all industries, including the banking sector and multinationals. We were initially shortlisted from over 200 applications in our category to the final three and then won!

Niamh Cooper (WV Ireland) and Laura Gemmell (Global Centre Communications Public Affairs team) receive the European Excellence Award on behalf of World Vision. Photo: Bernal Revert

Liam Cunningham trip to North Uganda

Liam Cunningham and TV3 reporter Collette Fitzpatrick visited North Uganda to raise awareness of the situation in South Sudan and the influx of refugees into the area as a result of it. TV3 aired news reports and also a half hour documentary entitled “The World’s Biggest Refugee Camp” following the trip. Liam participated in a number of TV and radio interviews on his return.

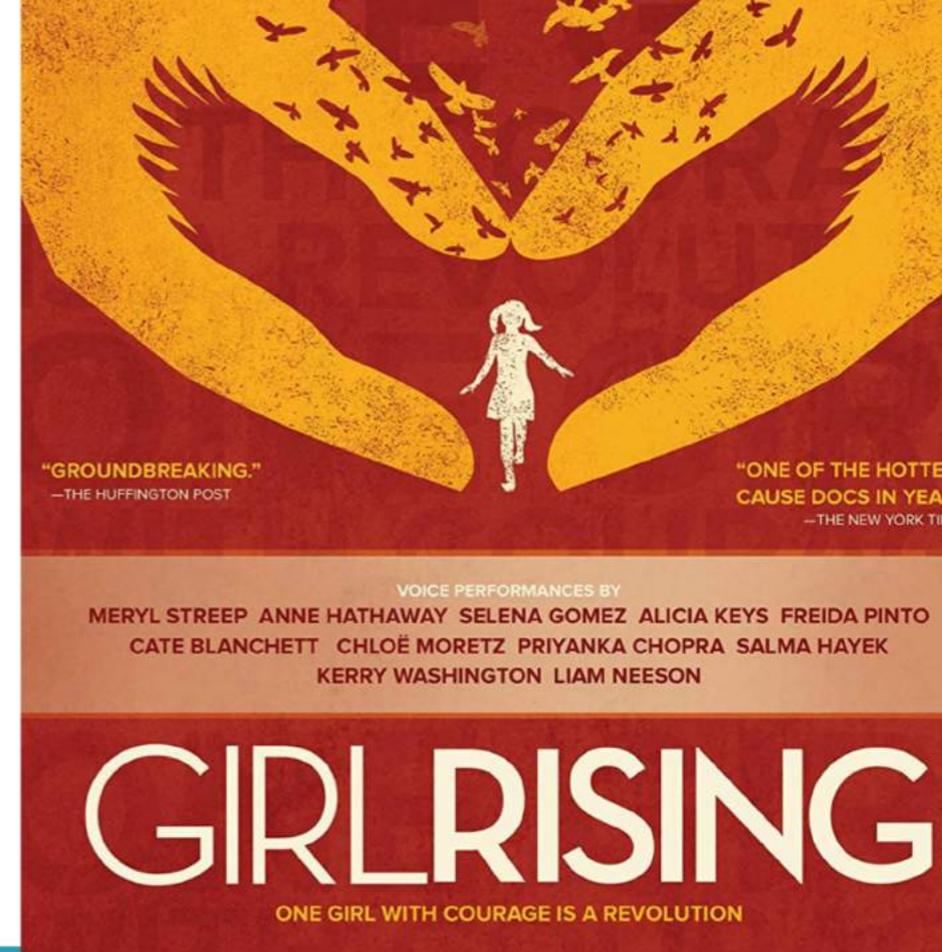




Movie Screenings

We continued to travel the country to screen the movies 'Girl Rising' and 'Human'.

The aim of these screenings is to raise awareness of issues such as maternal and child health, to create dialogue around these issues and to encourage participants to become global citizens in responding to them.



Galway County Council and Youth Work Galway

World Vision Ireland has been working closely with Galway County Council, using learnings from World Vision's Social Cohesion report to advise them on how best to integrate Syrian refugees who have arrived in Galway.

