

CHRISTIAN AID ANNUAL REPORT AND ACCOUNTS 2008/09

POVERTY



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

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

www.christianaid.org.uk

Front-cover photo: a young girl in West Bengal walks home
with her father along the bank of a dried-out rice paddy.

Christian Aid/Mohammadur Rahman/Map photo agency

CONTENTS

LETTER FROM THE CHAIR	3
TRUSTEES' REPORT	4
Overview of Christian Aid in 2008/09	4
Christian Aid in the news	6
Where we work	8
Exposing the scandal of poverty	11
Helping in practical ways to root out poverty	17
Challenging and changing systems that keep people poor	23
Strengthening the organisation	27
Financial review	30
Structure, governance and management	35
AUDITORS' REPORT	40
FINANCIAL STATEMENTS	41
REFERENCE AND ADMINISTRATIVE DETAILS	62
FURTHER INFORMATION AND CURRENT CONTACT DETAILS	63
ACKNOWLEDGEMENTS	64

‘THE SCALE OF OUR AMBITION NEEDS TO MATCH THE SCALE OF THE SCANDAL OF GLOBAL POVERTY...

THIS YEAR, OUR WORK WITH PARTNER ORGANISATIONS IN 48 COUNTRIES HAS HELPED SOME OF THE WORLD’S POOREST AND MOST MARGINALISED PEOPLE TAKE CONTROL OF THEIR OWN FUTURE.’

LETTER FROM THE CHAIR



This has been a year of transition for Christian Aid. Internally, the departure of Bishop John Gladwin as chair and the imminent departure of Dr Daleep Mukarji as director have focused our minds on what Christian Aid has become, and what it will be in the future. Externally, there are the effects of the global financial crisis. It has reduced the spending power of each pound raised. It has also made the task of collecting each of those pounds potentially more difficult, but much more necessary – for its effect on the poorest countries and people is both immediate and potentially catastrophic.

Times of transition are times of challenge, but also of opportunity. John and Daleep have left a vibrant and strong organisation, constantly looking for new frontiers and committed not just to ameliorating the effects of poverty and injustice, but to eradicating it. It is a challenging task, which will require major changes in systems and structures. But the scale of our ambition needs to match the scale of the scandal of global poverty.

Equally, the financial crisis has stripped away some of the comfortable certainties in the developed world and laid bare the interdependencies that affect our lives. Both at political and economic level, people have been asking fundamental moral and ethical questions: about the nature of wealth creation and distribution, and about mutual responsibility and accountability. And it is clear that only global action can answer those questions.

Christian Aid has been asking and answering those questions for more than 60 years. This year, our work with partner organisations in 48 countries has helped some of the world's poorest and most marginalised people take control of their own future. But Christian Aid has always tackled causes, as well as symptoms. We not only give immediate and practical assistance to the powerless and the poor – our advocacy work on

climate change, and most recently on unfair taxation, continues to ask searching questions of the powerful and comfortable.

Christian Aid has always worked with people of all faiths and none. But it is rooted in a message that is at the heart of the Christian gospel – to bring good news to the poor. Its strength is the commitment and support of thousands of people and its 41 sponsoring churches. The task of the board and the director is to turn their hope and prayers into action. It is to assert that things can be different. This 'divine dissatisfaction' with the world as it is was the final message in one of civil rights leader Revd. Martin Luther King's last sermons:

'let us go out with a "divine dissatisfaction." ... Let us be dissatisfied until the tragic walls that separate the outer city of wealth and comfort and the inner city of poverty and despair shall be crushed by the battering rams of the forces of justice. Let us be dissatisfied until those that live on the outskirts of hope are brought into the metropolis of daily security ... Let us be dissatisfied until that day when the lion and the lamb shall lie down together and every man will sit under his own vine and fig tree and none shall be afraid. Let us be dissatisfied.'

That describes the hope and the vision of Christian Aid. And that is why it is a privilege to be its chair, to work alongside its trustees and its committed staff, and with all our partners and supporters, here and overseas.

Dame Anne Owers DBE

Chair of the Christian Aid Board of Trustees

TRUSTEES' REPORT

OVERVIEW OF CHRISTIAN AID IN 2008/09



SECURE
livelihoods



Africa grant spend
£17.9m



ACCOUNTABLE
governance



Asia and the Middle East grant spend
£17.5m

Economic
JUSTICE

Poverty is an outrage against humanity. It robs people of dignity, justice, freedom and hope, of power over their own lives. More than a billion people worldwide suffer in its grip, denied the life chances available to those more fortunate.

Christian Aid has a vision: an end to poverty.

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

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

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

TURNING HOPE INTO ACTION

In 2008/09 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, adapt and respond to climate change and rebuild after emergencies.

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

Accountable governance: working with communities across the world to claim their rights and holding those who control resources and wield power to account for their actions.

HIV: providing support and care for people living with the effects of



Strengthening the movement for
GLOBAL JUSTICE

Latin America and the Caribbean
grant spend
£7.9m



STRENGTHENING
the organisation



HIV, and challenging the stigma and discrimination associated with HIV.

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.

FURTHER INFORMATION

More information about Christian Aid's history, strategy and accountability can

be found in these key documents:

Turning Hope into Action (2005). Our strategic framework sets out what we plan to achieve in the years leading up to 2010 as well as our values and approach.

www.christianaid.org.uk/images/turning-hope-into-action.pdf

Listening and Responding to our Stakeholders: Christian Aid's Accountability (2008). This document shows how Christian Aid is accountable to its stakeholders and how we are strengthening this.

www.christianaid.org.uk/images/accountability.pdf

FINANCIAL SUMMARY

Total income £87.7m/€94.4m

Total expenditure £94.2m/€101.4m of which:

Direct charitable expenditure 80%

1 Long-term development projects £43.6m/€46.9m (46%)

2 Emergencies £16.8m/€18.1m (18%)

3 Campaigning, advocacy and education £14.9m/€16.0m (16%)

Other expenditure 20%

4 Fundraising £18.0m/€19.4m (19%)

5 Governance £0.9m/€1.0m (1%)

Direct charitable expenditure was 80 per cent of total expenditure.

Images page 4 (from left to right): Christian Aid/Chiara Goia/Getty Images; Christian Aid/Jodi Beber; Christian Aid/Amanda Farrant
Images page 5 (from left to right): Christian Aid/Sarah Malian; Christian Aid/Hannah Richards; Christian Aid/Sian Curry

A YEAR OF INFLUENCING CHANGE

One crucial way for Christian Aid to let people know about our essential purpose is by getting media coverage – in national, regional and church press, TV and digital media. Here's a selection of our press cuttings.

Companies will have to tell all on carbon emissions

Backbenchers and green groups force Government to impose tougher climate-change reporting requirements on quoted firms

By Mark Lillis
All quoted companies will be forced to detail carbon emissions from their annual accounts

Welcome for emissions cut



Burma in

EARLIER this year, a massive cyclone smashed into Burma, in a situation out of the news but thousands of children still face hunger

Church leaders launch internet pilgrimage

CHURCH leaders of all denominations lined up their hiking boots, hoisted their rucksacks and gathered their laptops in an attempt to persuade Christians to take a virtual pilgrimage to the Holy Land.



While the global HIV/AIDS epidemic might seem under control, in South Africa's informal settlements, communities are still being decimated by the problem. In the final article in the series, TARA GREAVES travels with Christian Aid to meet a single mother who is working to help the orphans left behind and two sisters who found that family bonds are not always the strongest.



FIGHT FOR SURVIVAL: The left, Nontshulu Mthembu, 18 and her sister Phumulo, 16, with the women they cared for through troubled times. Right, Thabaneletso volunteer Faneese Mafuza, 20, outside her home. Below left of her children at her sister's home. Below, bush grows at the cemetery high on the hills above the informal settlement

Things may be looking up for families

Disasters and disease break up families — and can thus damage future generations, a report describes



The angels who shed a light in the dark

"I hope my children South Africa and get themselves jobs before they have kids because it is hard work to have them on my own."

Evasion drains cash from poor, says charity

By Vanessa Houldler
Clamping down on tax dodges by multinationals could save the lives of a thousand children a day, according to the latest pressure group to call for big businesses to pay more tax.

The wealth gap

Tax evasion 'costs the lives of 1,000 children a day'

Ashley Seager and Phillip Inman
Illegal tax evasion by companies is depriving the developing world of \$160bn (£82bn) a year, which could be used to prevent the deaths of 1,000 children every day, Christian Aid says today.

Green hero

Soy cheese... Alex James
Alex James, former writer, broadcaster and former Labour minister, highlights the impact of climate change on the world.

PEARL LOW VISITS A FASHION PROJECT BRINGING HOPE TO BRAZIL'S DRUG-FILLED STREETS

HAVING WON HER OWN BATTLE AGAINST ADDICTION...
Pearl Low and her model daughter...
The models were showing their...
Pearl and her daughter were in the...
The models were showing their...
Pearl and her daughter were in the...
The models were showing their...
Pearl and her daughter were in the...



NEWS 23



...their grandmother after she...
...Phumisa Mkhango, with one...

...his grandmother...
...his grandmother...
...his grandmother...

...household and ask...
...household and ask...
...household and ask...

...the money...

Tax dodgers 'kill 1,000 under-5s'

NEARLY 1,000 children die every day due to tax evasion by crafty companies, accountants and government agencies, a report claims today. Up to 350,000 under-fives in the developing world could be saved by a crackdown on tax-dodging, the Christian Aid study suggests. Leading accountancy firms have been blamed for colluding in large-scale tax avoidance – dubbed 'a new slavery' – costing poor countries at least £82 billion a year. The report, Death Aid Taxes, says poor

Tax evasion 'costs lives of 5.6m children'

By Sean O'Grady
...more as part of a "hibbing...
...more as part of a "hibbing...
...more as part of a "hibbing...
...more as part of a "hibbing...
...more as part of a "hibbing...



...to improve...
...to improve...
...to improve...

Last rites for our dying world

OUR week-long series has seen how the people of West Africa are already suffering the effects of climate change. Today environment reporter **MARY GRIFFIN** reports closer to home as aid agencies take to the streets of Coventry to plead for urgent action and funds out why they laid wreaths outside the offices of Carlyle-based energy giant G.S.

WHY SAY NO TO COAL?

I do want to build a coal-fired power station at Kingscote in Devon. The firm says they will reduce emissions by installing carbon capture and storage (CCS) technology, but this idea hasn't yet been proved to work and would take time to install after the power station starts up.



WHAT CAN COVENTRY DO?

Every Award-winning actress Greta Scacchi says making climate change begins at home. The actress - who starred alongside Harrison Ford in Presumed Innocent and turned down Thomas Stone's role in Blast Impact - joined yesterday's march and called on Coventry residents to vote their colours to the east.

International Anger at British and American diplomats held in Zimbabwe

War veterans threatened to kill diplomats, says US Ambassador summoned to Foreign Office
Jan Black and Chris McGreal
British ambassador to Zimbabwe took a hit for the worse yesterday after Robert Mugabe's security forces detained and harassed UK and US diplomats who were protesting against Zimbabwe's repressive activities, before then hysterically suspending all work by aid groups.

...that they are...
...that they are...
...that they are...



All set for Christian Aid Week

Age as Mugabe's militiamen attack convoy of British and US diplomats

...and charities banned in Zimbabwe

KARA TOINTON ON THE FLIGHT OF KIDS SHE MET DURING AFRICA CHARITY MISSION

BAITRESS star Kara Tointon showed back tears as she learned to **Charity Mugged**...
...that they are...
...that they are...



