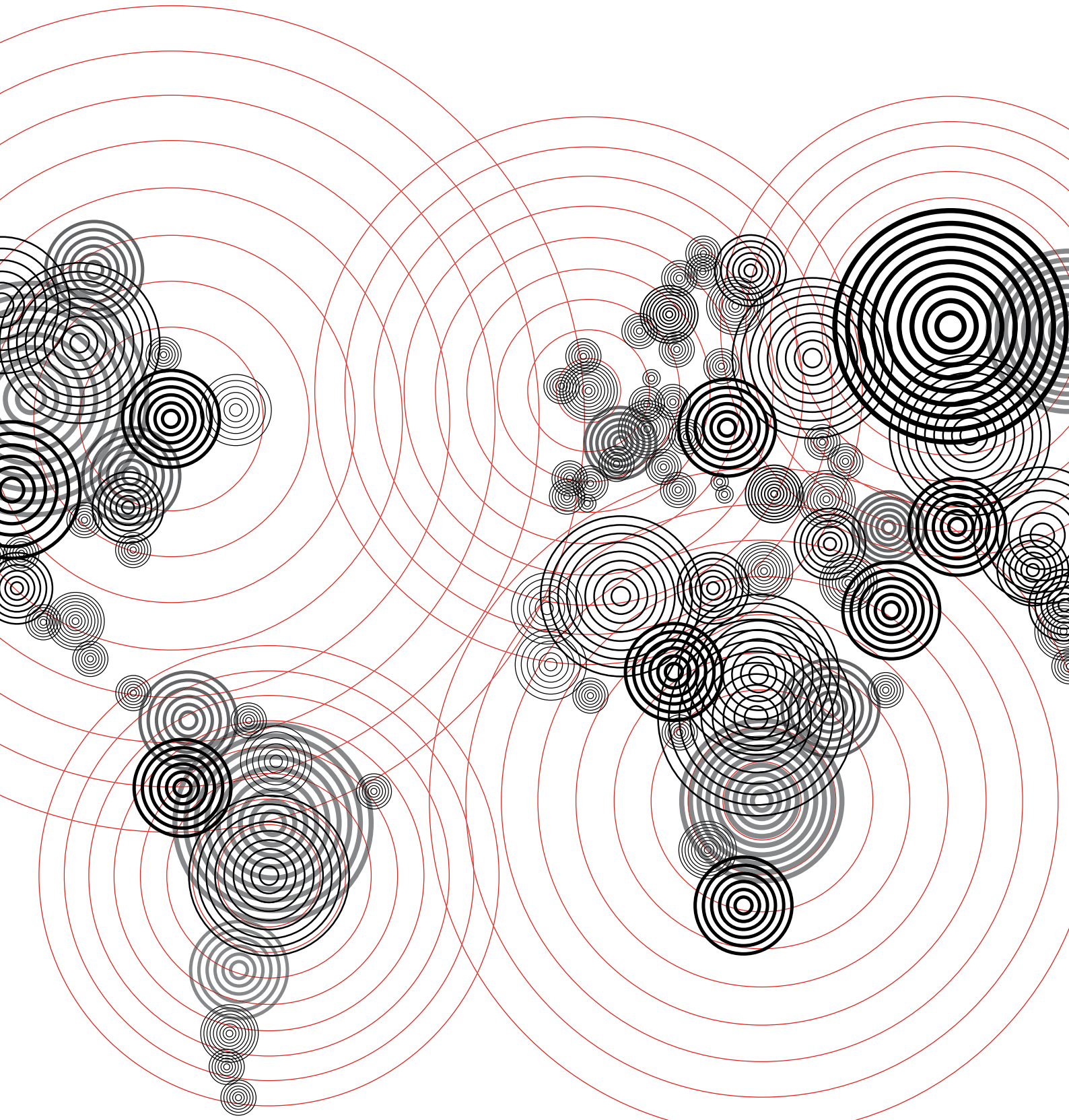


Christian Aid's  
annual report  
**2006/07**

**The difference  
we make**



We believe in life before death

# Christian Aid's annual report 2006/07

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# Christian Aid's annual report 2006/07

## The difference we make

London, December 2005: Christian Aid helps deliver 750,000 votes for trade justice to the UK government at the end of a year when more people than ever before took to the streets, speaking out to make poverty history.

Fast forward to Geneva, July 2006, where the collapse of trade talks quietly takes away the collective breath of everyone working to eradicate poverty. Delegates from the G6 nations fail to agree on a fair-trade formula that would enable the world's poorest nations to grow their way out of poverty.

But Christian Aid refuses to give up. Our persistence, resolve and inspiration come from a belief that the world doesn't have to be like this. And our determination is stronger than ever. Despite such setbacks, we did see positive progress in 2006/07. Our campaigning had an impact on the agenda of the UK government: it withheld funding from the International Monetary Fund and World Bank in September; it spoke out about European Union members' trade deals with poor countries; it listened to us, and acted on the review of company law to ensure that businesses have to account for their impact on poor people.

We also see many victories on the ground – great and small – that inspire us to stick with it through thick and thin. From tackling the stigma around HIV in Ethiopia to helping poor women in Bangladesh get clean water for their families, we know we are making a difference.

Yet there is so much more to do.

Climate change is the biggest single threat to international efforts to overcome poverty. In May 2006 we published *The Climate of Poverty: Facts, Fears and Hope*, a report that signalled a new direction for Christian Aid. The report estimates that 182 million people in sub-Saharan Africa could die of disease directly attributable to global warming by the end of the century. The world's poor are already suffering climate change's consequences disproportionately in the increased severity of droughts and flooding. For Christian Aid, this means we must and will increasingly frame our work in the context of climate change.

In February 2007 we launched our Climate Changed campaign, to demand that the government commit to cutting the UK's carbon emissions by five per cent per year, and make it compulsory for all businesses to make their emissions public.

Our changing climate shows us that the rich and poor countries of the world are irrevocably linked. From what we eat to how we travel to work, our lives affect people a world away. This connectedness also gives us the chance to stand alongside people, to tell the true story.

With the prayers and actions of all those who support us, we will passionately continue the drive to bring about change for the world's poorest people.



**John Gladwin**  
Chair of the board

# Christian Aid's annual report 2006/07

## How we made the connection

Christian Aid works in partnership with 716 organisations in nearly 50 countries. **It's these connections that mean we can tackle the root causes of poverty in some of the world's poorest communities.**

We are driven by a gospel that proclaims good news for the poor, and inspired by the vision of a new earth where all people can enjoy justice, peace and plenty.

More than 60 years' experience tells us that there are no quick fixes. Working for change can be a slow and complex process. Different and interconnected factors conspire to make people poor.

Decisions made at international trade talks can destroy the livelihoods of small farmers in poor countries, meaning they can't afford to send their children to school. A lack of education makes people more vulnerable to HIV. HIV tends to affect society's breadwinners in particular, impoverishing poor countries still further. And the poorer a country is, the less influence it is likely to have at international trade talks.

That's why we use an approach in which local organisations that understand people's problems at first hand work with them to find lasting solutions.

An approach which is specific to the local context. Because what works for displaced families in makeshift camps in Sudan may not be right for Brazilian peasants driven from the land into a city slum. And what is right for post-war Sierra Leone may have no relevance at all in post-Soviet Tajikistan.

And an approach that recognises that only by tackling the global systems that keep people poor can we ever hope to truly defeat poverty.

In 2006/07, we continued to implement our strategy for 2005-10, *Turning Hope into Action*, which sets out our goals across six priority areas, listed below.

**Secure livelihoods:** helping poor and marginalised people protect and improve the quality of their lives 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 hold 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 the following sections, we set out how this year we have linked up with our partners across the world and engaged with the people who make the big decisions. We use examples of our work to illustrate the progress we are making in each of our priority areas. Reviewing our progress will help us to improve in the future.

### **Moving climate change to the top of the agenda**

In February 2007, the Intergovernmental Panel on Climate Change (IPCC) concluded that it was more than 90 per cent certain that human activity was to blame for global warming. It showed us that climate change is about all of us – about connections we'd sometimes prefer to ignore.

The IPCC also predicted a 3°C temperature increase by 2100. The 0.8°C rise we have seen over the past century is already bringing hunger, destitution and death to the world's most vulnerable people. Our uncompromising belief in justice means that we can't stand by and ignore this reality.

We need to consider the impact of global warming on the world's poorest people across all our work and help them to protect themselves against it. Our main priority in 2006/07 was therefore integrating climate change into our work.

Our key aims for 2006/07, listed below, reflect this urgent issue:

working with our partners to protect poor people's lives and help them adapt to change

developing our policy analysis of climate issues and launching the new Climate Changed campaign

setting ourselves targets to cut our own carbon footprint

inspiring our supporters to keep up their trade justice campaigning efforts

reaching out to inspire wider and younger audiences

increasing our impact by working with others, including ACT

Development, a global alliance of ecumenical agencies and churches active in tackling poverty

working more effectively by managing our programmes nearer to their point of impact.



the rise in average global temperatures predicted by the end of the century in the latest report from the Intergovernmental Panel on Climate Change

# Christian Aid's annual report 2006/07 Secure livelihoods

Helping people to earn a living and keep safe from disaster is still the largest area of our work. Last year we spent more than £31 million/ €45.7 million in grants to partners working in these areas.

## **In 2006/07 we worked towards:**

increasing poor people's ability to get the resources they need

ensuring all our programmes increasingly respond to climate change and help poor people to adapt

rebuilding communities in the aftermath of disasters and helping them become more resilient.

(see pages 6-7)

## **Water is a right**

The lack of easy access to clean, safe drinking water is a problem for at least 25 per cent of Bangladesh's poor and burgeoning population. Women bear the brunt of the burden – collecting and distributing water is an exhausting and time-consuming daily necessity for millions of them.

In 2006/07 Christian Aid gave £35,000/€51,590 to help set up groundbreaking drinking water projects in five areas of **Bangladesh**. In each area, communities were encouraged to set up water councils – or *pani prashad* – to claim their right to clean, safe water.

Arati Hembrom, 34, is a member of her local *pani prashad* near the town of Godagari in northwest Bangladesh. Since the *pani prashad* installed a tubewell in nearby Nandapur village, families are noticeably healthier. Men have started fetching water, freeing up the women to do other things. Some have started growing vegetables and raising livestock for extra food and income.

The abuse Arati used to suffer from her husband has also ceased. 'Not having a safe source of water nearby created real tensions and violence in our family. When my husband got home and he didn't have anything to drink, he'd start beating me, breaking the pitchers and shouting a lot. Now he does the gardening instead.'



in grants to partners helping people make  
a living and keep safe from disaster

## Adapting to climate change

In west Africa's Sahel region the impacts of climate change are already being felt.

In **Mali** the Bozo people – whose fishing skills earned them the nickname 'masters of the water' – are among many who depend on the river Niger for their livelihoods. However, a decline in rainfall has caused both water levels and fish stocks to fall.

Souleymane Diallo, a 57-year-old Bozo, can no longer support his family with his fishing catch. Christian Aid partner GRAT has helped fishermen in Souleymane's community switch to farming rice. Souleymane is relieved that his family no longer has to rely on fishing to survive. With the bigger income provided by his rice crop, he can even consider sending his youngest son, Yusuf, to school.

In **Burkina Faso** Christian Aid works with Office de Developpement des Evangeliques (ODE), the community-action wing of the evangelical churches, to help people respond to changes in rainfall patterns and adapt their farming techniques. This has included constructing a dam and irrigation system in the community of Zongou to feed surrounding plots of land, allowing crops to be grown throughout the year.

ODE has also helped a group of farmers to establish a development fund to provide facilities for the whole community. This has included more classrooms for the local secondary school and a new solar-powered health centre.



# Christian Aid's annual report 2006/07 Rebuilding after emergencies

Our principle of working through partner organisations is a key strength in responding to emergencies. Our partners work closely with communities on long-term programmes to tackle poverty and are therefore best placed to respond quickly and effectively when disaster strikes.

We have spent more than £29 million/€42.7 million to date in India, Sri Lanka and Indonesia to help people rebuild their lives after the tsunami. We plan to spend a further £7.4 million/€10.9 million by the end of 2007. We will also undertake a full evaluation of the difference this work has made, to learn lessons for the future.

In 2006 and early 2007 we spent £556,849/€820,795 on emergency relief in Afghanistan. More than £400,000/€589,600 came from a European Union grant, the remainder from Christian Aid supporters and Action by Churches Together (ACT) International.