We are also working with our government funded national youth committee 'Comhairle na Nog' in making sure refugees are welcomed and integrated successfully. We have held talks and workshops (over 200 students have participated) about the role of youth in social cohesion and promoting peaceful communities. We are currently working on the design of training materials for Youth Workers who work with refugees from Syria and DRC in two counties in Ireland.



This year Galway County Council 'Comhairle na Nog' entered the "Supporting Refugees" project in the all-island Pride of Place competition; a competition that acknowledges great work done by communities. Minister of State Ciaran Cannon attended the awards ceremony and praised World Vision for its work around Social Cohesion and the SDGs. We were delighted when the project won the IPB Pride of Place Award for the best Community Based Youth Initiative!

SDGs

On 25th of September 2017 World Vision Ireland, as part of its Make Ireland Sustainable For All Project marked the 2nd anniversary of the adoption of the Sustainable Development Goals (SDGs).



A social media campaign was run in the 17 days leading up to the 2nd anniversary. Each day, one of the 17 Goals were highlighted and promoted on World Vision Ireland's social media platforms. On Monday 25th of September, World Vision Ireland, the Irish Environmental Network (IEN) and All Together in Dignity organised a rally and public march to highlight the Sustainable Development Goals. Over 50 people gathered on Rosie Hackett bridge, in Dublin city centre, representing the Irish public and members of Coalition 2030. In direct view of the city's busiest thoroughfare, O'Connell bridge, the group hung a banner, asking 'Will Ireland #Light the Way Again?' and deliver on the SDGs. The group then marched through the city, stopping at key landmarks. At each stop participants spoke about the transformational nature of Agenda 2030 and urged the Irish Government to fulfill its commitments and implement the 2030 Agenda for Sustainable Development.

The event was captured live on social media under #Act4SDGs and on video by IEN's communication team. It received coverage by the Irish Times (<https://www.irishtimes.com/news/environment/irish-response-to-climate-change-woefully-inadequate-say-ngos-1.3233573>) and an interview with participants featured on Newstalk radio station

WORLD VISION OF IRELAND

Company Limited by Guarantee

Annual Report & Audited Financial Statements
Year ended 30 September 2017

WORLD VISION OF IRELAND

Company Limited by Guarantee

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Directors and Other Information

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

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

The directors present their report together with the audited financial statements for the year ended 30 September 2017.

A detailed review of the aims and activities of World Vision Ireland is published in an Annual Report incorporating the financial statements. Total income for the year amounted to €9,187,249 (2016 - €9,065,212). At the end of the year the charity has assets of €6,174,296 (2016: €4,666,384) and liabilities of €2,274,801 (2016: €195,983).

Directors

During the year Stella Mew retired as a director and Frank Dunne was appointed. There were no other changes in directors during the year.

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

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

Structure, Governance and Management

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

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

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

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

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

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

Reserves

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

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

The Board has determined that the appropriate level of free reserves which are not invested in tangible fixed assets should be equivalent to 90 days' expenditure, approximately €600,000. All direct grant related expenditure is covered by restricted funds (see above) and so is excluded from this estimation. Our policy is, therefore to maintain reserves at that level by means of annual operating surpluses and judicious management of expenses and of our foreign exchange risk.

Risk Management

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

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

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Accounting Records

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

Auditors

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

Principal activities and review

2017 was a busy year for World Vision Ireland. While continuing to focus on making progress in the Area Development Programmes for which we have responsibility we are also looking after our AIM Health Programme - with its focus on maternal and infant health (supported by Irish Aid) - and our contribution to the EBODAC project (focused in Sierra Leone in response to the Ebola crisis). We are very pleased that our AIM Health Programme has been authorised for a second phase, it is delivering transformational change for mothers and children and we are very privileged to be in a position to lead this work.