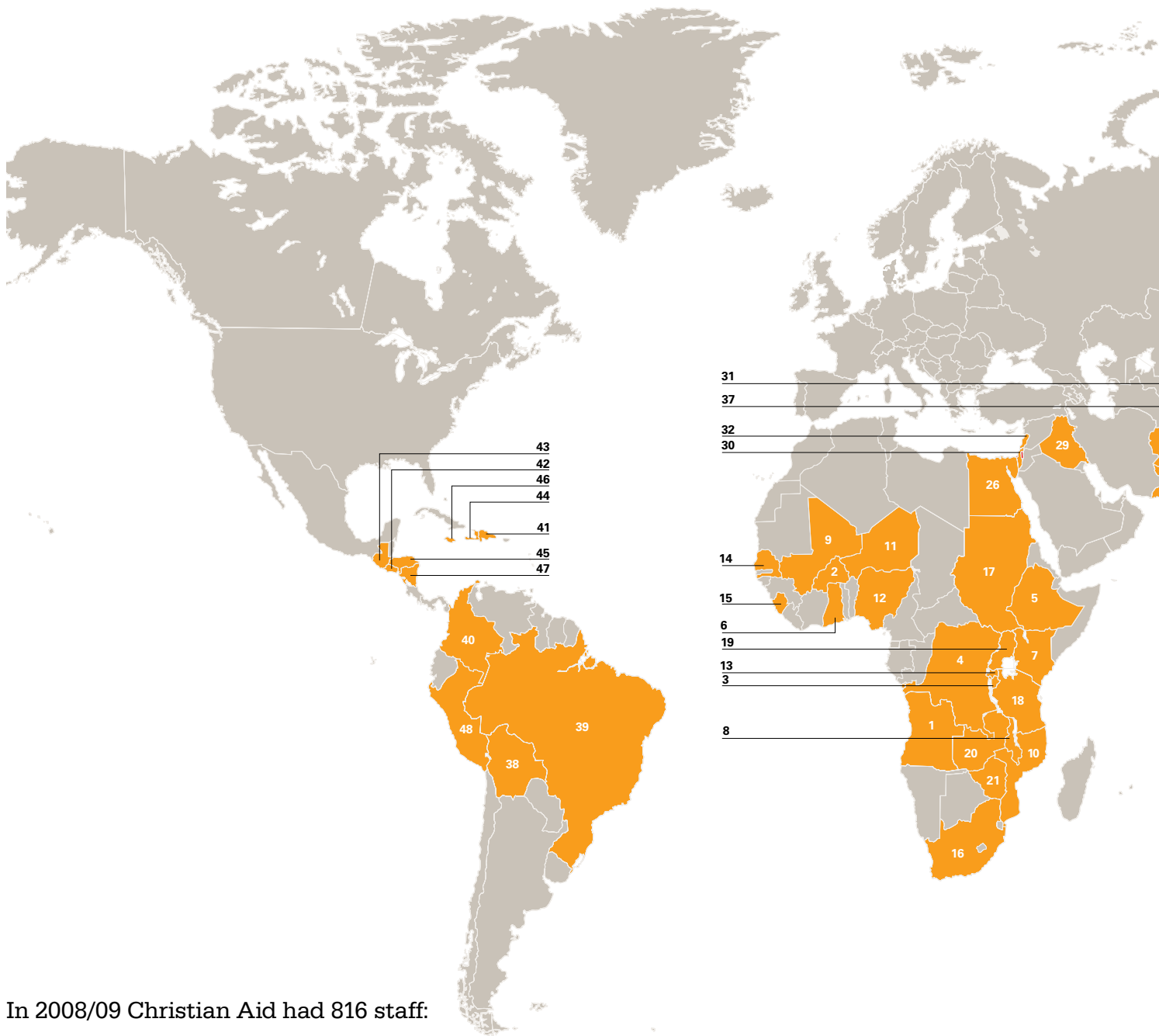
Next time I complain about having no mascara, I'll think of the Aids victims I met in Zambia

Troubling times

June 27 Scheduled date of the presidential runoff, almost three months after the original election
65 Members of the MDC have been killed since March
29 billion Zimbabwean dollars were needed to...

WHERE WE WORK

Countries with partners to which Christian Aid gave money in 2008/09



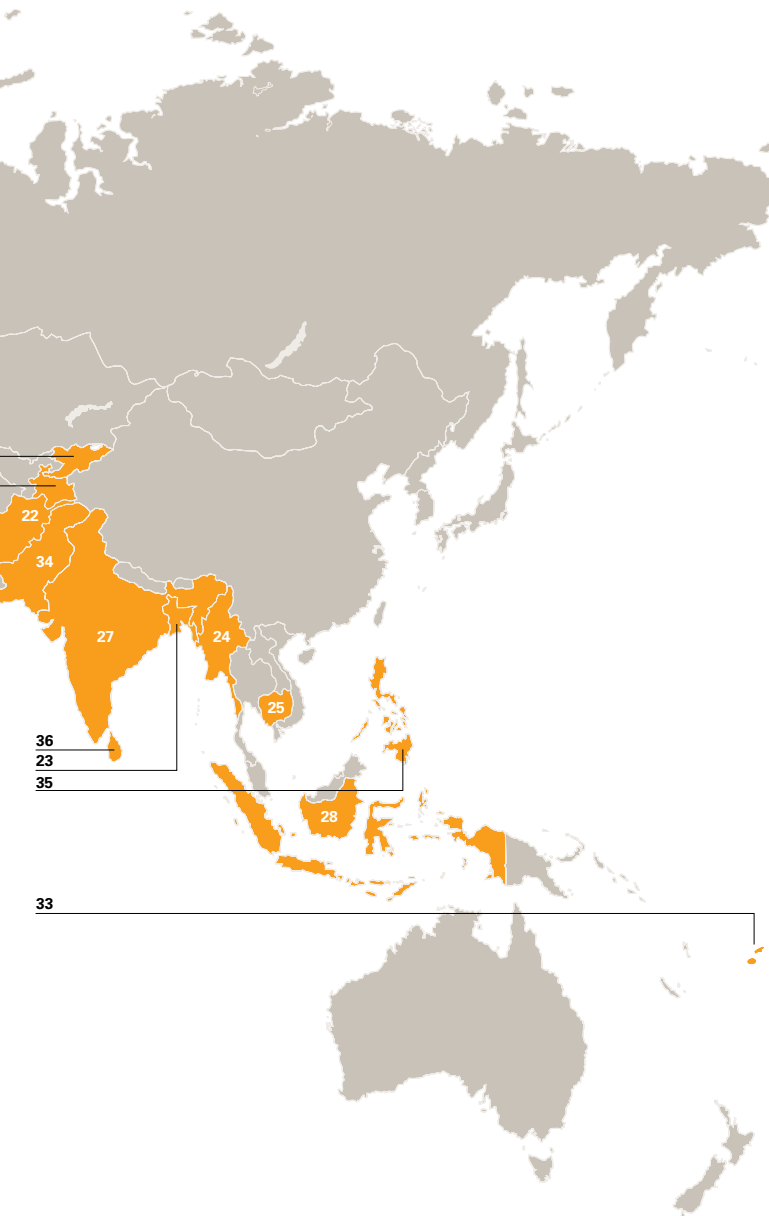
In 2008/09 Christian Aid had 816 staff:

- 347 staff were based overseas
- 469 staff were based in 24 offices around Britain and Ireland.

We gave grants to partner organisations in 48 countries and have offices in 34 of these.

Christian Aid's total grant expenditure in 2008/09 was £44.9m/€48.3m.

Christian Aid is a member of ACT, a global alliance of churches and related organisations working on relief and development.

**AFRICA****(total grant spend
£17.9m/€19.3m)**

- 1 **Angola**
- 2 **Burkina Faso**
(office in Ouagadougou)
- 3 **Burundi**
(office in Bujumbura)
- 4 **Democratic Republic
of Congo**
(office in Kinshasa)
- 5 **Ethiopia**
(office in Addis Ababa)
- 6 **Ghana** (office in Accra)
- 7 **Kenya** (office in Nairobi)
- 8 **Malawi**
(office in Lilongwe)
- 9 **Mali** (office in Bamako)
- 10 **Mozambique**
(office in Maputo)
- 11 **Niger**
- 12 **Nigeria**
(office in Abuja)
- 13 **Rwanda**
(office in Kigali)
- 14 **Senegal**
- 15 **Sierra Leone**
(office in Freetown)
- 16 **South Africa**
- 17 **Sudan**
(office in Khartoum)
- 18 **Tanzania**
- 19 **Uganda**
- 20 **Zambia**
(office in Lusaka)
- 21 **Zimbabwe**
(office in Harare)

**ASIA AND THE
MIDDLE EAST****(total grant spend
£17.5m/€18.8m)**

- 22 **Afghanistan**
(office in Herat)
- 23 **Bangladesh**
(office in Dhaka)
- 24 **Burma**
- 25 **Cambodia**
(office in Phnom Penh)
- 26 **Egypt**
- 27 **India**
(office in Delhi)
- 28 **Indonesia**
(office in Medan)

- 29 **Iraq**
- 30 **Israel/occupied
Palestinian territories**
- 31 **Kyrgyzstan**
- 32 **Lebanon**
- 33 **Pacific region**
- 34 **Pakistan**
- 35 **Philippines**
(office in Manila)
- 36 **Sri Lanka**
(office in Colombo)
- 37 **Tajikistan**
(office in Dushanbe)

We also gave grants to our Asia regional programme and one partner in China.

**LATIN AMERICA
AND THE CARIBBEAN****(total grant spend
£7.9m/€8.5m)**

- 38 **Bolivia**
(office in La Paz)
- 39 **Brazil**
(office in São Paulo)
- 40 **Colombia**
(office in Bogotá)
- 41 **Dominican Republic**
(office in Santo Domingo)
- 42 **El Salvador**
(office in San Salvador)
- 43 **Guatemala**
(office in Guatemala City)
- 44 **Haiti**
(office in Port-au-Prince)
- 45 **Honduras**
(office in Tegucigalpa)
- 46 **Jamaica**
(office in Kingston)
- 47 **Nicaragua**
(office in Managua)
- 48 **Peru**
(office in Lima)

GLOBAL, UK AND IRELAND
**(total grant spend
£1.6m/€1.7m)**

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

PROVIDING EMERGENCY RESPONSE

Children search for belongings from a residential apartment block in the As-Salateen area, Beit Lahiya, northern Gaza Strip. The building was hit by an airstrike during Israel's 22-day offensive on Gaza between December 2008 and January 2009. The offensive claimed more than 1,400 lives. At least 14,000 homes were destroyed, leaving tens of thousands of people homeless and damaging or destroying a significant number of farms, factories, hospitals and schools.

Christian Aid partners were there in the midst of the crisis, running ambulances and providing emergency medical services. In the aftermath of the offensive, they have continued to provide aid and reconstruction support to the most vulnerable – including people who lost their houses, livestock and crops. Christian Aid supporters gave an amazing £550,000 to our Gaza crisis appeal. Their generosity has helped thousands of the poorest and most vulnerable people in Gaza.