## Drought in Afghanistan

When the rains failed in the summer of 2006, almost a tenth of Afghanistan's population went hungry. In some areas farmers lost between 80 and 100 per cent of their crops.

Ramazan, 40, a farmer from Sya Kamarak, saw his crops wither and die, wells and rivers dry up, animals starve and children go hungry. He told us: 'The world does not know that people in Afghanistan are thinking only about what they can eat. We are that desperate.'

'This year I got nothing from my harvest,' said Shirin, 35, another farmer from a nearby village. 'I am selling my livestock bit by bit, to survive. I have two children and we are eating tea and bread and potatoes. We are worried about winter and about losing our children.'

With our seven Afghan partners, Christian Aid responded quickly and effectively to the drought, heading off the worst effects where we could. We helped around 60,000 people – with cash-for-work initiatives and skills training, emergency food, seeds and water, and tools to earn a living.

Although our first priority was emergency relief, we continued to work on long-term projects to ensure that future droughts are less destructive. In a country where women have almost no voice, we also made sure that they benefited as much as men from our relief distribution.



£29m

the amount we have spent since 2004 helping people to rebuild after the tsunami



Other examples of our emergency responses around the world in 2006/07 include:

**Gaza and Lebanon:** Thanks to generous support our appeal raised £2 million/€2.9 million, which has been helping civilians caught up in the fighting between Israel and Hezbollah. In Lebanon, for example, Association Najdeh, a Christian Aid partner, provided emergency aid to almost 22,000 people in Palestinian refugee camps.

**East Africa:** In February 2006 we launched an appeal in response to the worsening humanitarian crisis following severe drought in northern Kenya, southern Ethiopia and southern Somalia. Thanks to the generosity of our supporters, the appeal raised £2.4 million/€3.5 million. This has enabled Christian Aid to fund 11 partners working predominantly with nomadic herders in southern Ethiopia and northern Kenya – improving water supplies and providing animal fodder, seeds and tools for the next planting season.

**Philippines:** supplying 3,500 households with emergency relief following Typhoon Durian, constructing permanent houses for the most vulnerable families and providing loans to help people earn a living again.

**Darfur:** providing food and primary healthcare, and distributing household items through an alliance of ACT, Caritas and three Sudanese partners to people living in makeshift camps.

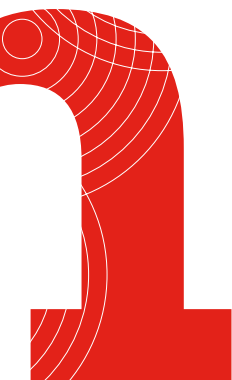
**Southeast Asia:** continuing with our tsunami response – for example, providing food, water, medicines and housing for more than 80,000 people in Sri Lanka, offering counselling and helping people get back to work with training and loans.

## Disaster protection

The creation of our new disaster risk reduction (DRR) unit in 2006 reinforced Christian Aid's efforts in countries repeatedly affected by crises and disasters.

The UK government's Department for International Development gave us £242,000/€356,708 for work with 53 partners and ecumenical networks in Africa, Asia and America, as part of a project to help communities better protect themselves against disaster and push nationally and internationally for better disaster protection.

The programme was successfully launched in Bangladesh, Honduras and Malawi.



# Christian Aid's annual report 2006/07 Economic justice

The year after Make Poverty History, when hundreds of thousands of people took to the streets demanding a better deal for poor people, we were determined to keep the pressure on the UK government to put its rhetoric into practice. Despite the collapse of the G6 trade talks in Geneva in July 2006, we saw positive progress in the UK, the international political arena and in communities around the world.

## **In 2006/07 we worked towards:**

helping poor and marginalised people earn a living

building a strong global movement to challenge and change global economic policies and practices.

## **A better way to make a living**

Trade justice is at last becoming a reality for milk producers in Haiti, after Christian Aid partner Veterimed helped them get back in business.

Over the past 20 years **Haitian** farmers – and milk producers in particular – have watched their livelihoods drain away. Fresh Haitian milk was pushed out of the markets as economic liberalisation opened the way for imports of powdered and condensed milk from Europe.

Jean Anel, a farmer in Bon Repos, a suburb of the capital Port au Prince, says: 'The cost of living has gone up, but of course the price of milk has not followed. It should have done, but it hasn't.' Some farmers began pouring milk away, while others struggled to cultivate crops in high, remote areas on poor, over-farmed soil. Many gave up hope altogether.

Veterimed's exciting dairy project, Let Agogo, gives farmers the means to earn a more regular income and tackle their problems. Sainfanel Pierre-Louis, project director, explains: 'Farmers sell their milk to the dairy where we process it into

fresh yoghurt and sterilised milk. Then it is delivered to supermarkets, shops and restaurants in the city. Profits from the dairy are given back to the farmers in the form of equipment to benefit the community, such as a water-storage facility, or in cash.'

In the Ica region of **Peru**, large agricultural firms use huge amounts of water to irrigate the dry desert land, but local residents often get water for only a few hours a day, and farmers struggle to water their crops.

Christian Aid partner the Spanish Institute of Foreign Missions (IEME) runs a bee-keeping project, giving people a way to earn a living that does not depend so much on water.

Amador lives on a small farm in Santa Luisa, where the land is very dry. He has a few farm animals, and until recently his main crop was grapes. He is now keeping bees, with IEME's support. 'The money I get from the honey is a great help,' he says. 'I support five children, all at school, and the extra money that comes from the bees lets me buy the things they need to study.'

### **Speaking out against unfair trade**

In 2006/07 our trade campaigners celebrated three major successes in shifting UK government policy.

#### **Taking on the big boys**

As part of a summer packed with campaigning, Christian Aid called on the UK government to withhold its funding to the International Monetary Fund and World Bank until they agreed to stop forcing poor countries to adopt free-trade policies as conditions on loans and debt relief.

More than 10,000 people took part in mass drumming protests at events and festivals; 25,000 people signed our petition; and thousands marched on the Treasury. The government listened: Hilary Benn, the then secretary of state for international development, announced that he was keeping back £50 million/€73.7 million that had been earmarked for the World Bank. He recently gave the money to the bank, but not before it was forced to show how it was reducing its conditions.

### **Grim EPAs**

The EU is currently negotiating economic partnership agreements – or EPAs – with 77 poor countries. The EU commission leading the negotiations is using these deals to open up the markets of poor countries, forcing them to accept free trade.

Last year Christian Aid campaigners called on the UK government to push the EU for alternatives. It worked: the UK government is now openly at odds with the commission about the direction these deals are taking.

### **Taking care of business**

Multinational companies are perhaps the biggest beneficiaries of free trade. They can often act with impunity in poor countries, where company regulation may be put to one side to attract investment.

With the UK reviewing its own company law for the first time in 100 years, campaigners had an opportunity to hold UK companies to account for the impact of their overseas activities on poor people and the environment.

Around 100,000 emails and cards, and the direct lobbying of MPs by campaigners, helped put the issue high on the government's agenda. An amendment was finally voted through that requires companies and their directors to report on the social and environmental impacts of their businesses.

the money that Hilary Benn withheld  
from the World Bank in September 2006

**£50m**

# Christian Aid's annual report 2006/07

## Accountable governance

Most poor people have little or no say in decisions that affect them – whether they are taken by governments, big corporations or financial institutions. Christian Aid believes that tackling the root causes of poverty must involve helping poor people have a voice so that they can make decisions about their own lives.

This is a growing area of work, and last year we focused on sharing lessons between projects in different countries. This included developing two 'toolkits' aimed at helping local organisations challenge corporations and monitor government policies.

We saw evidence of more communities having the confidence to demand the right to decide their own futures.

### **In 2006/07 we worked towards:**

empowering poor people to challenge policymakers on issues that are critical to their lives

protecting vulnerable groups and helping them participate in decision making.

### **Speaking out**

With the help of Christian Aid partner UNES, Rosa Amaro, a brave and determined woman from the Peruvian highlands, has taken on a US-owned smelting plant near her home in La Oroya, **Peru**.

She led a letter-writing campaign asking the Peruvian government to force the company, Doe Run, to stop the emission of hazardous levels of lead and arsenic from its plant. The gases burn her eyes and throat daily and her son, Moisés, has lead poisoning.

'We prepared 13,000 letters and asked our neighbours to sign.

'Eight of us went to Lima to hand in the letters we had collected. We held a vigil and Moisés read his letter out. He cried when he read it.'

They have not won everything they wanted. Doe Run was not forced to adhere to environmental conditions right away. But neither did it get the five-year extension it wanted for the clean-up. Instead, it got two years.

'UNES has given us training so we can now monitor the new laws that come out. We have to make the effort and demand our rights,' says Rosa.

Christian Aid has supported UNES – an alliance of three local community organisations based in La Oroya in Peru's central highlands – since it was set up in 1997. Last year we gave it £42,614/€62,813 for its work.

### **Giving people a voice**

The Batwa, a pygmy people who are the oldest-recorded inhabitants of the African Great Lakes region, represent about one per cent of **Burundi's** total population. They are poor and discriminated against. They have been deprived of basic rights such as owning land, and access to healthcare, clean water and education. Concerned about the destruction of the rainforest, the government has banned their once-respected hunter-gatherer lifestyle.

Christian Aid partner organisation UCEDD has tirelessly lobbied the Burundian government on behalf of the Batwa people, arguing that it is the Batwa's right to participate in decisions that affect their lives. Last year the new constitution set aside three seats in the senate and three in the national assembly for members of the Batwa community.

In politically volatile and insecure **Gaza**, the Women's Affairs Centre (WAC) works to promote women's rights, ensuring that they have access to the services and opportunities to which they are entitled.

Last year WAC's work included providing training in leadership and management, practical skills for entering the job market and techniques to enable women to lobby effectively for a better deal for their communities. More than 1,500 women benefited from its training.

In recent months this work has become increasingly precarious. Rima Al Rakhawi, who works for WAC, told us: 'Security and safety have become lost. People think only of how to survive. I wish I could do something to change this reality, but it seems that it has become hard to control your own life. How can I then change my community's life?'

Christian Aid has supported WAC since 1998. In 2006/07 we contributed £14,640/€21,580 to its core activities.

Christian Aid also helps marginalised people in the **Dominican Republic**. It supports local organisations that work with the descendants of Haitian migrants – a group who are regularly denied citizenship, in violation of the country's constitution.

Last year Christian Aid partner MUDHA – the Movement for Dominico-Haitian Women – and a group of human rights lawyers won an InterAmerican Court of Human Rights ruling that the government had violated the human rights and right to nationality of two young girls.

Christian Aid also published *On the Margins*, a report on discrimination against Haitian migrants and their descendants in the Dominican Republic, and worked with partners to bring international pressure to bear on the country's government.

This has prompted reforms in the birth-registration process that ensure the citizenship of Haitian migrants will be recognised in future, giving them the right to vote and use health and education services.

# 13,000

the number of votes that Rosa Amaro collected from her community to challenge a local smelting company

The scale of Christian Aid's HIV work has grown rapidly since 2001, when we supported fewer than 100 partners. Last year we gave £4.9 million/€7.2 million to 246 partner organisations.

One of the areas in which we can make the most difference is working with religious leaders to tackle stigma and discrimination. Last year we expanded this work through networks of organisations across the world. We also focused our efforts increasingly on countries where conflict has intensified poor people's vulnerability to HIV.

**In 2006/07, we worked towards:**

raising awareness of how HIV is transmitted

changing behaviour to reduce its spread

decreasing the stigma and discrimination associated with the virus.

## Fighting the spread of HIV

People in countries involved in or emerging from conflict are often particularly vulnerable to HIV. Basic health and education infrastructure has often been destroyed, and the movement of refugees and displaced people can hasten the spread of the virus.

Christian Aid partners in war-affected countries help young people to avoid HIV.

The brutal Khmer Rouge regime that governed **Cambodia** in the 1970s left a deeply fractured society in its wake. Since then poverty and unemployment, exacerbated by a weak education system, have led to rising domestic violence, rape, drug abuse and prostitution. Cambodia's HIV infection rate is the highest in Asia.

Srei Neang is a lively young tourism and English student from the rural province of Kompong Cham. She is one of more than 900 people who have received HIV awareness training from Christian Aid partner Karol and Setha (K&S).

Through training and education – using drama and role play – K&S empowers young people to make informed decisions about their sexual behaviour and counters discrimination and stigma.

Srei says: 'I have learned a great deal about HIV and how it is transmitted but I also understand now that protection is linked to behaviour. I used to be wary of people who were HIV positive, but I have been helped to see them as ordinary people just like me.' Christian Aid gave £11,340/€16,715 to K&S in 2006/07.