Along with other organisations in the sector we continue to work hard to retain and recruit supporters and we are very grateful for the contributions that thousands of individuals and families make to World Vision, each week, each month and each year. While we acknowledge that public confidence in the NGO sector has been undermined in recent years and that we are slowly emerging from a significant economic downturn, we want to assure our community that we operate to the highest standards and are very conscious of the need to ensure that your donations are used as effectively and efficiently as possible in supporting our work in the field. We are satisfied that these accounts present a true and fair reflection of our finances and give an insight into the complexity of managing an NGO trusted to administer private, national governmental and international public and private income streams, with their varying complexities in terms of reporting timelines, accountability requirements and association or non-association with specific projects. In all of this, please be assured that we are committed to being the most transparent NGO in Ireland and, to that end, all of our financial information is published on our website.

Within the organisation the Board worked closely with the Executive Team and wider management group to bring our new strategy for the period 2017 to 2020 to life. We were very fortunate that the period of our strategy development coincided with the same process being undertaken by the Global Partnership. We are very confident that decisions we have made about the future focus for our Irish organisation are aligned with their thinking about the role of development work and about the challenges facing us in the years ahead.

Clearly, our focus remains on long term development support - with our specific focus on children. We are able, we believe, to fully realise the World Vision to 2030: "Our vision for every child, life in all its fullness. Our prayer for every heart, the will to make it so". We are also conscious, however, of the continuing refugee crisis and the fragility this creates in the lives of so many. This too is reflected in our strategic focus.

During the year we said goodbye to our longstanding Board Member Stella Mew and celebrated and gave thanks for her significant work at the Board over many years. A new Board Member, Frank Dunne, joined us in February and has also joined our finance sub-committee, making a very positive contribution. Our Board Member Tara Doyle was elected to the International World Vision Board, a tremendous honour for the Irish organisation and a great reflection on both Tara's ability and her commitment to the organisation.

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In the final quarter of the year, aware that our Chief Executive Helen Keogh had communicated her decision to retire in May 2018, we commenced the process of recruiting a new Chief Executive, in order to allow ourselves sufficient time to ensure we could identify the right candidate. We were very pleased with the calibre of applicants for the post, believing it to be a very positive reflection on our organisation, and we are satisfied that the incoming Chief Executive will be in a position to build on the work undertaken by Helen. During her tenure we have supported her in building a confident, effective and resilient organisation and we want to offer her our heartfelt thanks, wishing her every success in her retirement.

Looking ahead, we believe that, as a Board, we are responsible for the stewardship of the organisation and that we are accountable to you, our sponsors, for how World Vision Ireland operates. We thank you for your continuing support, without you we wouldn't be able to undertake this work, on your behalf. Your commitment reminds us that reducing poverty and improving the lives of children remains an achievable and noble objective.

Future Developments

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

On behalf of the Board

Cathy Honan)
) Directors
Kristin Quinn)

25 April 2018

WORLD VISION OF IRELAND
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Directors' responsibilities statement

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

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

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

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

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

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

In so far as the directors are aware:

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

On behalf of the board

Cathy Honan
Director

Kristin Quinn
Director

25 April 2018

Independent auditor's report to the members of
World Vision of Ireland
Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the financial statements of World Vision of Ireland ('the company') for the year ended 30 September 2017 which comprise the statement of financial activities, the balance sheet, the cash flow statement, the statement of changes in funds, and the related notes to the financial statements, including a summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 September 2017 and of its net outgoing resources for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

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

Other information (continued)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

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

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. The description forms part of our Auditor's Report.

WORLD VISION OF IRELAND
Company Limited by Guarantee

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

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

Our report is made solely to the company's shareholders, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's shareholders 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 any responsibility to anyone other than the company and the company's shareholders, as a body, for our audit work, for this report, or for the opinions we have formed.