Christian Aid/Sarah Mallan

EXPOSING THE SCANDAL OF POVERTY

Christian Aid believes each of us have a duty to speak out with conviction to highlight poverty and injustice, however unpopular the cause. We believe poverty is a condition created by an unjust society, denying people access to and control over the resources they need to live a full life.

Christian Aid is just one element in a global movement of people who give resources and use their faith, talents and energies to fight for a better life for all. The implementation of our essential purpose depends on the energy and passion of hundreds of thousands of people who support us both financially and by challenging injustice and helping to influence decision-makers.

In 2008/09 we prioritised:

- raising awareness of climate change
- Christian Aid Week
- reflecting on the scandal of poverty during Lent
- growing income through new fundraising initiatives
- providing an excellent level of care to our supporters, volunteers and churches
- recruiting active supporters aged 16 to 25
- recruiting volunteers to Platform2

- exposing the scandal of unfair tax rules
- speaking out on tackling corruption.

Secure livelihoods

RAISING AWARENESS OF CLIMATE CHANGE

Alongside our vital practical work on the ground, we continue to expose the fact that it is the world's poorest and most vulnerable people – least responsible for contributing to climate change – who are the worst affected by it. We are continually looking for new ways to get this message across. This year we have supported work in India helping to equip children in 10,000 schools to raise awareness of the devastating impact that climate change is having on their communities, and ways to mitigate its impact.

At the Royal Show in Warwickshire in July 2008, which attracted more than 100,000 visitors, Christian Aid highlighted the plight of farmers on the frontline of climate change. To show how farmers in sub-Saharan Africa are adapting to the devastating effects of an increasingly unpredictable climate, we recreated a Burkina Faso village fruit and vegetable garden. Alex James, farmer, writer/broadcaster

and Blur band member, who visited Burkina Faso with Christian Aid in May, was at the show and featured in a TV documentary about his visit, shown on the Community Channel and Sky.

Strengthening the movement for global justice

CHRISTIAN AID WEEK

Thirteen million red envelopes, 300,000 volunteers, thousands of sponsorship events, 22,000 churches and 1,500 Quizaid contests can only mean one thing – Christian Aid Week. The numbers are staggering: during Christian Aid Week in May each year, millions of people throughout Britain and Ireland demonstrate that they also want poverty eradicated.

They do this in many ways. For example, more than 300,000 dedicated volunteers distribute and collect our envelopes door to door during the week, amassing enormous financial resources for our work.

Countless others stage and take part in fundraising events, from quizzes to book sales, from sponsored walks, runs and rides to spring fairs.

The volunteering project Platform2 was launched in February 2008. In its first year more than 250 young people from the UK have volunteered in Ghana, India, South Africa and Peru.

Without these people, and the many more supporters who together form such a strong movement for social justice, we could not do our work. Thank you!

REFLECTING ON THE SCANDAL OF POVERTY IN LENT

During Lent this year we once again had many supporters use our *Count Your Blessings* resource, which enabled them to respond to the scandal of poverty every day of Lent. This was very successful and resulted in more than £200,000/€216,000 being raised, with lots of positive feedback from supporters.

Almost 22,000 supporters also took part in the virtual journey through the Holy Land this Lent. With help from people who have travelled in the region and those that live and work there, virtual pilgrims saw some of the sights and heard about what it is like to work for peace in this troubled region. Throughout the journey there were opportunities to reflect on how Jesus's example can teach us about the difference we can make in the world. People taking part in the virtual pilgrimage were encouraged to join in by adding comments and prayers to posts on the internet.

GROWING INCOME THROUGH NEW FUNDRAISING INITIATIVES

In November 2008, Christian Aid participated in the Will Aid scheme, which offers the service of drawing

up a basic Will by a solicitor free of charge. Solicitors generously offer this service to raise as much money as possible for Will Aid charities, of which Christian Aid is one. Calls to solicitors, leaflets and articles in church magazines were all ways in which Christian Aid supporters helped ensure Will Aid 2008 was a great success.

Christian Aid hopes to receive more than £60,000/€65,000 as our share of Will Aid donations by people who used the scheme. Even more important is the fact that nearly 70 people used the scheme to include a gift to Christian Aid in their wills – leaving legacies that will help us transform the lives of some of the world's poorest communities in years to come.

We have also worked hard to establish new church partnerships this year. These initiatives aim to help churches express their faith through supporting communities, with a commitment to raise £5,000/€5,400 for specific areas of work, as well as gain deeper insights into development issues.

By March 2009 we had established a total of 45 partnerships, focusing on work in Ethiopia and Bangladesh. Our aim is to grow this programme in the year ahead, focusing on an increasing number of countries including Mali, Israel and the occupied Palestinian territories and Guatemala.

PROVIDING AN EXCELLENT LEVEL OF CARE TO OUR SUPPORTERS, VOLUNTEERS AND CHURCHES

In order to improve our supporter care, we very much welcome the feedback we receive from our supporters and the public. Whether people are contacting us to offer praise for our work or to make a complaint, the feedback we get is helpful to us as we review past activities and plan new initiatives.

Over the year we received 717 items of feedback. It is common for people to contact an organisation when they feel they have received poor service or want to share a disagreement on a matter of policy. Ninety per cent of the feedback was from people who wanted to express their dissatisfaction. The fulfilment of our Present Aid initiative was a challenge for us this year and was the reason many supporters felt the need to complain. As a result of the feedback we received, Christian Aid staff worked hard over the year to overcome these issues and we are confident that supporters will receive a better service in the run-up to this Christmas. The direct contact we initiate with our supporters, either through the post or over the telephone, has also been the cause of some dissatisfaction.

We appreciate hearing about aspects of our work that have exceeded our supporters' expectations. The quality of the resources we produce and the

Our report *Death and Taxes: the True Toll of Tax Dodging* calculated that tax evasion costs the developing world at least US\$160bn in lost revenue annually.

helpful approach of our staff have received praise from our supporters.

RECRUITING ACTIVE SUPPORTERS AGED 16 TO 25

Ctrl+Alt+Shift launched in June 2008, aiming to engage and inspire a new generation of activists to bring change for the world's poor. Activities with 16- to 25-year-olds to raise awareness of the need for global justice have included a photography competition on the issue of gender, power and poverty, which attracted almost 1,000 entrants.

An art exhibition entitled 'Conflict: War and Peace' received more than 35,000 visitors, with different artists mentoring 12 of the student exhibitors. The Ctrl+Alt+Shift website had nearly 100,000 hits between June 2008 and March 2009, and 15,000 new supporters signed up to the website, social networks and to receive the Ctrl+Alt+Shift ezine.

RECRUITING VOLUNTEERS TO PLATFORM2

The volunteering project Platform2 was launched in February 2008. In its first year more than 250 young people from the UK have volunteered in Ghana, India, South Africa and Peru.

The project, which is funded by the Department for International Development (DFID), pays for 18- to 25-year-olds from less advantaged backgrounds to spend ten weeks

volunteering in a developing country. The aim is to engage young people in global issues such as poverty, climate change and education, and to encourage them to get involved in campaigning and educating other young people when they return. Many of the volunteers have returned with ambitions to pursue careers, education or voluntary work in fields related to their Platform2 experience.

Economic justice

EXPOSING THE SCANDAL OF UNFAIR TAX RULES

In 2008 Christian Aid played a significant role in shaping the debate around the role that tax plays in development, exposing the impact of tax dodging on the poor.

In May 2008, we published major new research on tax and development, which informed our focus on tax in our campaigning work. The Christian Aid Week report in 2008, *Death and Taxes: the True Toll of Tax Dodging*, gave a first estimate of the scale of the problem in terms of lost revenues. The report has been widely used in the media and by advocacy networks with widespread coverage across the British and Irish national and international media, including letters to the *Cayman Times* praising the report, the *Daily Record*, RTE News, *The Irish*

Times, Oneworld.net, *Forbes* magazine and *Accountancy Age*.

At present multinational companies reduce their tax liabilities in poorer countries that lack the resources and expertise to challenge them. The report calculated that tax dodging costs the developing world at least US\$160bn in lost revenue annually. The culprits are companies using false accounting to reduce their tax liability.

As the global financial markets hit crisis point in September 2008, Christian Aid responded by publishing *The Morning After the Night Before: The Impact of the Financial Crisis on the Developing World*, documenting the role of tax-haven secrecy in facilitating financial risk-taking and tax dodging. This report was used to lobby governments North and South at the United Nations (UN) Financing for Development Conference in Doha in November 2008 and to contribute to various parliamentary enquiries in the UK.

Leading up to the G20 London Summit, Christian Aid published a detailed analysis of the scale of money lost to each country in the world as a result of tax dodging in its report *False Profits: Robbing the Poor to Keep the Rich Tax-Free*. This gained significant media coverage in Britain and Ireland including in the *Guardian*, the *Irish Times*, the religious press and specialist tax press. Lobbying in the

In December, Christian Aid published a report to coincide with the United Nations International Anti-Corruption Day.

lead-up to the London summit played a significant role in setting the agenda, shaping the outcomes of the summit, and ensuring developing countries were considered in the process.

Christian Aid also played an active role in building a global movement on tax through its participation in the Tax Justice Network, in particular at the World Social Forum in Belem, Brazil, in January 2009.

Accountable governance

SPEAKING OUT ON TACKLING CORRUPTION

In December, Christian Aid published a report to coincide with the UN International Anti-Corruption Day. This highlighted the important role western governments have to play in curbing corruption and urged the UK government to increase its efforts in tackling corruption at home and abroad. The report highlighted how corruption takes money out of the

pockets of the poor, and reduces their access to essential public services such as health and education by undermining economic development, as well as undermining democracy.

It proposed further actions that the UK government must take, including full compliance with the Organisation of Economic Co-operation and Development's Anti-Bribery Convention and full implementation of the UN Convention Against Corruption (UNCAC). Christian Aid has brought together a coalition of UK agencies to work together on this issue and keep pressure on to ensure the establishment of an UNCAC review mechanism and to scrutinise anti-bribery legislation.

Plans for 2009/10

Some of our plans for the year to come:

do more to raise awareness of the effects of climate change on poor communities

support the development of networks and alliances to work on tax and resource outflow in the South

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

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

ensure countries rich and poor are held to account for their actions on anti-corruption at the UNCAC Conference of State parties in November 2009

communicate issues of power and rights in marketing and fundraising work

bring into operation Christian Aid in Spain

establish a new brand expression for Christian Aid that fully expresses our values and effectiveness.

HELPING PEOPLE TO KNOW THEIR RIGHTS

At Lema School in the north of Nigeria, children and teachers try to make the most of their new building despite the lack of furniture, books and salaries for the staff. The school was built after community members successfully lobbied their local government using skills that they learnt on a training course run by Christian Aid partner the Muslim Christian Dialogue Forum. However, just four months after the school was completed the building has started to deteriorate. The villagers believe that this is an example of the results of corruption in Nigeria, although this has not been proved in court.

'Corruption is everywhere here,' says Alh Yusuf Usmann who lobbied for the school. 'The government organises things that never work, they inflate contracts deceiving the public. They promise to do something and then just don't do it, or it is badly done even though they have spent lots of money on it. We are challenging this now.'



DISASTER RISK REDUCTION

El Cerron, Tomala, Lempira province, Honduras: Maria Rodriguez crossing the newly built suspension bridge near her home. Maria, 8, lives on one side of the river Yorola, and her school is on the other. Maria used to go to school only in summer, when she would jump across the river using rocks as stepping-stones. But during the winter months, heavy storms and rising waters would turn the river into a raging torrent, leaving Maria and her family completely cut off.