In **Sierra Leone** the Bo Youth Centre tries to reduce the social stigma surrounding HIV and provide a place where people living with the virus can get support. Established in 2004, the centre has a sports coach, library and two rooms where young people can talk in confidence to trained counsellors about sexual-health issues.

The centre targets those who are most likely to be at risk of contracting HIV, and has trained more than 100 young people as 'peer educators'. Their training gives them a detailed knowledge of HIV and equips them to pass on what they have learned to friends and family.

## Tackling stigma

Faith leaders play a central role in providing moral guidance in many countries. Their religious teaching and the views they express can have a huge influence on public opinion and government policy.

While faith-based organisations have been at the forefront of providing care and support for HIV-positive people around the world, religious leaders have not been as active in confronting stigma and judgmental attitudes. Until a few years ago, only a tiny number of religious leaders were open about their HIV status.

The International Network of Religious Leaders Living with or Personally Affected by HIV and AIDS (INERELA+) was launched to address this gap worldwide. INERELA+ is an organisation founded in Africa by Africans that has expanded to become a global network. It aims to establish productive links between religious leaders living with or affected by HIV, equipping them to carry out effective HIV policy and lobbying work.

One such national network is ENTERELA in **Ethiopia**, which has a membership of 22 religious leaders working with their congregations to face sensitive issues around HIV, AIDS and the family.

In 2006/07 Christian Aid gave £110,000/€162,140 to INERELA+ to help provide support, training, up-to-date information, and opportunities for dialogue between faith leaders living with HIV.

In 2006/07 we also supported workshops run by the Women Farmers' Advancement Network (WOFAN) in **Nigeria** to help religious leaders raise awareness of the need to counter the stigma attached to HIV.

WOFAN has persuaded a number of senior and respected leaders, religious and otherwise, to become outspoken critics of discrimination against people living with HIV.



the number of partner organisations that  
Christian Aid supported to tackle HIV in 2006/07

# Christian Aid's annual report 2006/07 Strengthening the movement for global justice

Christian Aid's vital, life-changing work on the ground depends on the energy, resourcefulness and passion of the hundreds of thousands of people who support us.

## In 2006/07 we worked towards:

engaging supporters even more in fundraising and campaigning  
helping more people understand and act on the issues of poverty and injustice.

## Christian Aid Week 2006

Christian Aid Week remains the most inspiring manifestation of the movement of highly committed people at the heart of our organisation. It is what sets us apart from other aid agencies. In just seven days in May, more than 300,000 people raised £14.1million/€20.8 million through door-to-door collections and fundraising events.

### This year's highlights included:

In **Scotland** the annual book sale at St Andrew's and St George's church in Edinburgh raised £113,000/€166,562.

Among the items sold were a Doctor Who script signed by David Tennant and Billie Piper (£3,000/€4,422) and a portrait by artist Jennifer McRae (£1,500/€2,211). The town of Stranraer raised £1.80/€2.65 per resident – the highest average in the UK – at a series of events, including two auctions and a fashion show.

Across **Ireland** supporters held 150 fair-trade coffee mornings. Hilda Gleazer from Limerick raised more than €1,000/£678 when she asked friends to donate through Present Aid for her 100th birthday.

In **Wales** a single coffee morning in Carmarthen raised more than £800/€1,179.

In **England** the chaplaincy at Oxford Brookes University became a speed-dating venue, raising £150/€221, while an arts and flowers event at St Mary's Church, Charlbury, raised £8,500/€12,529 over a weekend. In Methley, Yorkshire, supporters created a six-foot sheep called Oswald, inspired by the Bolivian sheep in the Christian Aid Week publicity material. About 500 people braved heavy showers to complete the 39th annual Newton Abbot racecourse walk, raising nearly £23,000/€33,902.

# £14.1

the amount of money our hard-working supporters raised during Christian Aid Week



## Present Aid

In the run-up to Christmas, the success of our online gift catalogue, Present Aid, showed that a lot of people want to stop buying things they don't need and make a real difference to the lives of poor communities instead.

Present Aid raised more than £3.5 million/€5.2 million last year.

'It's anti-commercialism – a return to the real spirit of giving,' says Daniel Charles, Christian Aid's individual giving officer. 'People are connecting by saying: "We've got what we need; let's share what we have".'

## Inspiring action

Christian Aid continues to raise awareness among existing supporters and the general public, inspiring them to take action on poverty and injustice. These are just a few examples of what we achieved last year.

### The beat goes on

Christian Aid's newly established festivals unit took our 'beat goes on' campaign message to six festivals around the UK: the Bradford Mela, the Urdd Eisteddfod in Wales, V Festival, WOMAD, Greenbelt and T in the Park in Scotland. Through mass drumming, we drummed up support among festival goers, recapturing some of the passions roused by the 2005 Make Poverty History campaign to push demands for trade justice.

We exceeded all our targets for campaign signatures and new expressions of commitment to Christian Aid's work, thanks to our volunteers' tireless efforts. We signed up almost 2,800 new campaigners, while 12,500 people took an action as a result of our presence at the festivals.

## Mind the gap

Last year Christian Aid's gap-year scheme welcomed a record 15 volunteers aged 18-25 into placements in our area offices up and down the UK. The programme – which started seven years ago with two volunteers – has gone from strength to strength, providing a significant boost to Christian Aid's work with young people. For the volunteers, it's an opportunity to make a real difference in the world while gaining valuable work experience.

'I was inspired by Make Poverty History, which gave me the vision that poverty can be ended and that we must act with urgency,' says gap-year volunteer Rachel Tavernor.

### The power of the web

During last year's Middle East crisis, Christian Aid launched a website action calling for an immediate ceasefire. Our most popular online action to date, it secured 4,500 signatures in just three weeks. The powerful impact of such campaigning became clear one August weekend when Tony Blair contacted Christian Aid's director, Daleep Mukarji, to ask for his thoughts on resolving the Middle East crisis.



# Christian Aid's annual report 2006/07 Strengthening the organisation

Last year we worked hard to strengthen our organisation. To make the greatest difference where it counts, Christian Aid needs to function efficiently, get its message across effectively and be accountable to our supporters, partners and the communities with whom we work.

## **In 2006/07, we worked towards:**

being accountable for our carbon emissions and setting targets to reduce them

increasing our impact by working through the ACT Development coalition of church-based aid agencies

improving our effectiveness by having more of our staff working closer to where we spend our money.

## **Our carbon footprint**

Christian Aid believes that we cannot stand alongside and speak on behalf of poor people affected by climate change without doing all we can to minimise our own carbon footprint. So we have made a commitment to reduce our CO<sub>2</sub> emissions by five per cent each year. We have:

revised our corporate travel policy to cut air miles and consumption of fossil fuels

switched our UK electricity supplier to renewable wind power

started introducing energy-saving measures, planning reductions in publications and print runs, and reviewing the management of our vehicle fleet.

## **Getting our ACT together**

In February 2007 Christian Aid became part of ACT Development, a global alliance of ecumenical agencies and churches which brings together 42 organisations from around the world with a commitment to finding ways of fighting poverty.

Over the coming years we anticipate ACT Development becoming the main channel for our involvement in a number of countries, where a collaborative effort will deliver more benefits on the ground than working alone.

## **Touching distance**

Last year we moved more of our staff overseas, so that we could strengthen our long-term development work and react more effectively when disasters strike. An increasing proportion of our worldwide programme to tackle poverty is now managed within the regions where the work is carried out.

Christian Aid has staff and offices in 25 countries – including Tajikistan and Colombia – with significant regional hubs in Tegucigalpa in Honduras, Nairobi in Kenya and a further one planned for Delhi, India.

We also established two new charitable entities in the **Republic of Ireland and Northern Ireland.**

This means we can continue in a more appropriate way the excellent work done by the Irish churches with Christian Aid in the Republic of Ireland and Northern Ireland for many years. The two new entities will operate as a single agency, responsible for the future affairs of Christian Aid in Ireland.

We believe that local people with specific knowledge are best placed to build deeper relationships with our funding partners in Ireland. We also hope this approach will create new opportunities to attract more supporters and raise more money.

50%

is by how much Christian Aid will  
cut its carbon emissions annually

# Christian Aid's annual report 2006/07 The year ahead

Over the next year our work will increasingly be framed in the context of climate change – the clearest and most present danger to the people and communities we support. It will increasingly affect every aspect of our work.

We will also continue to press for changes in the way global trade works, to speak out against injustice and corruption, to tackle the spread of HIV and to help people lift themselves out of poverty. We haven't changed. It's just that in climate change, we recognise a new crisis of global proportions, and we intend to take a leading role in pressing for global solutions.

Our work will continue to focus on our six priority areas.

**Secure livelihoods:** We will continue to help poor people get the resources they need to make a living. We aim to work more closely with our partners to consider how their work can take the effects of climate change into account and have more of an impact in making communities resistant to disasters.

**Economic justice:** We are reviewing our work in this area and planning how to take the Trade Justice Campaign forward. We want to build on the experience, enthusiasm and knowledge that our supporters have gained over the past three years. We will also continue both to help communities challenge the economic policies in their own countries that keep people poor and to equip poor people to secure an income.

**Accountable governance:** We will continue to help poor people have a voice in decision making and hold those in power to account for their actions. This work is of the utmost importance if we are to make a long-term difference to people's lives.

**HIV:** Over the next year we will work within faith networks and with other organisations to challenge the stigma and discrimination associated with HIV. We also want to strengthen our HIV work in post-conflict countries and fragile states, where people are particularly vulnerable to HIV.

**Strengthening the movement for global justice:**

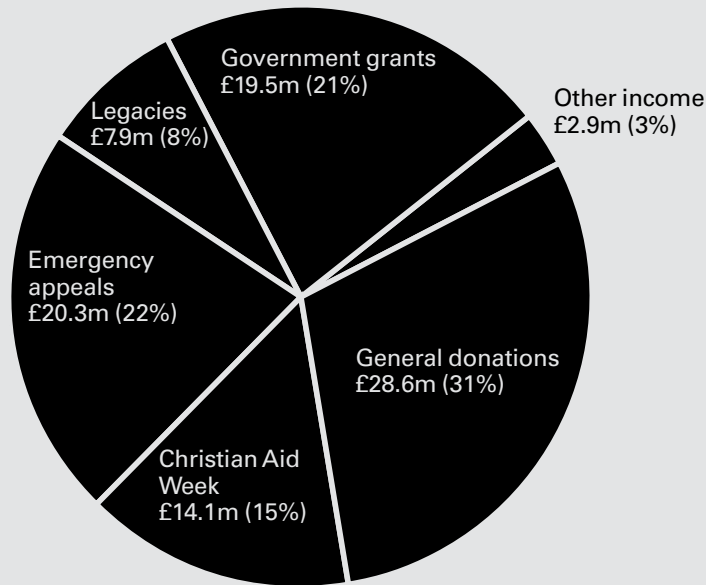
We will scale up our climate change campaigning with the Cut the Carbon march, an 11-week event that will spread our message throughout the UK. Starting in Northern Ireland in July and ending at the London Stock Exchange in October, the march will include several major rallies and smaller local events.

The aim is both to raise awareness that climate change is already affecting millions of poor people and to inspire individuals, companies and the UK government to take action.

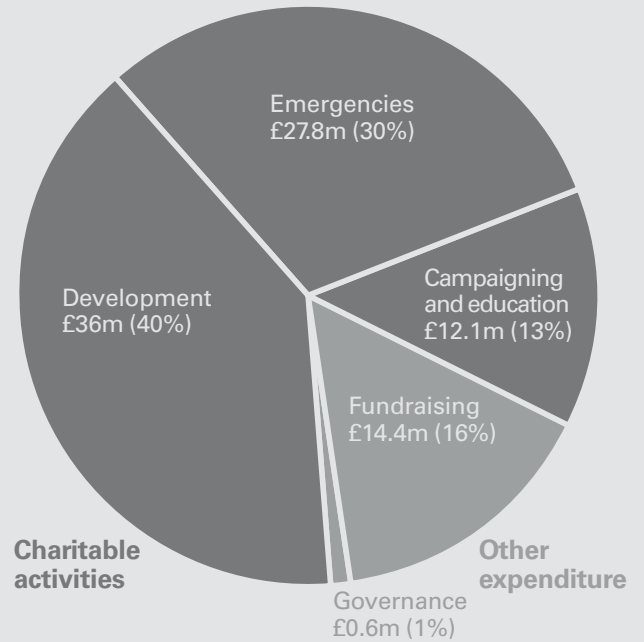
**Strengthening the organisation:** We will ensure that we adhere to our commitments to manage our carbon footprint. Our new way of working, with staff in 25 offices overseas, should improve our effectiveness and efficiency on the ground. We will also continue to sharpen up our financial management systems.