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

Chartered Accountants
 Statutory Audit Firm

25 April 2018

WORLD VISION OF IRELAND
Company Limited by Guarantee

Statement of financial activities
Year ended 30 September 2017

	Note	Restricted funds €	Unrestricted funds €	Total 2017 €	Total 2016 €
Incoming resources					
Voluntary Income	4	2,057,356	1,227,274	3,284,630	3,460,989
Irish Government grants	5	3,951,507	251,911	4,203,418	4,226,952
European Union	6	1,699,201	-	1,699,201	1,377,271
Total incoming resources		<u>7,708,064</u>	<u>1,479,185</u>	<u>9,187,249</u>	<u>9,065,212</u>
Resources expended					
Cost of generating funds	8	698,641	611,820	1,310,461	1,326,194
Charitable activities	7	9,999,398	881,258	10,880,656	9,574,576
Total resources expended		<u>10,698,039</u>	<u>1,493,078</u>	<u>12,191,117</u>	<u>10,900,770</u>
Net (outgoing)/incoming resources		(2,989,975)	(13,893)	(3,003,868)	(1,835,558)
Total funds at 1 October 2016		<u>3,805,513</u>	<u>624,088</u>	<u>4,429,601</u>	<u>6,265,159</u>
Total funds at 30 September 2017		<u>815,538</u>	<u>610,195</u>	<u>1,425,733</u>	<u>4,429,601</u>

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

Detailed comparative figures are presented in note 3.

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

WORLD VISION OF IRELAND
Company Limited by Guarantee

Balance sheet
as at 30 September 2017

	Notes	2017		2016	
		€	€	€	€
Current assets					
Debtors	13	2,777,407		2,101,061	
Cash at bank and in hand		3,395,572		2,565,323	
		<u>6,172,979</u>		<u>4,666,384</u>	
Creditors: amounts falling due within one year	14	<u>(2,228,238)</u>		<u>(195,983)</u>	
Net current assets			<u>3,944,741</u>		<u>4,470,401</u>
Total assets less current liabilities			<u>3,944,741</u>		<u>4,470,401</u>
Creditors: amounts falling due after more than one year	15	<u>(2,519,008)</u>		<u>(40,800)</u>	
Net assets			<u>1,425,733</u>		<u>4,429,601</u>
Reserves					
Unrestricted reserves			610,195		624,088
Restricted reserves			<u>815,538</u>		<u>3,805,513</u>
Net funds			<u>1,425,733</u>		<u>4,429,601</u>

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

The financial statements were approved by the Board on 25 April 2018 and signed on its behalf by

Cathy Honan
Director

Kristin Quinn
Director

WORLD VISION OF IRELAND
Company Limited by Guarantee

Cash flow statement
Year ended 30 September 2017

	2017	2016
	€	€
Cash flows from operating activities:		
(Deficit)/surplus for the year	(3,003,868)	(1,835,558)
Movement in debtors	(676,346)	(783,221)
Movement in creditors	4,551,263	(12,904)
Net cash (outflow)/inflow from operating activities	<u>871,049</u>	<u>(2,631,683)</u>
Cash flows from financing activities:		
Repayment of loans	(40,800)	(40,800)
Net cash outflow/(inflow) from financing activities	<u>(40,800)</u>	<u>(40,800)</u>
Change in cash and cash equivalents in the year	830,249	(2,672,483)
Cash and cash equivalents at 1 October 2016	2,565,323	5,237,806
Cash and cash equivalents at 30 September 2017	<u>3,395,572</u>	<u>2,565,323</u>

The notes on pages 14 to 26 form an integral part of these financial statements.