Now Maria's parents and neighbours, with help from Christian Aid's partner Mennonite Social Action Commission (CASM), have built a high-level bridge. Now Maria can get to school all year round. This bridge is just one element of the CASM-supported village risk reduction project, helping to minimise the danger posed by floods, landslides, drought and disease for all 34 families in the village.



Christian Aid/Sian Curry

HELPING IN PRACTICAL WAYS TO ROOT OUT POVERTY

Working together with partner organisations in 48 countries, we reach into communities to support projects that give men, women and children the power to control the structures and processes in their lives which keep them poor. Our commitment to working in partnership is one of our core principles. We help to fund our partners' work, facilitate their learning and develop their capacity. They in turn enrich us with their wisdom, experience and vision.

In 2008/09 we prioritised:

- providing emergency response to communities facing disasters
- increasing focus on disaster risk reduction (DRR)
- working with poor communities to help secure a living
- improving our support to communities to respond to climate change
- supporting our partners to tackle unjust policies
- helping people to know their rights and participate in decision-making
- establishing new work funded by the DFID Governance and Transparency Fund
- putting the voices of people with HIV at the centre of all our work to dispel myths and challenge unhelpful attitudes and discrimination

- expanding our work on HIV in post-conflict countries and fragile states.

Secure livelihoods

PROVIDING EMERGENCY RESPONSE TO COMMUNITIES FACING DISASTERS

When there is a humanitarian emergency affecting people already living in poverty, our partners are often able to respond with immediate disaster relief. Last year we launched six emergency appeals to help communities in the face of disaster.

Thanks to our partners working in Burma, we were able to respond immediately when Cyclone Nargis hit in May 2008, killing an estimated 140,000 people and severely affecting 2.4 million more. Our partners were able to deliver medicines, clothing and clean water to tens of thousands of people in the immediate aftermath of the cyclone. Because of the swift and generous response of our supporters, who responded to appeals with donations of more than £3m/€3.23m, 200,000 people have been helped to rebuild their lives.

Reconstruction work in Burma is continuing, for example by building sturdier homes and regenerating mangrove forests to protect the coastline and communities from future storm damage.

For 22 days, between December 2008 and January 2009, the world watched in mounting horror as the crisis in Gaza devastated people's homes and lives. Christian Aid partners provided life-saving relief by running ambulances and clinics. As soon as the ceasefire ensured safe access, they stepped up the response, delivering food and blankets, medicines and other essential supplies. Christian Aid's Gaza appeal raised more than £550,000/€593,000 for this work, which continues with the provision of physical and psychological support to some of the most vulnerable and affected.

See page 55 for full details of expenditure from emergency appeal funds 2008/09.

INCREASING FOCUS ON DISASTER RISK REDUCTION

Disaster risk reduction is a process that starts with people analysing their vulnerabilities. They then draw on their own resources and skills to develop ways to reduce those vulnerabilities. People become equipped to protect and gain better access to critical resources, such as water, forests and other natural resources, which are at risk of disaster.

Over the past three years we have increasingly supported partners to help communities reduce their vulnerability to future disasters. Much of this work has been supported by the DFID Building Disaster Resilient Communities (BDRC) project. For

To date, 15 country and regional programmes are actively developing strategies to adapt to climate change and/or integrating climate change into ongoing secure livelihoods and disaster risk reduction work.

example in Honduras the Mennonite Social Action Commission (CASM) has helped vulnerable communities prepare to face the annual storms, so that homes, lives and livelihoods can be saved. This has included helping a riverside village to set up a local emergency committee and build a suspension bridge, training community members in river monitoring, and to create an early warning system, so that when disaster strikes people can evacuate their homes in plenty of time. Christian Aid supported CASM with grants of £117,000/€126,000 in 2008/09.

WORKING WITH POOR COMMUNITIES TO HELP SECURE A LIVING

We are increasingly finding that our work supporting communities in making a living is being driven by the ongoing effects of climate change. In the Dogon region of Mali, for example, where annual rainfall is falling, families are no longer able to harvest their crops three times a year and can now only harvest millet or rice twice a year. Families are being forced to break up as men move to cities or try to migrate to Europe to look for work. Christian Aid's partner Action pour la Promotion Humaine (APH) has helped women to acquire land and to begin to grow onions to sell. It has helped to provide seeds and shared advice on farming and water-conservation techniques. Alongside the onions, the women also

grow a small amount of food for their own consumption. APH has linked the women with another organisation that sells dried onions to Europe as an ingredient for biscuits, giving them a much better, more secure income. In 2008/09 Christian Aid supported this work with grants of £69,000/€74,000.

IMPROVING OUR SUPPORT TO COMMUNITIES TO RESPOND TO CLIMATE CHANGE

Christian Aid has seen significant progress in climate change programmes during 2008/09. To date, 15 country and regional programmes are actively developing strategies to adapt to climate change and/or integrating climate change into ongoing secure livelihoods and disaster risk reduction work. All country programmes working on secure livelihoods are being challenged to analyse the importance of climate change in the design of their interventions.

Christian Aid's own research, presented in *The Climate of Poverty: Facts, Fears and Hope* in May 2006, confirmed that action on climate change is a matter of great urgency. In recent years we have placed increasing focus on developing approaches with our partner organisations to take on effectively the challenges posed by climate change.

In our programme work climate change is:

- challenging us to help already

vulnerable people adapt their lives and the way they make a living to long-term changes in the weather and environment

- forcing us to take account of the long-term viability of our programmes
- challenging our own and other models of development.

Economic justice

SUPPORTING OUR PARTNERS TO TACKLE UNJUST POLICIES

In Bolivia, our partner the Centre for Labour and Agricultural Development (CEDLA) has helped to make tax work for Bolivia's poorest communities.

CEDLA was one of the organisations that led calls on the government in a huge popular movement for change in Bolivia. CEDLA urged the government to reform its oil and gas industry so that Bolivian people could increase their share of the wealth generated by their natural resources.

CEDLA helped educate ordinary Bolivians so they understood how unfair the previous tax system was. It produced radio shows and leaflets in indigenous languages, helping people to get the information they need to have their say. Working with Christian Aid's policy team, CEDLA influenced the drafting of new hydrocarbons

ADAPTING TO CLIMATE CHANGE

In the Mopti region of Mali, villagers dig bore holes deep into the river bed so that they can water their crops with the little water that is available. The river that runs by Yawankanda village used to dry up in March, five months after the end of the rainy season, allowing farmers to plant and harvest their crops at least three times during this period. But in recent years the river has been drying up as early as December or January, leaving whole communities unable to grow enough food to last them through the long months without rainfall.

Christian Aid partner APH has helped to secure more land near the river, trained women in the village to grow onions and linked them to an organisation that sells dried onions to Europe. By drying onions for export and selling the rest at local markets, the women can now earn enough to feed their families well and support them all year round.



In India Christian Aid partner the Deccan Development Society has enabled 5,000 women to regain control over their own food production and to take control over their own media in order to have a voice in policy debates at local and state level.

legislation and the renegotiations with transnational companies.

Taxes paid by transnational companies profiting from oil in Bolivia have dramatically increased, generating approximately US\$1.57bn in 2007. The benefits of this extra money for poor people are now being reaped through increased spending on social programmes such as state pensions, education grants and nutritional supplements for youngsters.

Most recently a new allowance for pregnant women was introduced so that they can attend prenatal checks and be supported during the first two years of their child's life. This year we gave CEDLA a grant of £30,000/€32,300 to continue its research into economic policies and practices.

Accountable governance

HELPING PEOPLE TO KNOW THEIR RIGHTS AND PARTICIPATE IN DECISION-MAKING

For many communities, having the confidence and skills to claim their rights is the first step towards overcoming poverty. In the drought-

prone Medak district of Andhra Pradesh, India, Christian Aid's partner the Deccan Development Society (DDS) has enabled 5,000 women to regain control over their own food production and to take control over their own media in order to have a voice in policy debates at local and state level. DDS helped the women to acquire 5,000 acres of fallow and waste land through government schemes and, through a community media trust, produce radio and TV programmes to raise awareness and campaign on issues such as climate change adaptation. Christian Aid contributed grants of more than £105,000/€113,000 to the work of DDS in 2008/09.

Christian Aid partner Network Movement for Justice and Development (NMJD) has helped the village of Sawula in Sierra Leone set up its village development committee (VDC) and trained it to mobilise the community and target concerned bodies for support to improve the village services. This is part of grants of more than £380,000/€410,000 provided to the work of NMJD in 2008/09. Sierra Leone has had legislation in place since 2004 to ensure that primary and junior secondary education is free for all; the reality is that many schools continue

to charge fees. And in Sawula the school buildings are in major disrepair. The community's children can now look forward to starting lessons in a brand new classroom, and the village knows that its VDC has the skills to lobby for other essential services and infrastructure in the future – be it building a healthcare facility or improving sanitation. It now has the confidence and ability to make sure these plans are implemented.

ESTABLISHING NEW WORK FUNDED BY THE DFID GOVERNANCE AND TRANSPARENCY FUND

'Power to the people: making governance work for marginalised groups' is a five-year programme seeking to nurture the development of effective civil society movements both to empower marginalised and vulnerable people, and hold community, local and national authorities to account. The programme is working with 18 partners in ten countries and is being funded by DFID after a successful competitive tender process in July 2008.

This programme addresses two specific problems: the lack of policy and political participation by marginalised groups; and the lack of accountability by governments

In countries such as the Democratic Republic of Congo, Zimbabwe, Sierra Leone and Sudan, our partners are providing vital support to people living with and affected by HIV that is simply unavailable through other channels.

to these groups. In all the countries included, there are significant groups of people who are voiceless and unable to influence domestic political processes, at local or national level.

HIV

PUTTING THE VOICES OF PEOPLE WITH HIV AT THE CENTRE OF ALL OUR WORK

One of Christian Aid's most important partners working to tackle stigma and HIV is the International Network of Religious Leaders Living with or Affected by HIV (INERELA+). INERELA+ now has 3,500 members and the aim is to increase this to 6,000 by 2011.

Being a member means that a person is a recognised religious leader in any faith community, ordained or not, male or female, living with or directly affected by HIV. The purpose of membership is to join a community that is supportive and enables the member to be more effective as an agent of change in his or her faith community and region, to be able to confront and challenge stigma, discrimination, silence and inaction, and to mobilise his or her community to respond to the pandemic through prevention, treatment and support activities.

We were delighted in January of this year when the Rev Canon Gideon B Byamugisha, a Ugandan cleric, who is a Christian Aid goodwill ambassador for HIV and Aids and joint founder of INERELA+, was awarded the prestigious Niwano Peace Prize – the Nobel Peace Prize of the faith community.

EXPANDING OUR WORK ON HIV IN POST-CONFLICT COUNTRIES AND FRAGILE STATES

It is becoming increasingly evident that Christian Aid can have a strong impact on HIV in post-conflict settings and 'fragile states'. People are often particularly vulnerable to HIV in such contexts and our partner organisations often have significant coverage and an important role to play where governments are unable or unwilling to provide HIV prevention and care services.