# Christian Aid's annual report 2006/07 Financial review

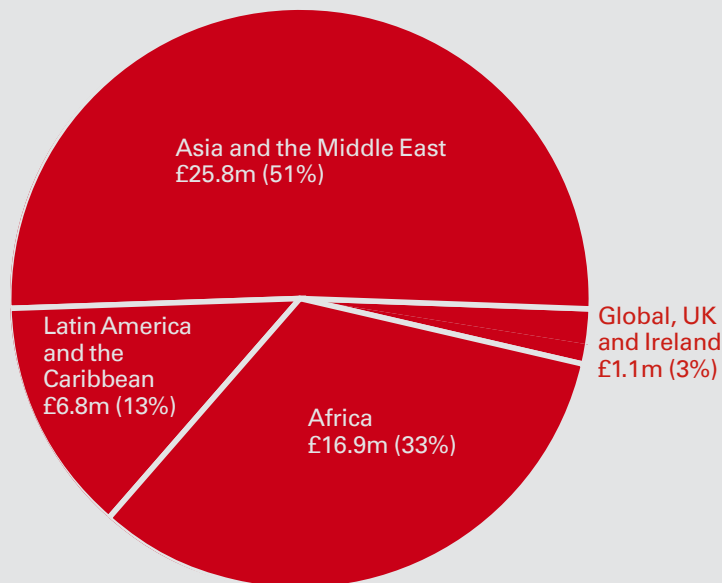
## How we raised the money...



## ...how we spent it...



## ...and where the grants went



### Africa

Angola, Burkina Faso, Burundi, Democratic Republic of Congo, Ethiopia, Ghana, Kenya, Lesotho, Malawi, Mali, Mozambique, Niger, Nigeria, Rwanda, Sierra Leone, South Africa, Senegal, Sudan, Tanzania, Uganda, Zambia, Zimbabwe

### Latin America and Caribbean

Bolivia, Brazil, Colombia, Dominican Republic, El Salvador, Guatemala, Haiti, Honduras, Jamaica, Nicaragua, Peru

### Asia and Middle East

Afghanistan, Bangladesh, Burma, Cambodia, China, Egypt, India, Indonesia, Iraq, Israel/Occupied Palestinian Territories, Kyrgyzstan, Lebanon, Pakistan, Philippines, Sri Lanka, Tajikistan

**Note:** Almost 83 per cent of our spending in 2006/07 was on our direct charitable activities.

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

# Christian Aid's annual report 2006/07 Financial review and governance for the year ended 31 March 2007

## Staff and volunteers

Once again the trustees wish to record their profound appreciation to all staff and partner organisations for their exceptional commitment and contribution to the vision and values of Christian Aid.

Together we strive to be part of a worldwide movement of people committed to eradicating poverty and social injustice. 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.

The trustees express their thanks to all Christian Aid's supporters for their dedication, hard work and prayers. The fact that we were able to fund more than 700 partner organisations in nearly 50 countries last year, often in the most testing conditions, shows how far-reaching our work has become among the world's poorest and most marginalised communities.

## Review of transactions

Our income of £93.3 million/€137.5 million for 2006/07 remained static compared with the previous year. This is a positive result, however, in a year when there was no international emergency on the kind of scale that generates significant UK media coverage and increased donations from the general public. Maintaining a high level of income in these circumstances reflects the outstanding commitment of Christian Aid supporters to meeting the long-term needs of poor communities throughout the world.

### Total income

	2004/05	2005/06	2006/07	2006/07 change
Donations, gifts and legacies	£64.1m	£72.9m	£70.9m	(3%)
Governments and other agencies	£13.5m	£15.9m	£19.5m	23%
Other income	£2.3m	£3.5m	£2.9m	(17%)
<b>Total income</b>	<b>£79.9m</b>	<b>£92.3m</b>	<b>£93.3m</b>	<b>1%</b>

With total income above £90 million/€132.7 million for each of the past two years, we are well on the way to achieving our target of £100 million/€147.4 million by 2010.

## Total income by restriction

	2004/05	2005/06	2006/07	2006/07 change
Restricted income – tsunami	£14.3m	£15.5m	£14.7m	(5%)
Restricted income – other	£18.6m	£24.0m	£26.3m	10%
Unrestricted income	£47.0m	£52.8m	£52.3m	(1%)
Income excluding tsunami	£65.6m	£76.5m	£78.6m	3%
<b>Total income</b>	<b>£79.9m</b>	<b>£92.3m</b>	<b>£93.3m</b>	<b>1%</b>

The number of supporters choosing to support Christian Aid with a regular gift has increased in line with our plans. Donations from regular givers now represent one-fifth of our voluntary income. This kind of support is vital to our work because it enables us to plan for the long term.

## Committed giving analysis

	2004/05	2005/06	2006/07	2006/07 change
Income from committed gifts	£9.9m	£11.5m	£13.8m	20%

Income from Christian Aid Week was £14.1 million/€20.8 million.

Christmas is now Christian Aid's second key fundraising opportunity of the year, raising £4.3 million/€6.3 million in 2006 – up more than 15 per cent on the previous year. Much of this success was due to Present Aid, which alone raised £3.5 million/€5.2 million.

The first year of 'year-round' Present Aid got off to a good start, with income reaching just under £500,000/€737,000. Income through a range of new media initiatives has been growing strongly for a number of years and is also bringing a new and younger audience to Christian Aid.

Supporters gave generously to a number of appeals during the year, including £2 million/€2.9 million in donations for Christian Aid's Middle East appeal; £1.7million/€2.5 million for the previous year's east Africa appeal; and £0.8 million/€1.2 million for the previous year's Niger appeal.

## Voluntary income

	2004/05	2005/06	2006/07	2006/07 change
Christian Aid Week	£14.7m	£14.7m	£14.1m	(4%)
Christmas	£2.2m	£3.8m	£4.3m	13%
Income from committed gifts	£9.9m	£11.5m	£13.8m	20%
Legacies	£6.9m	£6.3m	£7.9m	25%
Appeals and other general donations	£31.9m	£36.6m	£30.8m	(16%)
<b>Total voluntary income</b>	<b>£64.1m</b>	<b>£72.9m</b>	<b>£70.9m</b>	<b>(3%)</b>

Legacy income rose significantly to £7.9 million/€11.6 million, mainly due to a single large legacy. Notification levels of future legacies remain stable, but the average value of residuary legacies has increased significantly because of steadily rising house prices and the recent recovery of the stock market. The coming year already has a strong portfolio of legacies.

Christian Aid continues to benefit from increasing supporter awareness of the advantages of tax-efficient giving, recovering £4.6 million/€6.8 million in tax for our work in the year.

We secured a significant number of new grants from government and other institutional sources during the year, including a £4.6 million/€6.8 million agreement with the UK government's Department for International Development for an innovative HIV programme supporting vulnerable children in the Democratic Republic of Congo. The Irish government has generously approved a new, five-year, €17 million/£11.6 million livelihood and security programme across seven countries. The European Commission has awarded £5.6 million/€8.2 million of new contracts towards seven new long-term programmes in Ethiopia, Honduras and India. This work will encompass clean-water, forestry and dalit rights projects, as well as six humanitarian and disaster-risk-reduction programmes.

Year-on-year income from government and other institutional sources rose by 21 per cent, while work in the pipeline (pending approval) continues to rise.

## Grants from governments and other agencies

	2004/05	2005/06	2006/07	2006/07 change
Number of grant applications submitted	55	74	79	7%
Number of grants awarded	31	31	36	16%
Value of grants awarded	£17.2m	£17.2m	£19.5m	13%
Income receivable in the year	£13.5m	£16.4m	£19.5m	19%

Christian Aid's subsidiary undertaking – Christian Aid Trading Limited – had another successful year, generating a £491,000/€723,734 profit for Christian Aid. Principal activities include: commercial sponsorships with generous partners such as AquAid; internet-service-provider income through the Surefish website; income from the sale of Christmas cards through Traidcraft; and the development of award-winning TV programmes through Rooftop Productions. During 2006/07, Christian Aid continued to review the Surefish business model in order to improve long-term profit margins.

## Trading income

	2004/05 '000s	2005/06 '000s	2006/07 '000s	2006/07 change
AquAid	£380	£350	£360	3%
Surefish	£109	£101	(£24)	(124%)
Christmas cards	£98	£85	£90	6%
Other income and trading company charges	(£54)	£6	£65	983%
<b>Total profit</b>	<b>£533</b>	<b>£542</b>	<b>£491</b>	<b>(9%)</b>

Total expenditure fell slightly in 2006/07 to £90.9 million/€133.9 million from £92.9 million/€136.9 million, with 83 per cent of it committed to charitable activity. We continued to increase our investment in fundraising, spending a further £0.6 million/€0.9 million in the year – much of it on a range of new initiatives such as new media. Although fundraising expenditure increased, the fundraising percentage remains well below 20 per cent.

# Christian Aid's annual report 2006/07 Financial review and governance for the year ended 31 March 2007

<b>Total expenditure</b>					<b>Reserves</b>				
	2004/05	2005/06	2006/07	2006/07 change		2004/05	2005/06	2006/07	2006/07 change
Charitable activity	£57.8m	£78.6m	£76.0m	(3%)	Restricted reserves – tsunami	£9.9m	£5.4m	£3.4m	(37%)
Fundraising	£12.9m	£13.7m	£14.3m	4%	Restricted reserves – other	£6.2m	£8.4m	£10.5m	25%
Governance	£0.6m	£0.6m	£0.6m	-	Unrestricted reserves	£15.0m	£16.0m	£18.2m	14%
<b>Total expenditure</b>	<b>£71.3m</b>	<b>£92.9m</b>	<b>£90.9m</b>	<b>(2%)</b>	FRS17 calculated pension deficit	(£9.1m)	(£11.0m)	(£12.0m)	(9%)
Fundraising costs as percentage of total expenditure	18%	15%	16%		<b>Unrestricted reserves, net of pension deficit</b>	<b>£5.9m</b>	<b>£5.0m</b>	<b>£6.2m</b>	<b>24%</b>
					<b>Total reserves, net of pension deficit</b>	<b>£22.0m</b>	<b>£18.8m</b>	<b>£20.1m</b>	<b>7%</b>

Expenditure on emergency programmes fell slightly from £33.4 million/€49.2 million to £27.8 million/€40.9 million as we reduced our spending on rehabilitation and reconstruction work following the Asian tsunami (£16.7 million/€24.6 million for 2006/07 compared with £20.4 million/€30.1 million in 2005/06). Expenditure on long-term programmes tackling poverty increased from £34.2 million/€50.4 million to £36 million/€53.1 million, while expenditure on campaigning, education and lobbying rose to £12.1 million/€17.8 million.

With income running somewhat ahead of expenditure in 2006/07, our total reserves increased slightly in the year. Unrestricted reserves, before accounting for actuarial losses on the pension scheme and investment losses, rose by £2.3 million/€3.4 million against a planned deficit. This followed fundraising results that exceeded our targets and some under-spends in head office costs during the year. Restricted reserves remained level.

The trustees continue to monitor the performance of the final salary pension scheme closely, and in February they resolved to close the scheme to new members and to future accrual from June 2007. Trustees have in recent years increased the element of designated unrestricted reserves, in recognition of the risks within the pension fund.

## Organisational structure

The board of trustees consists of a chair; a nominee of each of the national committees for Ireland, Wales and Scotland; 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, after which trustees are eligible for re-appointment for a further four-year period.

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 trustee committees, including a nominations and procedures committee and a finance and audit committee. The former is made up of four trustees and is responsible for nominating new trustees to the members and reviewing the performance of the board. The latter meets four times a year to consider reports from external and internal auditors; monitor the performance of Christian Aid's investment managers; and advise the board on risk management, financial control, plans and budgets. National committees for Ireland, Wales and Scotland continued to support the board in an advisory capacity.



New trustees undertake a comprehensive induction programme, which covers both 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. Time is set aside at each board meeting for groups of senior staff to present their work in more depth.

We recognise the importance of trustees keeping up to date with current rules, regulations and best practice. They 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 companies referred to in note 4 of Notes to the accounts.

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.