WORLD VISION OF IRELAND
Company Limited by Guarantee

Statement of changes in funds
Year ended 30 September 2017

	Restricted Funds €	Unrestricted Funds €	Total €
Incoming resources			
Balance at 1 October 2015	4,201,911	2,063,248	6,265,159
Net incoming/(outgoing) resources	(2,396,398)	560,840	(1,835,558)
Transfer of unrestricted funds	2,000,000	(2,000,000)	-
Balance at 30 September 2016	<u>3,805,513</u>	<u>624,088</u>	<u>4,429,601</u>
Balance at 1 October 2016	3,805,513	624,088	4,429,601
Net incoming/(outgoing) resources	(2,989,975)	(13,893)	(3,003,868)
Balance at 30 September 2017	<u><u>815,538</u></u>	<u><u>610,195</u></u>	<u><u>1,425,733</u></u>

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

WORLD VISION OF IRELAND
Company Limited by Guarantee

Notes to the financial statements
Year ended 30 September 2017

1. General information and accounting policies

World Vision of Ireland is a child-focussed overseas aid agency and registered charity, operating as "World Vision Ireland". It is a CLG - Company Limited by Guarantee incorporated in the Republic of Ireland, and exempted under section 1180 of the Companies Act 2014 from the requirement to display the company type at the end of its name. The Mews, Garland House, Rathmines Park, Dublin 6 is the registered office and also the principal place of business of the company.

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

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

1.1. Statement of compliance and basis of preparation

The financial statements of the company for the year ended 30 September 2017 have been prepared on the going concern basis and in accordance with:

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

1.2. Income

All resources raised by World Vision Ireland are used in furtherance of its charitable objectives as a Christian humanitarian relief and development agency. World Vision Ireland is a member, along with other World Vision offices, of the World Vision Partnership, a not for profit corporation registered in the State of California U.S.A., whose board is representative of the world wide partnership. The term "partnership" is used to signify shared mission and Christian values and is not meant to be interpreted in the legal sense of the word, in that World Vision entities are not partners in the legal sense. World Vision Ireland is autonomous in developing its own organisational objectives, strategies, plans and budgets. World Vision Ireland has established bilateral relationships with several Southern World Vision offices for the purpose of carrying out development programmes. It is the policy of World Vision Ireland to distinguish restricted income from unrestricted. Restricted income refers to funds given subject to conditions imposed by the donor or implied by the nature of the appeal. See also note 4 below.

1.3. Incoming Resources

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

Child Sponsorship

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

Irish Government and European Union

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

Donated goods and services

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

1.4. Funds

The company maintains the following funds:

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

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

1.5. Resources Expended

Expenditure is accounted for on an accruals basis.

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

- Costs of generating funds comprise the costs associated with attracting voluntary income and funding.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to an activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Note 8.

- Direct expenditure on charitable activities primarily comprises amounts paid to World Vision International, which manages the transfer of funds to the programme countries for the development programmes funded by World Vision Ireland.

1.6. Taxation

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

1.7. Foreign currencies

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

1.8. Retirement benefits

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

1.9. Tangible fixed assets and depreciation

Tangible fixed assets are stated at costs less accumulated depreciation.

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

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

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

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

1.10. Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised and disclosed under tangible assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged against income a straight line basis over the lease term.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the lease term.

1.11. Critical accounting judgements and key sources of estimation uncertainty

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

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

The following area is considered to involve the critical judgement and source of estimation uncertainty when applying the accounting policies

Cost Allocation

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

1.12. Financial instruments

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

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

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

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

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

2. Net incoming/(outgoing) resources	2017 €	2016 €
Net incoming/(outgoing) resources is stated after charging:		
Operating lease rentals		
- Land and buildings	65,082	68,560
Auditors' remuneration	13,450	10,081
and after crediting:		
Net foreign exchange gain/(loss)	(3,423)	(15,135)

WORLD VISION OF IRELAND
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Notes to the financial statements
Year ended 30 September 2017

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

	Notes	Restricted funds €	Unrestricted funds €	Total 2016 €
Incoming resources				
Voluntary income		2,075,122	1,385,867	3,460,989
Irish Government grants		3,987,691	239,261	4,226,952
European Union		1,377,271	-	1,377,271
Total incoming resources		7,440,084	1,625,128	9,065,212
Resources expended				
Cost of generating funds		706,666	619,528	1,326,194
Charitable activities		9,129,816	444,760	9,574,576
Total resources expended		9,836,482	1,064,288	10,900,770
Net (outgoing)/incoming resources		2,396,398	560,840	1,835,558
Transfers between funds		2,000,000	(2,000,000)	-
Total funds at 1 October 2015		4,201,911	2,063,248	6,265,159
Total funds at 30 September 2016		3,805,513	624,088	4,429,601