In countries such as the Democratic Republic of the Congo (DRC), Zimbabwe, Sierra Leone and Sudan, our partners are providing vital support to people living with and affected by HIV that is simply unavailable through other channels. For example, in Zimbabwe the Mashambazou Care Trust (MCT) provides home-based care and support for people who are infected and affected by HIV in selected high-density areas

of Harare. MCT helps to empower local communities to deal with the impact of HIV with compassion and dedication in often desperate surroundings. Christian Aid provided grants of £10,000/€10,800 in 2008/09 for this work.

Plans for 2009/10

Some of our plans for the year to come:

increase the scale of Christian Aid's response to emergencies including securing additional funds for immediate response and 'forgotten' emergencies

scale up our support to partners working on climate-change adaptation

in each geographic region, support at least two country programmes to work on tax issues

ensure the HIV-prevention strategy SAVE is widely adopted in the programmes Christian Aid supports, and support partners to advocate for its adoption among government, civil society and donors

help programmes strengthen the analysis of power and rights in programme design.

TACKLING UNJUST POLICIES

Nine-year-old Omar studying in his classroom. Omar lives in El Alto, Bolivia. In the morning he works as a shoe-shine boy earning the equivalent of £1 if he's lucky. In the afternoons he goes to school. Thanks to the renationalisation of the hydrocarbons industry (oil and gas), achieved after mass demonstrations by the Bolivian people, families such as Omar's receive grants to buy school books, stationery and uniforms.

Fifty per cent of the value of the oil and gas now stays in Bolivia (compared to as little as 18 per cent before 2007). This has provided a massive boost in social spending that reaches some of the poorest people. School attendance is up, especially among girls in rural areas, and school breakfasts in La Paz have cut anaemia levels from 37 per cent to seven per cent in three years. Christian Aid partner CEDLA helped research alternative taxation of the industry, helped people understand the issues involved, and later advised the government on the new laws.



Christian Aid/Hannah Richards

CHALLENGING AND CHANGING SYSTEMS THAT KEEP PEOPLE POOR

Christian Aid takes the side of poor people as they struggle to realise their civil, political, economic, social and cultural rights. We always remain independent of governments and other powerful institutions so that we can speak with legitimacy to influence decision-makers in our bid to challenge and change the systems that create poverty.

In 2008/09 we prioritised:

- scaling up our climate change campaign
- developing a new campaign on tax
- continuing to campaign on trade justice
- continuing to lobby the UK government to prioritise HIV and raising awareness about HIV.

Livelihoods

SCALING UP OUR CLIMATE CHANGE CAMPAIGN

In the past year there have been some promising developments in the battle against global warming, following campaigning by Christian Aid and other agencies. The UK's Climate Change Act, the first of its kind in the world, includes a commitment to 80 per cent cuts in carbon emissions by 2050, as well as a requirement for large companies to reveal their emissions of

greenhouse gases. Both of these were demanded by our supporters.

Following success at a national level, Christian Aid supporters from all over the UK came together in London in October 2008 to launch the Countdown to Copenhagen campaign. Together with Christian Aid staff based in London, they formed a people map of the UK to demonstrate that nationwide support exists for a tough new international climate deal. The campaign targeting the UK prime minister and the EU parliament says that when the international community meets in Denmark in December 2009 it must agree a deal that prevents catastrophic climate change while ensuring the world's poorest people still have a right to development.

In December we were disappointed by the deal that looked set to emerge from Brussels as European leaders failed to adopt a powerful EU plan to tackle climate change.

This didn't deter us – in March 2009 1,200 campaigners massed in Coventry to mark the Climate Change Day of Action. An amazing day saw Christian Aid and its allies from the Stop Climate Chaos coalition join together to demand climate justice as we count down to crucial UN talks in December 2009.

Internationally, Christian Aid has been instrumental in relaying the urgency of influencing governments on climate change and supporting

other networks and organisations to join the movement for change in this area. This has included working with our sister ecumenical agencies across Europe to bring policy and campaign work together, with the result that the Countdown to Copenhagen campaign has been adopted by others across Europe.

At the Climate Action Network's Climate Equity Summit in October 2008, we were successful in ensuring issues of poverty and rights were included in the negotiating framework through influencing environmental and green groups. We have also played a pivotal role in the establishment of the Pan-African Climate Justice Network, now a recognised voice on behalf of Africa in climate negotiations.

Economic justice

DEVELOPING A NEW CAMPAIGN ON TAX

Early in 2009 Christian Aid launched its Big Tax Return campaign. We called on campaigners to write to their MP asking them to raise our demand for country-by-country reporting of accounts by multinationals with the prime minister. We also asked for campaigners who felt especially motivated by the new campaign to sign up as tax campaigners ready to take the campaign out to their local

Christian Aid staff and supporters' active lobbying has helped to push the issue of tax rules and tax havens high up the political agenda.

areas and to respond to calls to action. As a result 270 committed activists contacted us to say they would like to become specialist tax campaigners. This involves taking a lead locally in motivating and inspiring others to campaign on tax.

Behind the scenes Christian Aid was carrying out research and lobbying public officials and parliamentarians throughout 2008/09.

Already Christian Aid staff and supporters' active lobbying has helped to push the issue of tax rules and tax havens high up the political agenda. A progressive statement – that action against tax evasion must benefit all countries and not just the rich – emerged from the G20 meeting of the global financial leaders in London in April 2009.

CONTINUING TO CAMPAIGN ON TRADE JUSTICE

In autumn 2008, Christian Aid supporters who took our online MEP action regarding Europe's Economic Partnership Agreements (EPAs) helped us to maintain support within the European parliament for a renegotiation of the EPAs. The backing of the European Parliament has encouraged a series of African states to insist on renegotiation as well as supporting Guyana to secure two important improvements to the Cariforum (Caribbean) EPA.

We have also continued to support partners in Central America working

on trade policy. We have provided training to them on how to understand and effectively influence trade negotiations. This has led to increased civil society participation in the trade negotiation process in the region, with local organisations improving their dialogue with trade negotiators. Our partner Honduran Coalition for Citizens' Participation, in particular, has had much-improved access to the negotiators, which is a positive step forward in their trade advocacy and in ensuring critical development issues are discussed.

HIV

CONTINUING TO LOBBY THE UK GOVERNMENT TO PRIORITISE HIV AND RAISING AWARENESS ABOUT HIV

Only one in three people living with HIV has access to the medicine they need to stay alive. Denied treatment, 8,000 people die, needlessly, every single day.

Christian Aid is part of the Stop AIDS campaign and we backed their Push for the Pool campaign in 2008. An independent patent pool would allow more competition between drug firms, driving down the cost of life-saving medicines while also ensuring that companies receive a fair reward for developing new drugs. After calling on pharmaceutical companies to join patent pools, international development

minister Ivan Lewis revealed to a Stop AIDS Campaign meeting that receiving 14,000 Push for the Pool postcards had made him realise how strongly people felt about the issue. Many thanks to all staff and supporters who signed e-cards or postcards on World AIDS Day last year.

Patent pools are not just a pipe dream. The international medical group UNITAID is working to set one up right now. But unless pharmaceutical companies and researchers join up, it won't work. In the year ahead we will continue to ask for our supporters' help to make sure they do.

Plans for 2009/10

Some of our plans for the year to come:

significantly shift political and public opinion on the urgent need for an equitable and adequate international climate change agreement at the UN conference in Copenhagen in December

campaign for UK carbon emission cuts that deliver on commitments and targets in the Climate Change Act

call for transparency on tax payments made by multinational companies

develop work for Christian Aid's engagement to influence how the private sector contributes to development

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

advocate globally for comprehensive universal access to care and support for people living with HIV.

SUPPORTING FAMILIES LIVING WITH HIV

For families affected by HIV, having enough to eat, and a variety of food available, is extremely important to stay well. Christian Aid partner ZimPro (formerly Zimbabwe Project Trust) is supporting families to make best use of water and other natural resources in drought-prone areas, so as to double and even triple the amount of food they grow.

Samantha (pictured centre) says: 'We have learnt a new way of growing crops called "conservation farming". We were given seeds of groundnut, cowpea, maize and sorghum. At home we also grow okra and tomatoes. We children do help a lot with the farming, especially after school and weekends, whenever we can.'

'I like eating rice and chicken most, but we only get to eat that on Christmas Day.'



Christian Aid/Rachael Stevens

CAMPAIGNING FOR CHANGE

London, 15 October 2008: campaigners from across the UK created a 'people map' to launch Christian Aid's Countdown to Copenhagen campaign.

December 2009's UN climate summit in Copenhagen will shape the way the world combats climate change. It is vital that a fair and effective deal is agreed, for the sake of the planet and for the millions of people in the poorest countries who are suffering the effects of climate change now.

Christian Aid is working to create a mass global movement that demands our leaders help deliver a just deal at Copenhagen.



STRENGTHENING THE ORGANISATION

In order to make the strongest possible contribution to poverty eradication, Christian Aid is committed to improving the efficiency and effectiveness of the way it manages its work. Our aim is always to make optimum use of our finite resources, and be accountable to our stakeholders.

Our priorities in 2008/09 were:

- improving our accountability in emergencies
- achieving quality standards for staff and volunteers
- working to lower our environmental impact.

IMPROVING OUR ACCOUNTABILITY IN EMERGENCIES

Our accountability commitments this year have prioritised work with the people we aim to help in our humanitarian work. As a result of signing up to the Humanitarian Accountability Partnership (HAP) standard, we are assessing how communities and partners can hold us to account on our actions and decisions in emergency response work. An HAP accreditation audit started in June 2009 and the results of this will set out areas where we're

doing well and what we need to do to improve.

ACHIEVING QUALITY STANDARDS FOR STAFF AND VOLUNTEERS

Our 450 specialist volunteers are committed to us. In return we have proved we are committed to them by becoming the first national development agency to win Investing in Volunteers accreditation.

The independently assessed standard looks at our management, recruitment, training and support of volunteers. As a result, we have made improvements in how we work with volunteers. For example, we now have training courses to enable them to be more confident and effective in their roles, and new ways to help them share their views and ideas.

We also gained the Investors in People award this year, which means independent assessors agreed that we have reached staff-management standards that will help us to improve efficiency, meet our goals and support our staff.

WORKING TO LOWER OUR ENVIRONMENTAL IMPACTS

Actions speak louder than words, and part of our campaigning and

advocacy on climate change includes making changes within Christian Aid itself. Now in our fourth year of reporting on our carbon emissions from travel, paper and energy across our operations, we are proud to be paving the way within the charitable sector, putting our values into practice through our commitment to environmental sustainability.

Our actual carbon footprint

The carbon emitted in 2008/09 by travel, paper and energy use was 4,281.36 metric tonnes. This figure has been checked for completeness and accuracy by a third party, Enviros Consulting.

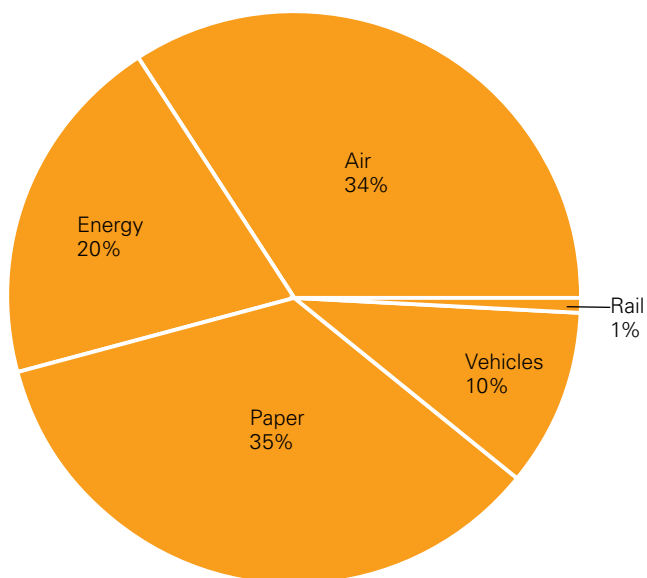
Each year we are able to gather more, better quality data and this is reflected in this total carbon figure.