During the year, Christian Aid established two new charitable companies limited by guarantee in the Republic of Ireland and in Northern Ireland. Their boards were appointed at the Irish AGMs on 2 October 2006, and on 1 April 2007 both entities took on responsibility for the future affairs of Christian Aid in Ireland. Although established as two legal forms, Christian Aid Ireland will operate as a single pan-Ireland agency collaborating closely with Christian Aid. All three boards include some common board members. The Irish sponsoring churches and Christian Aid are members of Christian Aid Ireland.

### **Trustees’ responsibilities**

Law applicable to charities in England and Wales requires the board of trustees to prepare financial statements which give a true and fair view of the charity’s income, the spending of that income during the year, and the state of the charity’s and group’s affairs at the end of the financial year. In preparing these statements, the trustees should follow best practice and:

- select suitable and applicable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed
- prepare the financial statements on a going-concern basis, unless it is inappropriate to presume that the organisation will continue in business.
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The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and the group. The records kept should also enable trustees to ensure that financial statements comply with the Charities Act 1993, the Charities Accounting and Reporting Regulations 2005 and the constitution. They are responsible, too, for safeguarding the group’s assets and taking reasonable steps to prevent and detect fraud and other irregularities.

Deloitte & Touche 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 a donation may be spent. In most cases there will be a time lag between when such funds are received and when they are spent. In particular, with many of the recent emergency appeals there has been a need for immediate relief work, followed by longer-term activities to rebuild people’s lives and livelihoods, in line with the appeal request. This results in part of the appeal monies being spent 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 every six months. The trustees are content with the overall level of the deficits in these funds at March 2007.

At March 2007, the total level of restricted funds was £13.9 million/€20.5 million.

**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 spent as soon as possible, while guaranteeing these resources are used effectively. Unrestricted funds include a number of designated funds where the trustees have set aside monies for a specific purpose. At March 2007 there were three principal designated funds.

# Christian Aid's annual report 2006/07 Financial review and governance for the year ended 31 March 2007

**i) The operational reserve** is held to cover any temporary shortfall in income, unforeseen rise in spending requirements or other financial contingency, so that the charity – and in particular funding to partners – can continue to operate at any time. The level of this reserve is based on the trustees' assessment of the likelihood of such financial contingencies and the impact they might have. At March 2007 the trustees considered that £11 million/€16.2 million should be held in this reserve. The level of the operational reserve has been increased in recent years to reflect the risks attached to the Christian Aid pension scheme.

**ii) The fixed asset** reserve comprises the funds invested in fixed assets to allow the organisation to carry out its work effectively. At March 2007 the level of this reserve was £4.5 million/€6.6 million and included the assets disclosed in note 8 of Notes to the accounts. Because this reserve comprises fixed assets, it is not possible to use them elsewhere within the charity.

**iii) Funds to be spent in 2007/08:** as part of the three-year plan and budget for 2006-09, the trustees allocated £1.4 million/€2.1 million of unrestricted reserves to be spent in 2007/08, in addition to the likely level of income to be generated. They have also approved a further £0.2 million/€0.3 million of carry-overs of grants from 2006/07.

Free reserves at March 2007 of £1.1 million/€1.6 million arise from the difference between actual and anticipated results in 2006/07. The trustees will determine the most appropriate use of these funds as part of the next financial planning cycle.

## 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 access to some funds at relatively short notice and a degree of measured risk.

Short-term cash is managed internally, and held on overnight and term deposits with approved banks and building societies. Longer-term cash is managed by F&C and invested in a mixture of gilts, corporate bonds and deposits. It has been a volatile 12-month period for the UK bond market. Christian Aid held a long-duration position for most of the first half of the period. Later, we cut duration back to neutral as interest rates were increased by the Bank of England and inflation reached 3.1 per cent on the back of a stronger economic environment. The

performance of our investment manager is reviewed annually by the finance and audit committee. In the year to March 2007 a return of 2.9 per cent was achieved, which was in line with the benchmark index.

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 and according to the priorities of individual grant-making departments, and 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 throughout their existence, with major projects also subject to a final evaluation process. The board of trustees approved a revised grants policy in May 2005. 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 Christian Aid's director of finance and information management.

## Risk management

The trustees have a duty to identify and review the strategic, business and operational risks that the charity is exposed to. This duty includes assessing the likelihood of such risks occurring and the likely effect they will have. During the year, the trustees approved a revised risk register. Risk-management priorities during 2006/07 have included:

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developing policies and procedures to regulate an increasingly decentralised organisation  
-----  
completing the pensions review  
-----  
embedding the new supporter-relations database.  
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The finance and audit committee has adopted a risk-management strategy to delegate more responsibility for risk management throughout the organisation over the medium term.

The risk register informs the strategic internal audit plan and this in turn is converted into an annual internal audit plan. An internal audit team tests and reports on internal controls through a series of internal audit assignments, while management take responsibility for implementing agreed recommendations.

In addition to the internal audit team there are a number of working groups managing particular high-risk areas as defined in the risk register. These include the:

business continuity group

pensions sub-committee

corporate accountability group

poverty and environment action team

change management board.

### **Christian Aid's global carbon footprint**

In January 2007, Christian Aid announced its intention to make cuts in its carbon emissions of five per cent per year against a baseline year of 2005/06. This is in line with Christian Aid's policy to advocate for global atmospheric concentrations of CO<sub>2</sub> equivalent to be below 450 parts per million (ppm), and further reduce concentrations to below 400ppm, considered necessary to cap average global temperature rises to within 2°C.

In 2006/07 we cut our emissions by 5.6 per cent, through reductions in air travel and energy use. Total air-passenger kilometres dropped by 13 per cent in 2006/07 compared to 2005/06, and our London-based headquarters switched to renewable electricity in November 2006, using wind power. A mild UK winter also helped us cut back on our UK gas use.

Christian Aid's carbon footprint has been assured by SGS United Kingdom Limited, world leaders in verification of sustainability reporting. For further details, write to the director of finance and information management at Christian Aid.

### **Christian Aid pension scheme**

During the year, Christian Aid contributed to a final-salary pension scheme and a closed occupational money-purchase scheme on behalf of UK staff. In the Republic of Ireland, Christian Aid contributed to an occupational money-purchase scheme only.

In September 2005 the board established a pensions sub-committee to review current pension provision for all UK contracted staff, in the light of changes within Christian Aid and in the external environment. Following a presentation of the sub-committee's recommendations in November 2006, the board resolved to close the final-salary pension scheme to new members and to future accrual in February 2007. The scheme closed on 30 June 2007, when Christian Aid offered staff a stakeholder pension in its place.

A professional actuary carried out a three-yearly valuation of the final salary scheme as at September 2005. The valuation shows a deficit of £10.3 million/€15.2 million.

Following completion of the valuation, Christian Aid has agreed a recovery plan with the pension trustees, which was approved by the pensions regulator in June 2007.

Additionally, the actuary carries out a separate annual valuation in line with the new accounting standard FRS17. This is carried out using different assumptions and may result in a different funding position. The 31 March 2007 valuation under this method showed a deficit of £12 million/€17.7 million, reflecting a further deterioration in the scheme's balance sheet since March 2006. This is mainly due to the increase in assumed life expectancy, the increase in the inflation assumption, and investment returns during the year being lower than expected. Details are shown in full in note 18 of Notes to the accounts. Christian Aid has increased the level of operational reserves in recent years to reflect the risks attached to the pension scheme.

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

### **Other financial matters**

Indemnity insurance is in place on behalf of the trustees, at a cost of £2,478/€3,653.

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.



**John Gladwin**  
Chair of the board  
27 September 2007

# Christian Aid's annual report 2006/07 **Auditor's report** for the year ended 31 March 2007

## **Independent auditor's report to the members of Christian Aid**

We have audited the group and parent charitable company financial statements (the 'financial statements') of Christian Aid for the year ended 31 March 2007 which comprise the consolidated statement of financial activities, the consolidated and company balance sheets, the consolidated cash flow statement and the related notes 1 to 18. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charitable company's members, as a body, in accordance with section 235 of the Companies Act 1985. 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable 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 responsibilities of the trustees (who are also the directors of Christian Aid for the purposes of company law) 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) are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK 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 the Companies Act 1985. We also report to you whether in our opinion the information given in the Trustees' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and other transactions is not disclosed.

We read the other information contained in the Annual Report as described in the contents section, and consider whether it is consistent with the audited financial statements. We consider the implications for our report if

we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any further information outside the Annual Report.

### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK 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 group's and charitable company's circumstances, consistently applied and adequately disclosed.

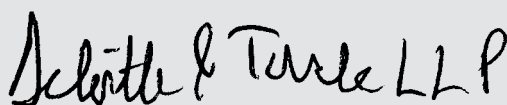
We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity 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, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the group's and the parent charitable company's affairs as at 31 March 2007 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 the Companies Act 1985; and  
-----  
the information given in the Trustees' Report is consistent with the financial statements.  
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### **Deloitte & Touche LLP**

Chartered Accountants and Registered Auditors  
London  
United Kingdom

Christian Aid's  
annual report  
2006/07  
**Consolidated  
statement of  
financial activities**  
for the year ended  
31 March 2007

		2007	2007	2007	2006
		Unrestricted	Restricted	Total	Total
	Note	funds	funds	funds	funds
		£'000	£'000	£'000	£'000
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income					
Donations, gifts and legacies	2	45,022	25,872	<b>70,894</b>	72,850
Institutional grants and other official sources	3/15	5,035	14,476	<b>19,511</b>	15,912
Activities for generating funds		795	-	<b>795</b>	1,006
Investment income		1,166	626	<b>1,792</b>	1,695
Other incoming resources		300	-	<b>300</b>	794
<b>Total incoming resources</b>		<b>52,318</b>	<b>40,974</b>	<b>93,292</b>	92,257
<b>Resources expended</b>					
Cost of generating funds					
Costs of generating voluntary income	5	13,718	226	<b>13,944</b>	13,097
Fundraising trading: cost of goods sold & other costs	5	307	-	<b>307</b>	464
Investment management costs		116	-	<b>116</b>	91
<b>Charitable activities</b>					
Development	5	18,853	17,161	<b>36,014</b>	34,171
Emergencies	5	4,383	23,462	<b>27,845</b>	33,441
Campaigning, advocacy and education programmes	5	12,114	30	<b>12,144</b>	11,040
Governance costs	5	562	-	<b>562</b>	584
<b>Total resources expended</b>		<b>50,053</b>	<b>40,879</b>	<b>90,932</b>	92,888
<b>Net (outgoing)/incoming resources before other recognised gains and losses</b>		<b>2,265</b>	<b>95</b>	<b>2,360</b>	(631)
<b>Other recognised gains/losses</b>					
Losses on investment assets	9	(295)	-	<b>(295)</b>	(44)
Actuarial gains/(losses) on defined benefit pension scheme	18	(693)	-	<b>(693)</b>	(2,586)
<b>Net movement in funds</b>		<b>1,277</b>	<b>95</b>	<b>1,372</b>	(3,261)
<b>Reconciliation of funds</b>					
Total fund balances brought forward as reported at 31 March 2006		4,952	13,825	<b>18,777</b>	22,038
<b>Fund balances carried forward at 31 March 2007</b>	13/14	<b>6,229</b>	<b>13,920</b>	<b>20,149</b>	18,777

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.

There is no material difference between the charity's own statements of financial activities and the consolidated statement shown above.

Christian Aid's  
annual report  
2006/07  
**Balance sheets**  
for the year ended  
31 March 2007

	Notes	Consolidated group		Parent charity	
		2007 £'000	2006 £'000	2007 £'000	2006 £'000
<b>Fixed assets</b>					
Tangible fixed assets	8	4,532	5,011	4,524	4,987
Investments	9	14,496	14,109	14,496	14,109
		<b>19,028</b>	19,120	<b>19,020</b>	19,096
<b>Current assets</b>					
Stocks		231	168	206	165
Debtors	10	6,252	5,285	6,508	5,533
Short-term cash deposits		2,000	4,000	2,000	4,000
Cash on deposit, at bank and in hand		16,389	13,056	16,040	12,722
		<b>24,872</b>	22,509	<b>24,754</b>	22,420
Creditors: amounts falling due within one year	11	(11,778)	(11,868)	(11,691)	(11,802)
<b>Net current assets</b>		<b>13,094</b>	10,641	<b>13,063</b>	10,618
Net assets excluding pension liability		<b>32,122</b>	29,761	<b>32,083</b>	29,714
Defined benefit pension scheme liability	18	(11,973)	(10,984)	(11,973)	(10,984)
<b>NET ASSETS INCLUDING PENSION LIABILITY</b>		<b>20,149</b>	18,777	<b>20,110</b>	18,730
<b>Restricted funds</b>					
Appeal funds - surplus		14,196	17,305	14,196	17,305
Appeal funds - deficit		(2,076)	(3,986)	(2,076)	(3,986)
Government and other funds - surplus		4,261	1,844	4,261	1,844
Government and other funds - deficit		(2,461)	(1,338)	(2,461)	(1,338)
<b>Total restricted funds</b>	13	<b>13,920</b>	13,825	<b>13,920</b>	13,825
<b>Unrestricted funds</b>					
Designated funds	14	17,107	15,411	17,099	15,387
Other charitable funds	14	1,070	493	1,064	502
Non-charitable trading funds	14	25	32	-	-
Unrestricted funds excluding pension liability		18,202	15,936	18,163	15,889
Pension reserve	18	(11,973)	(10,984)	(11,973)	(10,984)
Total unrestricted funds		<b>6,229</b>	4,952	<b>6,190</b>	4,905
<b>TOTAL FUNDS</b>	17	<b>20,149</b>	18,777	<b>20,110</b>	18,730

The Financial Statements were approved on the authority of the board on 27 September 2007 and signed on its behalf.