4. Voluntary income	Restricted funds €	Unrestricted funds €	Total 2017 €	Total 2016 €
Committed giving schemes	1,751,123	437,781	2,188,904	2,305,247
Tax reclaims	-	561,960	561,960	496,626
Corporate donations etc.	55,595	-	55,595	73,075
Emergency appeals	204,097	-	204,097	12,137
Bank interest	-	9,234	9,234	14,647
Other donations	46,541	218,299	264,840	559,257
	2,057,356	1,227,274	3,284,630	3,460,989

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

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

WORLD VISION OF IRELAND
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Notes to the financial statements
Year ended 30 September 2017

5. <u>Irish Government funding (Irish Aid)</u>	Amount 2017 €
Emergency Response Fund	375,000
Somalia HPP Puntland Integrated project	742,555
South Sudan HPP Emergency protection for children and women affected by conflict	655,195
Sudan HPP Blue Nile	371,277
Syria Emergency surge response for IDPs and conflict affected communities	414,957
	2,558,984
Civil Society Development Fund Multi-annual grant	
Access Infant & Maternal (AIM) health programme, in Kenya, Tanzania, Sierra Leone, Uganda and Mauritania.	1,644,434
Total Irish Government funding	4,203,418

Irish government funding is received annually, and is used for the purpose stated in the grant agreement. €994,115 (2016: €Nil) of the AIM funding was received after the year end.

6. <u>European Union funding</u>	Amount 2017 €
Ebola Vaccine Deployment, Acceptance & Compliance (EBODAC) project	1,699,201
Total European Union funding	1,699,201

€1,540,801 (2016: €1,377,271) of this EBODAC funding was received after the year end.

WORLD VISION OF IRELAND
Company Limited by Guarantee

Notes to the financial statements
Year ended 30 September 2017

7. Charitable activities

	Restricted funds €	Unrestricted funds €	2017 Total €
Remittances to overseas programmes			
Kenya	271,396	-	271,396
Mauritania	539,877	136,444	676,321
Sierra Leone	1,219,615	53,668	1,273,283
Somalia	798,502	-	798,502
South Sudan	720,773	9,096	729,869
Sudan	337,506	-	337,506
Swaziland	309,352	-	309,352
Syria	272,888	-	272,888
Tanzania	402,237	352,981	755,218
Uganda	602,939	200,118	803,057
Bosnia	174,284	-	174,284
	<u>5,649,369</u>	<u>752,307</u>	<u>6,401,676</u>
AIM/EBODAC centrally managed costs:			
AIM - salaries	192,177	-	192,177
AIM - other	193,326	-	193,326
EBODAC - salaries	194,049	-	194,049
EBODAC - other	393,583	-	393,583
EBODAC advance refundable (Note 15)	2,519,008	-	2,519,008
*Partnership costs	191,304	25,063	216,367
	<u>9,332,816</u>	<u>777,370</u>	<u>10,110,186</u>
Associated costs	87,628	9,998	97,626
	<u>9,420,444</u>	<u>787,368</u>	<u>10,207,812</u>
Programme support costs	542,401	61,881	604,282
Advocacy, education and research	36,553	32,009	68,562
	<u>9,999,398</u>	<u>881,258</u>	<u>10,880,656</u>

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

	Direct expenditure	Allocated expenditure	2017 Total
Project expenses and remittances	10,200,539	7,273	10,207,812
Programme support costs	522,820	81,462	604,282
Advocacy, education and research	60,319	8,243	68,562
	<u>10,783,678</u>	<u>96,978</u>	<u>10,880,656</u>

WORLD VISION OF IRELAND
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Notes to the financial statements
Year ended 30 September 2017