Our comparative carbon footprint

Our like-for-like carbon emissions reflect only the areas of activity included in our 2005/06 footprint. The table (overleaf) shows that in 2008/09 we maintained our carbon emissions from 2007/08. Although we have not achieved our five per cent target for the year, we have delivered an overall 12 per cent reduction against our 2005/06 benchmark.

Our comparative carbon footprint (CO₂ equivalent in tonnes)

	2008-09	2007-08	2006-07	2005-06
Actual (tCO₂e)	4,281.362	3,846.266	4,055.313	4,010.429
Comparative (tCO₂e)	3,527.405	3,508.575	3,774.933	4,010.429
Reduction target (tCO₂e)	3,438.441	3,619.412	3,809.907	4,010.429
Performance against target	2.59%	-3.06%	-0.92%	0.00%
Performance against base year	-12.04%	-12.51%	-5.87%	0.00%
Performance against last year	0.54%	-7.06%	-5.87%	0.00%

2008/09 Actual carbon footprint (tCO₂e)**Our methodology**

Our carbon footprint was calculated using the DEFRA 2008 guidelines and the CarbonNeutral Company's web air-distance calculator. Country-specific electricity-conversion factors have been provided by the WRI/WBCSD GHG Protocol Initiative. Best Foot Forward Ltd – a leading UK carbon- and ecological-footprint consultancy – and train operator Eurostar also helped us with our footprint calculations.

The carbon emissions associated with Christian Aid's activities for 2008/09 were assessed to be 4,281tCO₂. The footprint includes energy use in offices, fuel use in Christian Aid-owned vehicles, business travel (rail and air), paper consumption and Christian Aid publications. It does not include refrigerant losses.

For further details, write to our environment and travel adviser.

Our direct emissions

Energy usage in our offices and our vehicles makes up 12.5 per cent of our carbon footprint and they are the emissions over which we have the most control.

Our indirect emissions

The largest proportion of our carbon emissions comes from our indirect use of energy – from air and rail travel, private staff vehicles used for Christian Aid work, electricity usage and the embodied energy in paper.

Air travel has risen since 2007/08, in line with the increase in programmatic work. As we work in 48 countries worldwide, travel by air is an essential part of our work. However, all of our staff are asked at the start of the year to plan their work so that travel is minimised.

Around 570,000 kWh of electricity comes from renewable energy providers including Ecotricity, Good Energy and Airtricity, consisting of about one-third of our overall electricity consumption. Because of changes in UK government reporting on greenhouse gas emissions, we can no longer account for this energy-use as zero carbon, as we had done last year.

Paper-use has decreased, particularly as we streamline the way that we engage with our supporters in the UK and Ireland. We are proud that 92 per cent of the paper we procure is made from recycled materials, an increase from 75 per cent in 2007/08, and we will continue to aim for higher.

How we have reduced our impact on the environment

The commitment of all our staff and supporters has helped us to live the principles of sustainability. As Christian Aid grows in its operations and as we work in more parts of the world, we face the challenge of working in an environmentally viable way.

Our internal carbon-reduction campaign Climate – Time to Change, has engaged staff across the organisation to take action in their own work and within their own teams. Decisions by senior managers to reduce carbon-intensive activities and incorporate sustainability into their strategic work have helped best practice to spread across the organisation.

Our overseas offices are also in on the act, showing other offices how things can be done. Our office in Brazil

decided to install a traditional ceramic water filter to save on plastic water bottles. The Zambia office has set up a recycling scheme, bringing in other local charity agencies to collect and recycle waste paper. Our office in Nicaragua is partly run on solar energy from its own solar panels.

Plans for 2009/10**Some of our plans for the year to come:**

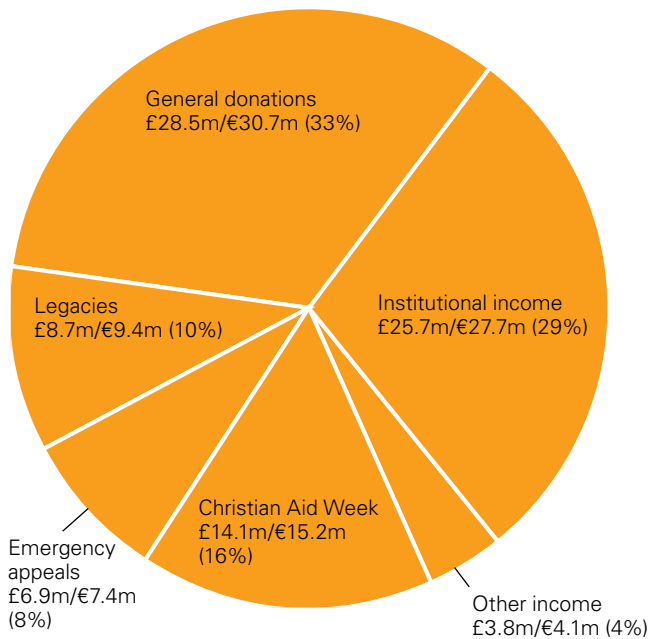
improve our feedback to stakeholders and ensure good-quality high-level performance reporting

improve awareness of risk and its management – and complete risk-management training for all Christian Aid senior managers

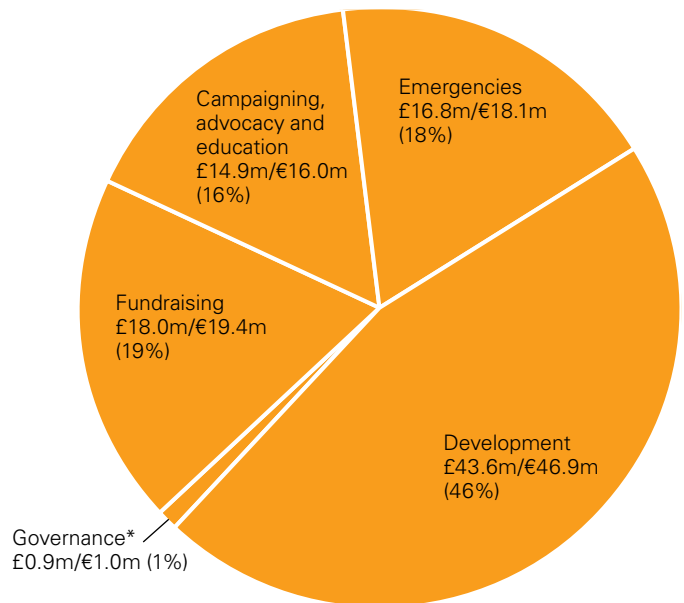
continue to track closely our environmental impact.

FINANCIAL REVIEW FOR THE YEAR ENDED 31 MARCH 2009

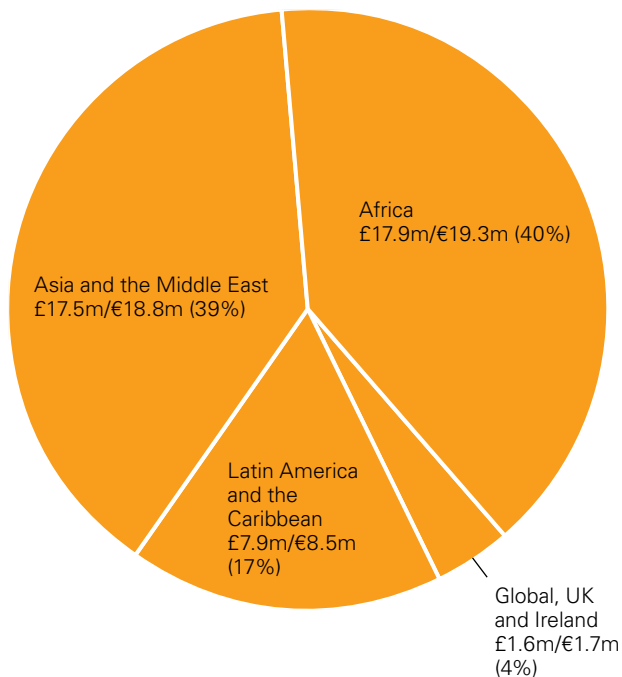
HOW WE RAISED THE MONEY...



HOW WE SPENT IT...



...AND WHERE THE GRANTS WENT



NOTE

We were able to spend £6.5m/€7.0m more in 2008/09 than we raised because some expenditure in the year was funded from income from previous years.

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

INCOME

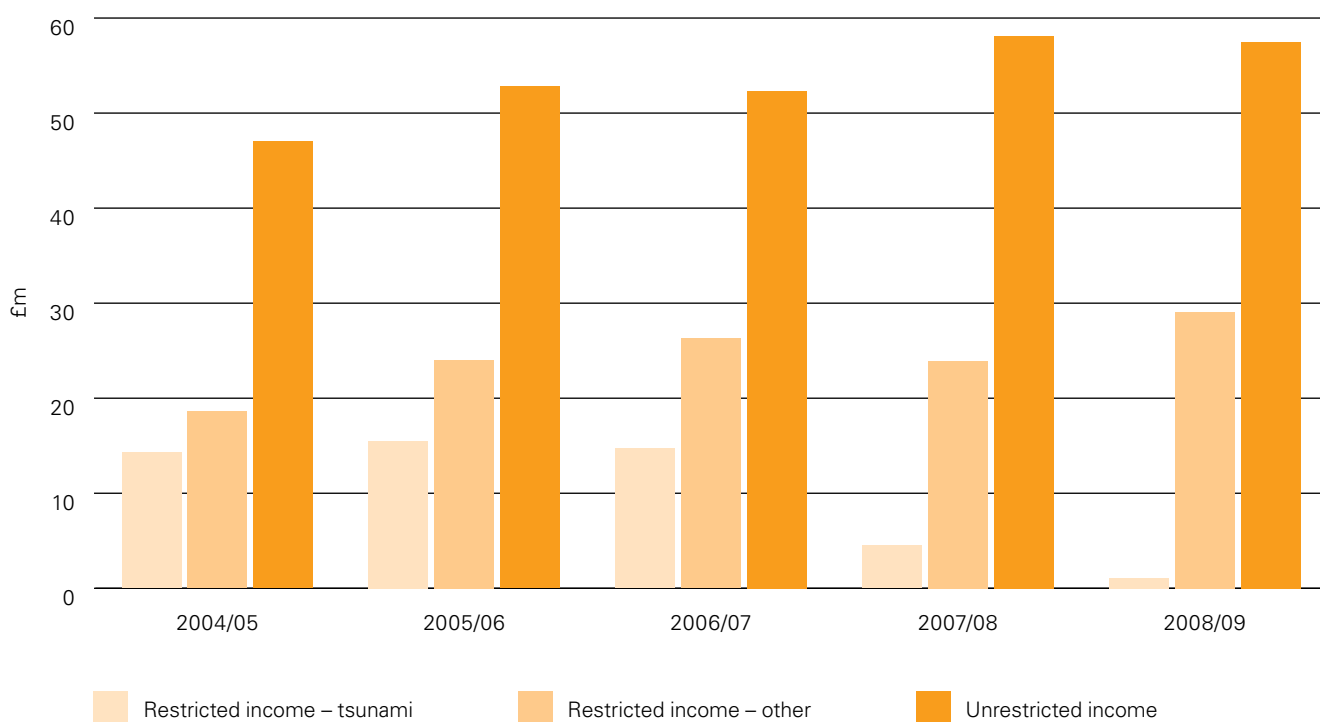
Total income for 2008/09 was £87.7m/€94.4m, up £1.2m/€1.3m (1%) on the previous year. This small increase combines a significant increase in restricted income (22% if you exclude income for the Indian Ocean tsunami) and a slight fall in unrestricted income.