**John Gladwin**  
Chair of the board

# Christian Aid's annual report 2006/07 Consolidated cash flow for the year ended 31 March 2007

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

	2007 £'000	2006 £'000
Net incoming/(outgoing) resources	2,360	(631)
Investment income	(1,792)	(1,695)
FRS17 effect upon net incoming resources	296	(681)
Depreciation charge	1,346	958
Profit on sale of tangible fixed assets	(300)	(555)
(Increase)/decrease in stocks	(63)	95
Increase in debtors	(967)	(143)
(Decrease)/increase in current liabilities	(90)	1,131
Net cash inflow/(outflow) from operating activities	790	(1,521)

## Consolidated cash flow statement

Net cash inflow/(outflow) from operating activities	790	(1,521)
<i>Return on investments and servicing of finance</i>		
- Interest received	1,792	1,695
<i>Capital expenditure</i>		
- Purchase of tangible fixed assets	(1,001)	(1,049)
- Sales of tangible fixed assets	434	761
- Payments to acquire investments	(28,158)	(23,597)
- Proceeds of sale of investments	27,476	22,817
	(1,249)	(1,068)
Cash inflow/(outflow) before use of liquid resources	1,333	(894)
Management of liquid resources		
- Decrease in short-term deposits	2,000	4,000
<b>Increase in cash during the year</b>	<b>3,333</b>	<b>3,106</b>

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

	As at 1 April 2006 £'000	Change in year £'000	As at 31 March 2007 £'000
Cash at bank and in hand	13,056	3,333	16,389
Short-term deposits	4,000	(2,000)	2,000
<b>Net funds</b>	<b>17,056</b>	<b>1,333</b>	<b>18,389</b>

# Christian Aid's annual report 2006/07 Financial statements for the year ended 31 March 2007

## 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 1985, 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.

The group accounts include a 100 per cent consolidation of Christian Aid Trading Limited and 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 4. No separate Statement of Financial Activities has been presented for the charity as permitted by paragraph 397 of the SORP.

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

The charity maintains three types of funds and the relevant reserve policies are given on page 26 of the trustees' report. There are three main types of funds as follows:

(i) Restricted funds represent funds where the grants and donations received are requested by the donor to be spent on a specific purpose. Income and expenditure on these funds are shown separately within the Statement of Financial Activities and analysed into their main components in Note 13.

(ii) Designated unrestricted funds are where the trustees have set aside monies from unrestricted funding for specific purposes. At the end of March 2007 these included an operational reserve, a fixed asset fund, and monies allocated for expenditure in the 2007/08 financial year.

(iii) Other unrestricted funds represent income that is expendable at the discretion of the trustees in the

furtherance of the objects of the charity, but as at the end of the year had not been specifically allocated.

### 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. 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 entitlement is the earlier of the company receiving final estate accounts or the legacy being received. No value is included where 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 the 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, support costs and management and administration based on the proportion of time spent on each of these areas of work.

Costs of generating funds comprises the costs incurred in commercial trading activities and fundraising costs. Fundraising costs includes the costs of advertising, 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 includes direct charitable 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. Grants not transferred to partners within one month of approval are cancelled.

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 on all tangible assets as follows:

- (i) Freehold properties are depreciated over 50 years, a rate that will write off the value of the properties over their estimated useful lives. No depreciation is charged on land.
- (ii) Leasehold improvements are depreciated over 5 years.
- (iii) Office furniture and equipment is depreciated over its useful life at rates of 20 per cent in equal annual instalments.
- (iv) Computer equipment is depreciated over its useful life at a rate of 25 per cent in equal annual instalments.
- (v) Motor vehicles are depreciated at the rate of 25 per cent on a reducing balance basis.

#### **f. Stocks**

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

#### **g. Pension costs**

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 the Financial Reporting Standard - Retirement Benefits - FRS17.

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.

#### **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 Financial Reporting Standard Number 8, Related Party Disclosures, that allows it not to disclose transactions with group undertakings that are eliminated on consolidation.

# Christian Aid's annual report 2006/07 Financial statements for the year ended 31 March 2007

## 2 Donations, gifts and legacies

	2007 Unrestricted £'000	2007 Restricted £'000	2007 Total £'000	2006 Unrestricted £'000	2006 Restricted £'000	2006 Total £'000
Annual appeals						
Christian Aid Week	14,111	-	<b>14,111</b>	14,673	-	14,673
General donations	22,781	4,286	<b>27,067</b>	23,232	1,993	25,225
Denominational appeals	234	1,307	<b>1,541</b>	729	-	729
Special Christian Aid appeals						
Middle East	-	1,988	<b>1,988</b>	-	-	-
East Africa	-	1,662	<b>1,662</b>	-	733	733
Niger	-	759	<b>759</b>	-	2,795	2,795
Three Continents*	-	103	<b>103</b>	-	3,176	3,176
Tsunami	-	77	<b>77</b>	-	1,367	1,367
Sudan**	-	(40)	<b>(40)</b>	-	110	110
Other**	-	(129)	<b>(129)</b>	-	238	238
Legacy income	7,896	-	<b>7,896</b>	6,261	-	6,261
DEC Appeals						
Tsunami	-	14,471	<b>14,471</b>	-	14,110	14,110
Asia earthquake	-	1,158	<b>1,158</b>	-	1,909	1,909
Niger earthquake	-	-	<b>-</b>	-	839	839
Sudan	-	230	<b>230</b>	-	685	685
<b>Total donations, gifts and legacies</b>	<b>45,022</b>	<b>25,872</b>	<b>70,894</b>	<b>44,895</b>	<b>27,955</b>	<b>72,850</b>

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

\*\* Negative incoming resources represents prior year accrued income subsequently reallocated

Total donations, gifts and legacies of £70.9m (2006: £72.9m) includes £4.6m of tax recovered through tax efficient giving (2006: £3.7m)  
Legacies of which we have been notified but not recognised as income are valued at £7.9m (2006: £5.3m)

## 3 Institutional grants and other official sources

	2007 Unrestricted £'000	2007 Restricted £'000	2007 Total £'000	2006 Unrestricted £'000	2006 Restricted £'000	2006 Total £'000
Department for International Development (UK)						
Programme Partnership Agreement	5,030	-	<b>5,030</b>	5,030	-	5,030
Other	-	4,148	<b>4,148</b>	-	3,668	3,668
European Union	-	3,440	<b>3,440</b>	-	3,091	3,091
Republic of Ireland	-	3,444	<b>3,444</b>	-	1,376	1,376
USAID	-	723	<b>723</b>	-	637	637
States of Jersey	-	239	<b>239</b>	37	-	37
Other governments	-	98	<b>98</b>	-	83	83
Other agencies	5	2,016	<b>2,021</b>	7	1,298	1,305
Gifts in kind	-	368	<b>368</b>	-	685	685
<b>Total institutional grants and other official sources</b>	<b>5,035</b>	<b>14,476</b>	<b>19,511</b>	<b>5,074</b>	<b>10,838</b>	<b>15,912</b>

## 4 Subsidiary undertakings

The charity has three subsidiary undertakings of which the results for the year are given below.

### The British and Irish Churches Trust Ltd (BICT) – 71.25% interest

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 2006, the date of CTBI's year end. The figures below represent Christian Aid's 71.25% interest. The reserves retained within BICT are related to the management of Inter-Church House.

### Christian Aid Trading Ltd (CAT) – 100% interest

A company limited by share capital, incorporated in England and Wales, with two shares 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.

### Fish.net (Christian Aid) Ltd – 100% interest

A UK registered company which did not trade during the year.

	2007 BICT £'000	2007 CAT £'000	2007 Total £'000	2006 BICT £'000	2006 CAT £'000	2006 Total £'000
Turnover	517	124	<b>641</b>	471	94	565
Other income	-	669	<b>669</b>	-	911	911
Total income	517	793	<b>1,310</b>	471	1,005	1,476
Cost of sales	-	18	<b>18</b>	-	4	4
Depreciation	-	8	<b>8</b>	-	8	8
Grants to connected charities	508	-	<b>508</b>	508	-	508
Other operating costs	9	276	<b>285</b>	4	451	455
Total expenditure	517	302	<b>819</b>	512	463	975
Net profit	-	491	<b>491</b>	(41)	542	501
Gift aided to Christian Aid	-	(491)	<b>(491)</b>	-	(539)	(539)
Retained by subsidiary	-	-	-	(41)	3	(38)
Opening reserves	14	25	<b>39</b>	55	22	77
Closing reserves	14	25	<b>39</b>	14	25	39

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**5 Total resources expended**

	Grants to partner organisations £'000	Staff costs £'000	Other direct costs £'000	Allocation of central costs £'000	<b>2007 Total £'000</b>	2006 Total £'000
Costs of generating voluntary income	-	4,694	8,241	1,009	<b>13,944</b>	13,097
Fundraising trading: cost of goods sold & other costs	-	-	307	-	<b>307</b>	464
Investment management costs	-	31	73	12	<b>116</b>	91
<b>Cost of generating funds</b>	-	4,725	8,621	1,021	<b>14,367</b>	13,652
Development	26,270	5,089	3,475	1,180	<b>36,014</b>	34,171
Emergencies	23,990	1,175	2,596	84	<b>27,845</b>	33,441
Campaigning, advocacy and education programmes	336	6,140	4,451	1,217	<b>12,144</b>	11,040
<b>Total charitable activities</b>	50,596	12,404	10,522	2,481	<b>76,003</b>	78,652
Governance	-	350	149	63	<b>562</b>	584
<b>Total resources expended</b>	50,596	17,479	19,292	3,565	<b>90,932</b>	92,888

**Grant expenditure analysed by region**

Africa	<b>16,946</b>	15,425
Latin America and the Caribbean	<b>6,757</b>	5,519
Asia and Middle East	<b>25,797</b>	32,675
Global	<b>768</b>	975
UK and Ireland	<b>328</b>	562
<b>Total grants to partner organisations</b>	<b>50,596</b>	55,156

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** comprises the costs incurred in commercial trading activities, fundraising costs and investment management fees. Fundraising costs include the costs of advertising, producing publications and printing and mailing fundraising material, the staff costs in these areas and an appropriate allocation of central office costs.

**Charitable 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	<b>2007 £'000</b>	2006 £'000
Internal audit	65	64
External audit	40	35
Board expenses	12	14
Strategic management	445	471
	<b>562</b>	584

<b>Allocation of central costs</b>	<b>Basis of allocation</b>	<b>2007 £'000</b>	2006 £'000
Facilities management	Headcount	1,605	1,552
Human resources	Headcount	408	303
Information systems	Headcount	1,552	1,120
		<b>3,565</b>	2,975

## 6 Staff costs

	2007 £'000	2006 £'000
Staff costs of UK & Ireland contracted staff		
Salaries	13,774	13,204
Pension contributions	1,128	1,820
National Insurance contributions	1,144	1,123
Benefits in kind	54	74
Total staff costs UK & Ireland	16,100	16,221
Staff cost of overseas contracted staff	1,698	1,311
<b>Total staff costs</b>	<b>17,798</b>	<b>17,532</b>

	2007 FTE	2006 FTE
UK & Ireland based staff	436	457
Overseas based staff	309	274
<b>Total staff FTE</b>	<b>745</b>	<b>731</b>

FTE = Full time equivalent

Overseas staff includes 39 employees (2006: 27 employees) on UK & Ireland contracts based in the charity's overseas offices.