8. Breakdown of costs incurred

	Basis of allocation	Cost of generating funds	Direct charitable expenditure	2017 €	2016 €
Salaries including pension costs *	Headcount	397,009	580,321	977,330	846,812
Travel and subsistence	Direct	-	53,063	53,063	48,011
Marketing costs	Direct	847,634	1,470	849,104	1,039,363
Advocacy	Direct	-	13,793	13,793	1,102
Secretarial, recruitment & training	Headcount	3,394	7,893	11,287	38,374
Office occupancy and supplies	Headcount	26,973	53,767	80,740	107,150
Equipment, computer and leasing	Headcount	13,134	30,545	43,679	38,245
Auditors' remuneration	Direct	-	13,450	13,450	10,081
Finance and bank charges	Direct	22,317	12,745	35,062	34,710
Exchange (gains)/ losses	Direct	-	3,423	3,423	15,135
		<u>1,310,461</u>	<u>770,470</u>	<u>2,080,931</u>	<u>2,178,983</u>
Allocated costs included above		<u>42,396</u>	<u>92,710</u>	<u>135,106</u>	

*For AIM/EBODAC centrally managed salary costs, see note 7.

WORLD VISION OF IRELAND
Company Limited by Guarantee

Notes to the financial statements
Year ended 30 September 2017

9. Employees

	2017	2016
Number of employees		
The average monthly numbers of employees during the year were:		
Programmes, advocacy and communications	12	11
Fundraising and supporter care	18	7
Governance, finance and IT	5	5
	<u>35</u>	<u>23</u>
Employment costs	2017	2016
	€	€
Wages and salaries	1,118,943	891,436
Social welfare costs	125,943	101,018
Other pension costs	58,675	65,462
	<u>1,303,561</u>	<u>1,057,916</u>

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

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

	2017	2016
€60,001 - €70,000	2	2
€70,001 - €80,000	-	-
€80,001 - €90,000	1	2
€90,001 - €100,000	-	-
€100,001 - €110,000	1	1

Pension contributions of €30,098 (2016: €34,109) have been paid on behalf of the above employees.

The key management of the charity comprises the chief executive and the heads of finance and programmes. The total employee pay and benefits including pension of the key management personnel of the charity was €279,892 (2016: €310,861).

10. Directors' remuneration

As charity trustees, the directors received no remuneration for their services. Directly incurred expenses are reimbursed, if claimed, and in 2017 totalled €0 (2016 : €0). There were no other transactions with directors.

WORLD VISION OF IRELAND
Company Limited by Guarantee

Notes to the financial statements
Year ended 30 September 2017

11. Tangible fixed assets

	Office furniture €	Office equipment €	Total €
Cost			
At 1 October 2016	22,826	17,320	40,146
At 30 September 2017	<u>22,826</u>	<u>17,320</u>	<u>40,146</u>
Depreciation			
At 1 October 2016	22,826	17,320	40,146
At 30 September 2017	<u>22,826</u>	<u>17,320</u>	<u>40,146</u>
Net book values			
At 30 September 2016	<u>-</u>	<u>-</u>	<u>-</u>
At 30 September 2017	<u>-</u>	<u>-</u>	<u>-</u>

12. Tangible fixed assets - prior year

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

WORLD VISION OF IRELAND
Company Limited by Guarantee

Notes to the financial statements
Year ended 30 September 2017

13. Debtors	2017	2016
	€	€
Income receivable	2,767,645	1,523,171
Other debtors	38	1,355
Prefunded allocations to projects	-	562,352
Prepayments	9,724	14,183
	<u>2,777,407</u>	<u>2,101,061</u>

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

14. Creditors: amounts falling due within one year	2017	2016
	€	€
Trade creditors	105,003	35,778
Payroll taxes and social security costs	34,326	32,538
Loan from World Vision International	40,800	40,800
Commitments not yet remitted	2,001,147	-
Other creditors and accruals	46,962	86,867
	<u>2,228,238</u>	<u>195,983</u>

Trade Creditors are payable on standard terms. Commitments to field projects unremitted at the year end arose due to grant funding being received after the year end, and are payable in the current year.