Total income by type

	2006/07	2007/08	2008/09	2008/09 change
Donations	£70.9m	£66.2m	£58.2m	(12%)
Institutional grants	£19.5m	£17.6m	£25.7m	46%
Other income	£2.9m	£2.7m	£3.8m	41%
Total income	£93.3m	£86.5m	£87.7m	1%

Total income by restriction

	2004/05	2005/06	2006/07	2007/08	2008/09	2008/09 change
Restricted income – tsunami	£14.3m	£15.5m	£14.7m	£4.5m	£1.1m	(76%)
Restricted income – other	£18.6m	£24.0m	£26.3m	£23.9m	£29.1m	22%
Unrestricted income	£47.0m	£52.8m	£52.3m	£58.1m	£57.5m	(1%)
Total income excluding tsunami	£65.6m	£76.8m	£78.6m	£82.0m	£86.6m	6%
Total income	£79.9m	£92.3m	£93.3m	£86.5m	£87.7m	1%



Donations

The recession in the UK and Ireland was the backdrop to our voluntary income figures for this year. Total voluntary donations declined by £8.0m/€8.6m (12%) – a clear indicator of the impact of the recession – although the decline was in part also due to a lower number and scale of humanitarian appeals we made to our core supporters.

We had planned for an increase in the number of people supporting us through regular giving. However, we experienced higher attrition and drop-out rates than planned so our income from regular gifts did not increase on the previous year.

We had, however, expected income from unsolicited sources to drop given the economic backdrop but in fact this income stream remained at the same level as the previous year at approximately £3.5m/€3.8m. Clearly, many more supporters were choosing to give us a single donation instead of signing up for a regular gift.

After last year's highs, it was to be expected that our income from legacies would fall significantly – from £9.8m/€10.6m to £8.7m/€9.4m. Falling share and house prices have exacerbated the fall in income. Nevertheless the level of notifications remains at its strongest, with an outstanding value of approximately £8.2m/€8.8m.

Income from Christian Aid Week also fell slightly compared to the previous year, at £14.1m/€15.2m, but new fundraising initiatives during Christian Aid Week aimed at reducing our dependency on house-to-house collections continue to grow at an encouraging rate. Our Christmas appeal results were also disappointing, while our Present Aid catalogue raised £2.1m/€2.3m, a drop of around 12 per cent on 2007/08.

Clearly the recession was affecting different income streams in different ways and at different times.

Despite the recession, supporters generously donated to a number of appeals during the year, raising a total of £4.1m/€4.4m. This included £2.0m/€2.2m in response to the Burma cyclone, £0.8m/€0.9m for the Democratic Republic of Congo and £0.6m/€0.7m for the Middle East appeal.

During the year, Christian Aid launched a new fundraising initiative, In Their Lifetime, aimed specifically at those able to make high-value donations. We have been extremely pleased with its success so far.

Christian Aid continues to promote and benefit from increasing supporter awareness of the advantages of tax-efficient giving, recovering £5.0m/€5.4m in tax for our work in the year.

Institutional grants

Christian Aid secured a record number of new grants from government and other institutional sources during the year and recorded its highest-ever income from these donors. This included a £1.4m/€1.5m agreement with the UK government's Department for International Development to support Christian Aid's Latin America programme. The European Commission awarded €6.76m/£6.27m of new grants to seven new long-term development programmes in west Africa, DRC, India, Jamaica, Guatemala, Brazil and Tajikistan, and a further seven grants through the European Commission for Humanitarian Aid (ECHO) for humanitarian and disaster risk reduction programmes. The Jersey Overseas Aid Commission approved development project and humanitarian funding of £509,000/€548,000. Year-on-year income rose significantly by 46 per cent although the value of grants approved dropped marginally by 2 per cent.

Institutional grants

	2006/07	2007/08	2008/09	2008/09 change
Number of grant applications submitted	79	88	166	89%
Number of grants awarded	36	40	79	98%
Value of grants awarded	£19.5m	£21.2m	£20.7m	(2%)
Income receivable in the year	£19.5m	£17.6m	£25.7m	46%

Trading company income

Christian Aid's subsidiary trading company (Christian Aid Trading Limited or CAT) generated a profit of £254,000/€274,000 for Christian Aid. Principal activities include commercial sponsorships with partners such as AquaAid and EMI, income from the sale of Christmas cards through Traidcraft, and affinity schemes such as ink-cartridge recycling, renewable energy and telephone services. The directors of CAT approved the closure of Surefish as an internet service provider in October 2008.

Trading company income

	2006-07	2007-08	2008-09	2008-09 change
AquaAid	£360k	£300k	£94k	(69%)
Surefish	(£24k)	(£73k)	(£7k)	90%
Christmas cards	£90k	£87k	£56k	(36%)
EMI/Other marketing income and charges	£65k	(£18k)	£111k	717%
Total profit	£491k	£296k	£254k	(14%)

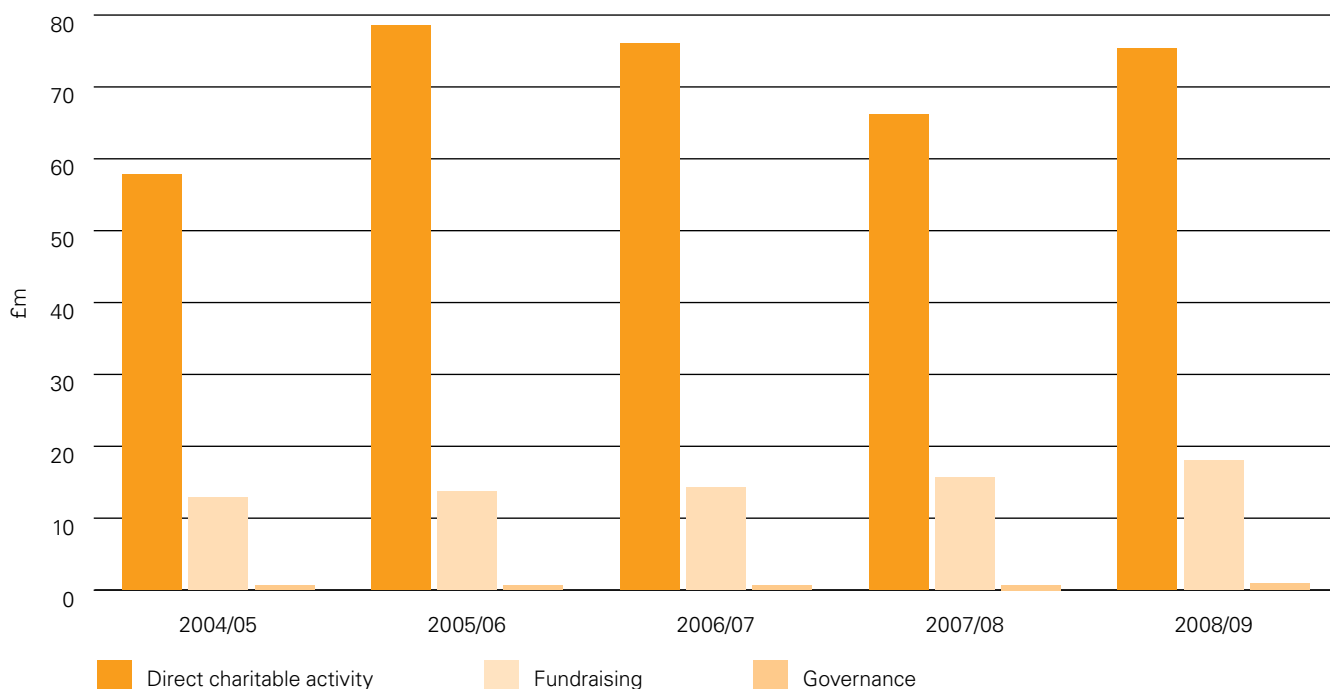
EXPENDITURE

Total expenditure increased dramatically by 14 per cent in 2008/09, from £82.5m/€88.8m to £94.2m/€101.4m. This was achieved by using appeal funds brought forward at the start of the year and by reducing the levels of unrestricted reserves carried on the balance sheet. Direct charitable expenditure rose by 14 per cent and was kept at 80 per cent of total expenditure. Grants made increased by 12 per cent to £44.9m/€48.3m.

Disasters Emergency Committee (DEC) income requires negligible fundraising cost and therefore distorts the ratio of fundraising costs to direct charitable expenditure in years of significant DEC activity (for example in the years 2004/05 to 2006/07 in regard to tsunami income).

Total expenditure

	2004/05	2005/06	2006/07	2007/08	2008/09	2008/09 change
Direct charitable activity	£57.8m	£78.6m	£76.0m	£66.2m	£75.3m	14%.
Fundraising	£12.9m	£13.7m	£14.3m	£15.6m	£18.0m	15%.
Governance	£0.6m	£0.6m	£0.6m	£0.7m	£0.9m	29%.
Total expenditure	£71.3m	£92.9m	£90.9m	£82.5m	£94.2m	14%.
Fundraising costs as percentage of total expenditure	18%	15%	16%	19%	19%	



RESERVES

The charity's operational reserve has been maintained at £12.0m/€12.9m, which is within the parameters that the trustees have set in order to ensure the financial stability of the charity. Overall, reserves have decreased since expenditure has exceeded income in the year – restricted funds being reduced by £3.6m/€3.9m and unrestricted funds by £2.3m/€2.5m. This has allowed Christian Aid to expand its charitable activity in the year despite total income being fairly level.

Reserves

	2006/07	2007/08	2008/09	2008/09 change
Restricted reserves	£13.9m	£13.7m	£10.2m	(26%)
Unrestricted reserves	£18.2m	£21.6m	£19.0m	(12%)
FRS17 calculated pension deficit	(£12.0m)	(£10.3m)	(£10.0m)	(3%)
Unrestricted reserves, net of pension deficit	£6.2m	£11.3m	£9.0m	(20%)
Total reserves, net of pension deficit	£20.1m	£25.0m	£19.2m	(23%)

STRUCTURE, GOVERNANCE AND MANAGEMENT

ORGANISATIONAL STRUCTURE

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

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

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

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

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

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

The human resources advisory committee oversees human resource policies to ensure that they are aligned with Christian Aid's values and objectives.

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

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

The board reports to the members at the annual general

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

During the year Christian Aid registered a new charitable foundation in Spain. The new charity launched under the name InspirAction on 1 April 2009. Both boards include some common board members. The board of InspirAction operates under this name under licence from Christian Aid.