### Staff by activity

	2007 FTE	2006 FTE
Generating funds	118	127
Charitable activities	624	601
Governance	3	3
<b>Total staff FTE</b>	<b>745</b>	<b>731</b>

The emoluments of the Director, the highest paid employee, were £88,428 (2006: £86,413). In addition the Director received a benefit in kind of £Nil (2006: £6,223), relating to the provision of housing. The value of the benefit in kind is based on Inland Revenue guidelines. The Director vacated the property on 15 August 2005.

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

	2007	2006
£80,000 to £89,999	1	1
£60,000 to £69,999	3	-

### Trustees expenses

	2007		2006	
	No of Trustees	£'000	No of Trustees	£'000
Reimbursed to trustees				
UK related expenses	18	11	18	5

No emoluments are paid to trustees. Trustees are reimbursed for their incidental expenses in attending board, executive and other meetings. Additionally, trustees may occasionally visit Christian Aid partners and programmes overseas with costs of such trips being met by the charity.

## 7 Statement of financial activities

Net movement in funds is stated after the following charges

	Consolidated group		Parent charity	
	2007 £'000	2006 £'000	2007 £'000	2006 £'000
Auditors' remuneration				
- Audit fee	35	35	29	29
- Other services	4	4	4	4
Operating lease rentals (>5 year expiry)	-	-	205	205
Investment manager's fee	51	49	51	49

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## 8 Tangible fixed assets

	Central office freehold £'000	Other leasehold/ freehold property £'000	Leasehold improve- ments £'000	Computer equipment £'000	Office furniture, fittings & equipment £'000	Assets in the course of construction £'000	Motor vehicles £'000	<b>Total £'000</b>
<b>Cost</b>								
At 1 April 2006	1,855	404	2,523	1,375	580	1,081	431	<b>8,249</b>
Additions	-	-	186	261	8	392	154	<b>1,001</b>
Transfer between categories	-	-	-	1,081	-	(1,081)	-	-
Disposals	-	(141)	-	-	-	-	(20)	<b>(161)</b>
<b>At 31 March 2007</b>	<b>1,855</b>	<b>263</b>	<b>2,709</b>	<b>2,717</b>	<b>588</b>	<b>392</b>	<b>565</b>	<b>9,089</b>
<b>Depreciation</b>								
At 1 April 2006	512	32	1,222	939	319	-	214	<b>3,238</b>
Charge in year	43	3	509	580	119	-	92	<b>1,346</b>
Disposals	-	(12)	-	-	-	-	(15)	<b>(27)</b>
<b>At 31 March 2007</b>	<b>555</b>	<b>23</b>	<b>1,731</b>	<b>1,519</b>	<b>438</b>	-	<b>291</b>	<b>4,557</b>
<b>Net Book Value</b>								
<b>At 31 March 2007</b>	<b>1,300</b>	<b>240</b>	<b>978</b>	<b>1,198</b>	<b>150</b>	<b>392</b>	<b>274</b>	<b>4,532</b>
At 1 April 2006	1,343	372	1,301	436	261	1,081	217	5,011
Held by parent charity	1,300	240	978	1,198	142	392	274	<b>4,524</b>
Held by subsidiary	-	-	-	-	8	-	-	<b>8</b>

## 9 Investments

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

	Consolidated group		Parent charity			2007 £'000	2007 %
	2007 £'000	2006 £'000	2007 £'000	2006 £'000			
<b>As at 31 March</b>							
Gilts – UK	<b>12,704</b>	11,245	<b>12,704</b>	11,245	UK Treasury Government Bond 4.75% 07/06/10	6,577	46.2
Fixed Interest securities	<b>930</b>	1,171	<b>930</b>	1,171	UK Treasury Government Bond 4% 07/03/09	3,714	25.8
Floating rates notes	<b>669</b>	1,173	<b>669</b>	1,173	UK Treasury Government Bond 4.25% 07/03/11	1,757	12.2
Sterling deposits	<b>193</b>	520	<b>193</b>	520			
<b>Total investments</b>	<b>14,496</b>	14,109	<b>14,496</b>	14,109			

### Movements during the year

At the beginning of the year	<b>14,109</b>	13,373	<b>14,109</b>	13,373
Cost of acquisitions	<b>28,158</b>	23,597	<b>28,158</b>	23,597
Disposals	<b>(27,476)</b>	(22,817)	<b>(27,476)</b>	(22,817)
Unrealised loss	<b>(295)</b>	(44)	<b>(295)</b>	(44)
<b>Total investments</b>	<b>14,496</b>	14,109	<b>14,496</b>	14,109

## 10 Debtors

	Consolidated group		Parent charity	
	2007 £'000	2006 £'000	2007 £'000	2006 £'000
Payments in advance for Christian Aid Week	329	573	329	573
Other prepayments	60	135	60	135
Grant Income Debtors	780	309	780	277
Other Accrued income	4,436	3,596	4,436	3,596
Other debtors	679	672	272	333
Amounts due from subsidiary undertakings	(32)	-	631	619
<b>Total debtors</b>	<b>6,252</b>	<b>5,285</b>	<b>6,508</b>	<b>5,533</b>

## 11 Creditors: amounts falling due within one year

	Consolidated group		Parent charity	
	2007 £'000	2006 £'000	2007 £'000	2006 £'000
Interest free loans from supporters	334	247	334	247
Trade creditors	1,433	1,536	1,433	1,536
Project creditors	8,351	8,269	8,351	8,269
Other creditors	1,529	1,743	1,442	1,687
Accruals	131	73	131	63
<b>Total creditors</b>	<b>11,778</b>	<b>11,868</b>	<b>11,691</b>	<b>11,802</b>

## 12 Future commitments

In addition to the amounts shown as creditors in these accounts, there are also commitments to projects which have been accepted in principle by Christian Aid's Board and are expected to be recommended for funding in 2007/08

	Consolidated group		Parent charity	
	2007 £'000	2006 £'000	2007 £'000	2006 £'000
Commitments	16,857	17,313	16,857	17,313

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**13 Restricted funds**

	Opening balance £'000	Incoming resources £'000	Expenditure £'000	Closing balance £'000
<b>Appeal funds</b>				
Tsunami appeal	8,790	249	(3,798)	<b>5,241</b>
Niger appeal	1,871	856	(673)	<b>2,054</b>
Three Continents appeal	2,486	218	(899)	<b>1,805</b>
Middle East appeal	-	2,030	(687)	<b>1,343</b>
East Africa appeal	591	1,731	(994)	<b>1,328</b>
Sudan appeal	2,342	37	(1,134)	<b>1,245</b>
Northern Uganda appeals	156	4	(107)	<b>53</b>
Southern Africa floods appeals	432	11	(414)	<b>29</b>
Iraq appeals	14	1	13	<b>28</b>
Other CA Appeals*	336	(122)	(119)	<b>95</b>
Present Aid	90	3,188	(3,009)	<b>269</b>
Other earmarked income	173	2,404	(1,871)	<b>706</b>
DEC Sudan appeal	24	230	(254)	-
DEC Niger appeal	(31)	-	(202)	<b>(233)</b>
DEC Asia Quake appeal	(569)	1,158	(589)	-
DEC Tsunami appeal	(3,386)	14,471	(12,928)	<b>(1,843)</b>
<b>Total appeal restricted funds</b>	<b>13,319</b>	<b>26,466</b>	<b>(27,665)</b>	<b>12,120</b>
Government and other agency grants - surplus	1,844	8,339	(5,922)	<b>4,261</b>
Government and other agency grants- deficit	(1,338)	6,169	(7,292)	<b>(2,461)</b>
<b>Total restricted funds</b>	<b>13,825</b>	<b>40,974</b>	<b>(40,879)</b>	<b>13,920</b>

\*Negative incoming resources represents prior year accrued income subsequently reallocated



## 14 Unrestricted funds

	Opening balance £'000	Incoming resources £'000	Expenditure £'000	Unrealised Losses £'000	Transfer £'000	Closing balance £'000
Operational reserve	9,000	-	-	-	2,000	<b>11,000</b>
Fixed asset fund	5,011	-	(1,346)	-	867	<b>4,532</b>
Other designated funds	1,400	-	-	-	175	<b>1,575</b>
Total designated funds	15,411	-	(1,346)	-	3,042	<b>17,107</b>
Other unrestricted funds	493	51,483	(48,102)	(295)	(2,509)	<b>1,070</b>
Non charitable trading funds	32	793	(309)	-	(491)	<b>25</b>
Other subsidiary funds	-	42	-	-	(42)	-
Pension reserve	(10,984)	-	(296)	(693)	-	<b>(11,973)</b>
<b>Total unrestricted funds</b>	<b>4,952</b>	<b>52,318</b>	<b>(50,053)</b>	<b>(988)</b>	-	<b>6,229</b>

## 15 Department for International Development funding

In the year ended 31 March 2007 grants totalling £9,178,000 (2006: £9,149,000) were received by Christian Aid from the Department for International Development, as follows:

	Unrestricted £'000	Restricted £'000	Total 2007 £'000	Total 2006 £'000
Programme Partnership Agreement	5,030	-	<b>5,030</b>	5,030
Building disaster resilient communities	-	242	<b>242</b>	121
For African programmes				
South Africa	-	387	<b>387</b>	1,321
Sudan	-	972	<b>972</b>	295
Democratic Republic of Congo	-	1,902	<b>1,902</b>	121
Angola	-	30	<b>30</b>	199
Burundi	-	-	-	78
For Asian programmes				
Pakistan earthquake relief*	-	(33)	<b>(33)</b>	556
South Asia tsunami relief	-	-	-	543
Myanmar	-	611	<b>611</b>	263
India	-	37	<b>37</b>	-
Gifts in kind - Pakistan airlifts	-	-	-	451
	5,030	4,148	<b>9,178</b>	9,149

\*Negative balances reflect underspends on prior-year projects returned to DFID

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## 16 Comic Relief funding

In the year ended 31 March 2007 grants totalling £371,000 (2006: £130,000) were received by Christian Aid from Comic Relief, as follows:

	Unrestricted	Restricted	<b>Total 2007 £'000</b>	Total 2006 £'000
	£'000	£'000		
Asia	-	46	<b>46</b>	85
Latin America	-	105	<b>105</b>	45
Africa				
Mozambique	-	20	<b>20</b>	-
Angola	-	200	<b>200</b>	-
	-	371	<b>371</b>	130

## 17 Analysis of group net assets

Fund balances as at 31 March 2007 are represented by:

	Unrestricted funds		Restricted funds	<b>Total</b>
	Designated	Other		
	£'000	£'000	£'000	<b>£'000</b>
Fixed assets	4,532	-	-	<b>4,532</b>
Investments	11,000	3,496	-	<b>14,496</b>
Short-term cash deposits	-	-	2,000	<b>2,000</b>
Deposits and cash at bank and in hand	1,575	(3,024)	17,838	<b>16,389</b>
Other current assets	-	5,703	780	<b>6,483</b>
Current liabilities	-	(5,080)	(6,698)	<b>(11,778)</b>
Pension liability	(11,973)	-	-	<b>(11,973)</b>
<b>Total net assets</b>	<b>5,134</b>	<b>1,095</b>	<b>13,920</b>	<b>20,149</b>

## 18 Pension costs

Christian Aid operates a funded defined benefit pension scheme. The open section of the Scheme is contracted-out of the State Second Pension Fund (S2P) and the closed section of the fund is not contracted out. The last formal valuation of the Scheme was performed as at 30 September 2005 by a professionally qualified actuary. The employer has paid contributions at the rate of 12% of pensionable salaries until 30 September 2006, then 12.9% thereafter. Members of the closed section of the fund have paid contributions at the rate of 4.5% of their pensionable salaries, and members of the open section have paid contributions at a rate equal to their age at entry to the Scheme divided by ten plus 1.7% of their pensionable salaries. The market value of the scheme assets at the valuation date was £17,005,000 and the actuarial value of those assets represented 62% of the benefits that had accrued to members, after allowing for expected future increases in earnings and for the discretionary increases to pensions.

The actuarial valuation described above has been updated at 31 March 2007 by a qualified actuary using revised assumptions that are consistent with the requirements of FRS 17. Investments have been valued for this purpose, at fair value. The table below shows the effect that FRS17 has had on the financial statements for the year to 31 March 2007.