15. Creditors: amounts falling due after more than one year	2017	2016
	€	€
Loan from World Vision International	-	40,800
EBODAC Advance refundable	2,519,008	-
	<u>2,519,008</u>	<u>40,800</u>
Loans		
Repayable in one year or less, or on demand (Note 14)	40,800	40,800
Repayable between one and two years	-	40,800
	<u>40,800</u>	<u>81,600</u>

€4.3m EBODAC 2015 income represented the first tranche of a total grant for €15m over a 4 year period. This grant relates to the Ebola outbreak in 2015 in West Africa. Subsequently the Ebola response was significantly scaled back, and repayment of unspent amounts became probable during the year. Repayments are due per the Grant Agreement in July 2020. The €4.3m advance is offset by €1.5m unreimbursed spend in 2017, and discounted over 3 years at 4.25%, creating the provision for €2,519,008 at year end.

WORLD VISION OF IRELAND
Company Limited by Guarantee

Notes to the financial statements
Year ended 30 September 2017

16. Financial commitments

At 30 September 2017 annual commitments under non-cancellable operating leases were as follows:

	Land and buildings	
	2017	2016
	€	€
Expiry date:		
Between one and five years	20,995	20,995
In over five years	44,051	44,051
	<u>65,046</u>	<u>65,046</u>

17. Financial instruments

	2017	2016
	€	€
Financial assets that are debt instruments measured at amortised cost		
Debtors and prepayments	2,767,645	2,101,061
Cash and cash equivalents	3,395,572	2,565,323
	<u>6,163,217</u>	<u>4,666,384</u>
Financial liabilities measured at amortised cost		
Trade creditors	105,003	35,778
Loan from World Vision International	40,800	81,600
Commitments not yet remitted	2,001,147	-
EBODAC Advance refundable	2,519,008	-
Other creditors and accruals	46,962	86,867
	<u>4,712,920</u>	<u>204,245</u>

18. Approval of financial statements

The financial statements were approved by the board of directors on 25 April 2018.

WORLD VISION OF IRELAND
Company Limited by Guarantee

Supplementary information

Relating to the financial statements

For the year ended 30 September 2017

Not covered by the report of the auditors

The following page does not form part of the audited financial statements

World Vision of Ireland
Company Limited by Guarantee
Income and expenditure account
for the year ended 30 September 2017

	2017		2016	
	€	€	€	€
Income				
Sponsorship and childcare	2,188,904		2,318,034	
Irish Government	4,203,418		4,226,952	
European Union and other agency funding	1,699,201		1,377,271	
Other voluntary donations, fundraising etc.	1,086,492		1,128,308	
Bank interest received	9,234		14,647	
		9,187,249		9,065,212
Expenditure				
Salaries	745,133		846,812	
Promotional and support expenses	1,052,709		1,012,662	
Travel, subsistence and motor expenses	53,063		48,011	
Printing, stationery and office supplies	6,747		9,944	
Postage and telephone	29,408		34,391	
Secretarial, recruitment & training expenses	11,287		38,374	
Advocacy	13,793		1,102	
Rent and leasehold improvements	65,082		68,560	
General repairs	2,159		3,656	
Light and heat	3,539		14,442	
Insurance	3,213		2,858	
Computer, equipment leasing and maintenance	43,679		38,245	
Bank interest and charges	34,246		34,710	
Audit and accountancy	13,450		10,081	
(Gain)/loss on foreign exchange	3,423		15,135	
		(2,080,931)		(2,178,983)
Net incoming resources before project expenses		7,106,318		6,886,229
Project expenses and remittances				
World Vision field projects		(7,591,178)		(8,721,787)
EBODAC Advance refundable		(2,519,008)		-
Net incoming/(outgoing) resources for year		<u>(3,003,868)</u>		<u>(1,835,558)</u>