### Movement in pension scheme deficit on the year

	2007 £000	2007 £000	2006 £000	2006 £000	2005 £000	2005 £000	2004 £000	2004 £000	2003 £000	2003 £000
Deficit in scheme at beginning of year		<b>(10,984)</b>		(9,079)		(9,730)		(10,286)		(2,232)
Amounts charged in statement of financial activities for the year:										
Current Service Cost	<b>(1,241)</b>		(943)		(904)		(844)		(1,131)	
Past Service costs	-		-		-		-		-	
Gains and Losses on any curtailments	-		-		-		-		-	
		<b>(1,241)</b>		(943)		(904)		(844)		(1,131)
Other finance (charges)/income charged in statement of financial activities for the year:										
Expected return on pension scheme assets	<b>1,375</b>		1,154		949		833		926	
Interest on pension scheme liabilities	<b>(1,540)</b>		(1,353)		(1,260)		(1,113)		(873)	
		<b>(165)</b>		(199)		(311)		(280)		53
Actuarial gain/(loss) recognised in the statement of financial activities for the year:										
Gain/(loss) on pension scheme assets	<b>(291)</b>		1,720		349		984		(4,003)	
Experience gains/(losses) on scheme liabilities	-		420		157		(582)		(1,347)	
(Loss)/gain on changes in assumptions underlying the present value of scheme liabilities	<b>(402)</b>		(4,726)		432		448		(2,452)	
		<b>(693)</b>		(2,586)		938		850		(7,802)
Currency gain/(loss)		-		-		-		-		-
Contributions paid by company		<b>1,110</b>		1,823		928		830		826
Deficit in scheme at end of year		<b>(11,973)</b>		(10,984)		(9,079)		(9,730)		(10,286)

### The financial assumptions used to calculate scheme liabilities under FRS17 are as follows

	2007 % p.a.	2006 % p.a.	2005 % p.a.	2004 % p.a.	2003 % p.a.	2002 % p.a.
Price inflation	<b>3.00</b>	2.50	2.50	2.50	2.50	2.50
Rate of increase in salaries	<b>4.00</b>	4.00	3.50	4.50	4.50	4.50
Rate of increase for pensions in payment and deferred pensions	<b>3.00</b>	2.50	2.50	2.50	2.50	2.50
Discount rate	<b>5.40</b>	4.90	5.40	5.50	5.40	5.90

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**Scheme assets and expectation of return**

	At 31 March 2007		At 31 March 2006		At 31 March 2005	
	Fair Value	Expected rate of return	Fair Value	Expected rate of return	Fair Value	Expected rate of return
	£'000	% p.a.	£'000	% p.a.	£'000	% p.a.
Equities	14,474	8.00	13,005	8.00	1,112	8.00
Bonds	7,521	4.70	6,735	4.30	3,743	5.00
Cash	133	5.25	140	4.50	123	4.25
Market value of assets	22,128	6.86	19,880	6.72	14,978	7.22
Present value of liabilities	(34,101)		(30,864)		(24,057)	
<b>Net pension liability</b>	<b>(11,973)</b>		<b>(10,984)</b>		<b>(9,079)</b>	

	At 31 March 2004		At 31 March 2003	
	Fair Value	Expected rate of return	Fair Value	Expected rate of return
	£'000	% p.a.	£'000	% p.a.
Equities	9,505	8.00	7,656	9.10
Bonds	3,185	4.80	1,624	4.50
Cash	-	4.00	561	3.75
Market value of assets	12,690	7.20	9,841	8.04
Present value of liabilities	(22,420)		(20,127)	
<b>Net pension liability</b>	<b>(9,730)</b>		<b>(10,286)</b>	

### History of experience gains/(losses)

	<b>31 March 2007</b>		31 March 2006		31 March 2005		31 March 2004	
	<b>Amount</b>	<b>% of</b>	Amount	% of	Amount	% of	Amount	% of
	<b>£'000</b>	<b>assets/</b>	£'000	assets/	£'000	assets/	£'000	assets/
		<b>liabilities</b>		liabilities		liabilities		liabilities
Gain/(loss) on assets	<b>(291)</b>	<b>(1.3)</b>	1,720	8.7	349	2.3	984	7.8
Experience gain/(loss) on liabilities	<b>0</b>	<b>0.0</b>	420	1.4	157	0.7	(582)	(2.6)
Total actuarial gains/(losses) recognised in the statement of financial activities	<b>(693)</b>	<b>(2.0)</b>	(2,586)	(8.4)	938	3.9	850	3.8

### Analysis of reserves

	<b>2007</b>	2006	2005	2004	2003
	<b>£'000</b>	£'000	£'000	£'000	£'000
Accumulated funds excluding pensions liability	<b>32,122</b>	29,761	31,117	22,341	21,089
Pensions Liability	<b>(11,973)</b>	(10,984)	(9,079)	(9,730)	(10,286)
Accumulated funds including pensions liability	<b>20,149</b>	18,777	22,038	12,611	10,803

Christian Aid also participates in The Pensions Trust Growth Plan. The Growth Plan is a multi-employer pension plan which in most respects a money purchase arrangement but it does have some guarantees. Because of the pension guarantees there is a defined benefit pension obligation. Following a change in legislation in September 2005, there is a potential debt due on participating employers of The Growth Plan in the event of an employer ceasing to participate in the scheme or the scheme winding 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 the triennial growth plan valuation as at 30 September 2005, the updated estimated employer debt on withdrawal for Christian Aid as at 30 September 2006 was £750,000 (30 September 2005 £939,000).

# Christian Aid's annual report 2006/07

## Reference and administrative details

### Board of trustees

#### Chair

John Gladwin<sup>2</sup>

#### Vice chair

Noel Davies<sup>2</sup>

David Deeks

Christine Eames

Ceri George

Ian Hindle (resigned January 2007)

Helen Hood

Kumar Jacob<sup>1</sup>

Gillian Kingston (joined July 2006)

Katei Kirby (joined January 2007)

Michael Langrish

Kenneth Mackenzie

David Pocock<sup>1</sup>

Roger Purce

Brian Ridsdale<sup>1</sup>

Graham Sparkes

Nezlin Sterling (resigned November 2006)

Jenny Tonge (joined May 2006;

resigned September 2006)

Bridget Walker

Jane Williams

<sup>1</sup> Member of finance and audit committee

<sup>2</sup> Member of nominations and procedures committee

### Executive officers

#### Director

Dr Daleep Mukarji

#### Associate directors

Martin Birch – finance and information management

Martin Kyndt – corporate affairs

Kate Phillips – marketing and communications

Matthew Reed – church and community

Maria Standingford – human resources

Paul Valentin – international

### Legal status

Christian Aid is a UK registered charity (no. 1105851) also operating in the Republic of Ireland (no. CHY 6998 Company no. 426928).

Christian Aid is a company limited by guarantee, registered in England and Wales (no. 5171525 Company no. 426928) Northern Ireland charity no. XR94639 Company no. NI059154.

### Address

Inter Church House

35 Lower Marsh

London SE1 7RL

### Professional advisors

#### Auditors

Deloitte & Touche LLP

Hill House

1 Little New Street

London EC4A 3TR

#### 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 Institutional Asset Management plc

Exchange House

Primrose Street

London EC2A 2NY

### Sponsoring churches

Baptist Union of Great Britain

Baptist Union of Scotland

Baptist Union of Wales

Cherubim and Seraphim Council of Churches

Church of England

Church of God of Prophecy

Church of Ireland

Church of Scotland

Church in Wales

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

# Christian Aid's annual report 2006/07 Christian Aid addresses

**For further information,  
please contact the  
departments below.**

## **Central office**

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

## **Church and Community department**

### **Community division**

Paul Langley

### **National offices**

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

Northern Ireland  
Tel: +44 (0)2890 381204  
Contact: Margaret Boden

Republic of Ireland  
Tel: +353 (0)1611 0801  
Contact: Margaret Boden

Scotland  
Tel: +44 (0)131 220 1254  
Contact: Gavin McLellan

Wales  
Tel: +44 (0)29 2084 4646  
Contact: Jeff Williams

### **UK regional offices**

North and east of England  
Tel: +44 (0)191 228 0115  
Contact: Jan Simmonds

South and west of England  
Tel: +44 (0)1202 840764  
Contact: Robert Pearce

## **Marketing & Communications**

### **Campaigns**

Paul Brannen

### **Information and internal communications**

Steven Buckley

### **Marketing and supporter relations**

Jeff Dale

### **Media**

John Davison

### **Publishing**

Sarah Bennison

## **Finance and Information Management department**

### **Finance**

John Rew

### **Information systems**

Sarah Robson

## **International department**

### **Head of Africa**

David Pain

### **Overseas offices**

Burkina Faso, Burundi,  
Democratic Republic of Congo,  
Ethiopia, Ghana, Kenya, Mali,  
Mozambique, Nigeria, Rwanda,  
Sierra Leone, Sudan, Zimbabwe

### **Head of Asia and Middle East**

Robin Greenwood

### **Overseas offices**

Afghanistan, Bangladesh, India,  
Philippines, Sri Lanka, Tajikistan

### **Head of Latin America and Caribbean**

Andrew Croggon

### **Overseas offices**

Colombia, Dominican Republic,  
El Salvador, Guatemala, Haiti,  
Honduras, Jamaica, Nicaragua

### **Head of global policy and advocacy**

Charles Abugre

### **Head of humanitarian**

Nick Guttman

### **Head of programme support and development**

Henrietta Blyth

**To find out more about  
our work, please phone  
+44 (0)20 7523 2225**

### **or visit**

[www.christianaid.org.uk](http://www.christianaid.org.uk)

### **Websites**

[www.christianaid.org.uk](http://www.christianaid.org.uk)  
[www.christianaid.ie](http://www.christianaid.ie)  
[www.christianaid.org.uk/learn](http://www.christianaid.org.uk/learn)  
[www.globalgang.org](http://www.globalgang.org)  
[www.surefish.co.uk](http://www.surefish.co.uk)  
[www.pressureworks.org](http://www.pressureworks.org)

**Christian Aid's annual report for 2006/07 looks back on a year when our persistence, resolve and inspiration to eradicate poverty remained undimmed.**

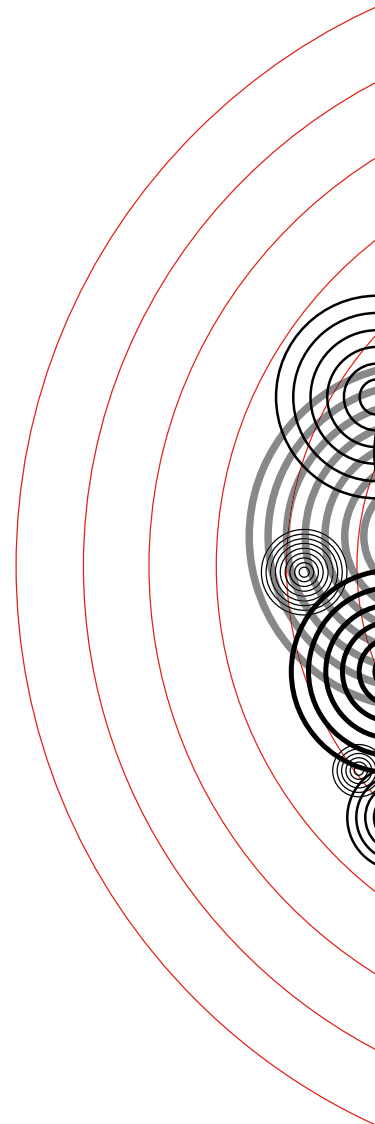
**From tackling the stigma surrounding HIV in Ethiopia to helping poor women in Bangladesh get clean water for their families – we know we are making a difference.**

**In a world where rich and poor communities are irrevocably linked by our changing climate, we launched our Climate Changed campaign, and are fighting the disproportionate effects of increasing drought and flooding on poor people.**

**Working alongside 716 organisations and in nearly 50 countries, our connections mean we can tackle the root causes of poverty in some of the world's poorest communities.**

**If you would like more information, please visit [www.christianaid.org.uk](http://www.christianaid.org.uk) or call +44 (0)20 7523 2225**

**For an audio version of our 2006/07 annual report, please call +44 (0) 8700 787 788**



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**Cardiff:** PO Box 6055, CF15 5AA **Edinburgh:** PO Box 11, EH1 0BR  
**Dublin:** 17 Clanwilliam Terrace, Dublin 2  
**Website:** [www.christianaid.org.uk](http://www.christianaid.org.uk) [www.christianaid.ie](http://www.christianaid.ie)

UK registered charity number 1105851 Company number 5171525  
Republic of Ireland charity number CHY 6998 Company number 426928  
Northern Ireland charity number XR94639 Company number N1059154  
Republic of Ireland charity number CHY 6998 Company number 426928