Charitable companies in the Republic of Ireland and in Northern Ireland are responsible for the affairs of Christian Aid in Ireland. Although two legal forms exist, Christian Aid Ireland operates as a single pan-Ireland development agency working in close cooperation with Christian Aid. The Irish sponsoring churches, the Irish Council of Churches and Christian Aid are members of Christian Aid Ireland. All three boards include some common board members. Christian Aid Ireland operates under the Christian Aid name through a licence agreement with Christian Aid.

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

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

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

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

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

TRUSTEE ATTENDANCE REGISTER

	Board		Other committees	
	Attended	Total	Attended	Total
John Gladwin (chair) (term ended November 2008)	2	3		
Anne Owers (chair) (appointed November 2008)	2	2		
Noel Davies (vice-chair)	4	5		
Felicity Blair	2	5		
Christine Eames (term ended November 2008)	3	3		
Robert Fyffe	3	5		
Ceri George (resigned November 2008)	2	3		
Carolyn Gray	3	5	3	3
Stephen Hale	5	5	1	1
Phil Hodgkinson	5	5	3	4

	Board		Other committees	
	Attended	Total	Attended	Total
Kumar Jacob	4	5	2	6
Gillian Kingston	5	5		
Katei Kirby (resigned November 2008)	1	3		
Michael Langrish	4	5		
Kenneth Mackenzie (term ended November 2008)	3	3		
George McSorley	5	5		
Morag Mylne (appointed November 2008)	1	2		
Roger Purce	4	5		
Brian Ridsdale	5	5	5	5
Charlotte Seymour-Smith	5	5	1	1
Graham Sparkes	3	5		
Bridget Walker	5	5		

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

PUBLIC BENEFIT

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

The objects of Christian Aid are:

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

Christian Aid carries out these objects through working towards its essential purpose to expose the scandal of poverty, to help in practical ways to root it out from the

world, and to challenge and change the systems that favour the rich and powerful over the poor and marginalised.

Through the provision of grants to more than 600 partner organisations in 48 countries, Christian Aid works to deliver long-term development benefits and relief in humanitarian emergencies, while also undertaking campaigning, advocacy and education work into the causes of poverty. These activities further Christian Aid's charitable purposes for the public benefit.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs

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

of the company and of the group and of the profit or loss of the group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent²
- state whether applicable UK Accounting Standards have been followed
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

s234ZA confirmation

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

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

This confirmation is given and should be interpreted in accordance with the provisions of s234ZA of the Companies Act 1985.

During the year Horwath Clark Whitehill LLP was appointed auditor following the resignation of Deloitte & Touche LLP.

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

RESERVES POLICY

The charity's reserves fall into two types.

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

Deficits on restricted funds arise where grants to partners have been approved against various projects that the trustees expect to be funded by institutional donors, but the criteria for recognition of income have not been met. Based on reports from partners on the progress of these projects at the year end, the trustees determine whether the associated income should be recognised in the accounts. The status of all projects financed through restricted funds is reviewed corporately every quarter. The trustees are content with the overall level of the deficits in these funds at March 2008/09.

At March 2009, the total level of restricted funds was £10.2m/€11.0m.

Unrestricted funds are generated when the donor does not stipulate how the income may be spent. Within certain operating needs, the trustees' policy is to ensure that such funds are expended as soon as possible, while guaranteeing 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 2009, the principal funds were as follows.

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 2009, the trustees considered that £12.0m/€12.9m should

² Paragraph 12 of Part II of Schedule 4 to CA 1985 requires that the amount of any item 'shall be determined on a prudent basis'.

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. The reserve was fully funded at the end of the year.

ii) The fixed asset reserve comprises the funds invested in fixed assets to allow the organisation to carry out its work effectively. At March 2009, the level of this reserve was £2.9m/€3.1m and included the assets disclosed in note 9 of 'Notes to the financial statements'. Because this reserve comprises fixed assets, it is not possible to utilise them elsewhere within the charity.

iii) The foreign exchange stabilisation reserve guards against fluctuations in currency rates that may arise in making medium-term funding commitments to Latin American partner organisations and to compensate for possible exchange losses on bank balances held in foreign currencies.

iv) The InspirAction investment reserve of £2.0m/€2.2m represents funds that will be used in the development of the Christian Aid entity in Spain, InspirAction.

v) Following the creation of two new charitable entities in Ireland, an operational reserve of £0.6m/€0.7m has been created and is under the authority of the trustees of the Irish boards.

Free reserves at March 2009 of £0.1m/€0.1m relating to the parent charity and £0.5m/€0.5m relating to the Ireland charities are the remaining reserves after the designations listed above have been made.

The overall fall in reserves and changes in assets and liabilities have led to a fall in cash held on deposit. However the investments held with F&C Management Ltd (F&C) can be drawn down at short notice, providing sufficient liquid funds for the organisation for the next year. Therefore the financial stability of Christian Aid is not threatened by a lack of access to cash held on deposit.

INVESTMENT POLICY

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

Short-term cash is managed internally, and held on overnight and term deposits with approved banks and building societies. No funds are (or have been) held with Icelandic institutions. Longer-term cash is managed by F&C and invested in a mixture of government bonds (gilts), ethically screened

corporate bonds and deposits. F&C screening involves setting ethical principles and acceptable investment criteria which aim to avoid investing in companies with unsustainable business practices that do particular harm to the world, its people or its wildlife.

The past year has been a generally positive one for gilts as demand has been supported by heightened risk aversion, weakening economic growth and lower interest rates. A deepening of the credit crisis in September 2008 and subsequent financial market turmoil also served to increase demand. In the final months of 2008 and early 2009 it was clear that the UK was in recession, and the Bank of England made a series of unusually aggressive interest-rate cuts that left the base rate at 0.50 per cent. Against the background of an interest-rate easing, shorter-dated bonds performed well.

The performance of our investment manager is reviewed on an annual basis by the finance and audit committee against the benchmark of the FTA Government Under Five-Year Gilt Index. In the year ended 31 March 2009, the Christian Aid portfolio returned 8.8 per cent compared with a benchmark return of 8.7 per cent.

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

GRANTS POLICY

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

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

RISK MANAGEMENT

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

Christian Aid has a risk-management strategy and policy statement, which has been adopted by the finance and

audit committee. This provides a framework for the risk-management process and delegates responsibility for risk management throughout the organisation.

During the year, the corporate-risk register was revised and a number of sub-registers were developed to document risks relating to specific strategic themes and operational business units.

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

In addition to the internal audit team, there are a number of working groups managing risks in high-risk areas as defined in the risk register. For 2008/09, these included the business continuity group; the health and safety committee; the public policy group; and the corporate accountability group.

Risk-management priorities during 2008/09 have included the management of risks relating to the current economic crisis; the implementation of new-market entry strategies, including the opening of a new office in Spain; consortium funding and coordination; contract management; embedding policies and procedures to regulate an increasingly decentralised organisation; strengthening controls to prevent and detect the misappropriation of funds; and the development of management information systems, including the implementation of a new grant administration system.

CHRISTIAN AID PENSION SCHEMES

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

A professional actuary carried out a three-yearly valuation of the now-closed final salary scheme as at September 2008. The draft valuation shows a deficit of £16.2m/€17.4m. On completion of the valuation Christian Aid will agree a revised recovery plan with the pension trustees, before April 2010.

Additionally, the actuary carries out a separate annual valuation in line with the accounting standard FRS17. This is carried out using different assumptions and may result in a different funding position. The 31 March 2009 valuation

under this method showed a deficit of £10.0m/€10.8m. This reflects a slight improvement on the previous years' position, due to the commencement of deficit-clearance payments under the current recovery plan. However, the fund has suffered from further falls in the value of its equity holdings. Details are shown in full in note 20 of 'Notes to the financial statements'. Christian Aid has increased the level of operational reserves in recent years to reflect the continuing risks attached to the pension scheme.

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

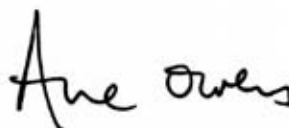
REMUNERATION POLICY

The salaries of Christian Aid staff are periodically benchmarked against comparable organisations, including other charities and church organisations, with the support of an external consultant. Christian Aid aims to set salaries equivalent to the median for such organisations. On an annual basis salaries are increased in line with the average of earnings and retail price inflation, subject to affordability. For the year commencing April 2009, in light of the current economic crisis, the Board of Trustees froze salaries for all UK and Ireland staff.

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

OTHER FINANCIAL MATTERS

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



Dame Anne Owers DBE

Chair of the Christian Aid Board of Trustees
17 September 2009

AUDITORS' REPORT

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

We have audited the group and parent company financial statements of Christian Aid for the year ended 31 March 2009 which comprise the consolidated statement of financial activities, the consolidated and company balance sheet, the consolidated cash flow statement and the related notes 1 to 20. These financial statements have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the charitable company's members, as a body, in accordance with section 235 of the Companies Act 1985 and to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 company's members as a body for our audit work for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

The trustees' (who are also directors of Christian Aid for the purpose of company law) responsibilities for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) 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 (United Kingdom and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985 and comply with the requirements of regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you if 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 with the charity is not disclosed.

We read the trustees' report and consider the implications

for our report if we become aware of any apparent misstatements within it. Our responsibilities do not extend to other information.

BASIS OF OPINION

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

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

OPINION

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the affairs of the charitable company and of the group as at 31 March 2009 and of the group's incoming resources and application of resources, including the group's income and expenditure, for the year then ended
- the financial statements have been prepared in accordance with the Companies Act 1985 and comply with the requirements of regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- the information given in the trustees' report is consistent with the financial statements.

Horwath Clark Whitehill LLP

Horwath Clark Whitehill LLP

Chartered Accountants & Registered Auditors
St Bride's House
10 Salisbury Square
London EC4Y 8EH
17 September 2009

FINANCIAL STATEMENTS

Consolidated statement of financial activities

(incorporating an income and expenditure account) for the year ended 31 March 2009

	Notes	2009 Unrestricted funds £'000	2009 Restricted funds £'000	2009 Total funds £'000	2008 Total funds £'000
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
Donations	2	47,864	10,328	58,192	66,182
Institutional grants	3,16-18	6,320	19,404	25,724	17,614
Activities for generating funds		484	-	484	665
Investment income		1,042	481	1,523	1,807
Incoming resources from charitable activities	4	1,726	-	1,726	195
Other incoming resources		91	-	91	39
Total incoming resources		57,527	30,213	87,740	86,502
Resources expended					
Cost of generating funds					
Costs of generating voluntary income	6	17,143	577	17,720	15,134
Fundraising trading: cost of goods sold & other costs	6	190	-	190	306
Investment management costs	6	89	37	126	142
Charitable activities					
Development	6	24,113	19,492	43,605	39,018
Emergencies	6	3,851	12,936	16,787	14,988
Campaigning, advocacy and education	6	14,118	734	14,852	12,173
Governance costs	6	949	-	949	732
Total resources expended		60,453	33,776	94,229	82,493
Net income/(expenditure) for the year		(2,926)	(3,563)	(6,489)	4,009
Other recognised gains/(losses)					
Gains on investment assets	10	756	-	756	466
Actuarial gains/(losses) on defined benefit pension scheme	20	(792)	-	(792)	406
Exchange translation difference arising on consolidation		691	-	691	-
Net movement in funds		(2,271)	(3,563)	(5,834)	4,881
Reconciliation of funds					
Total funds at 31 March 2008		11,306	13,724	25,030	20,149
Total funds at 31 March 2009	14,15	9,035	10,161	19,196	25,030

All incoming and outgoing resources arise from continuing operations.

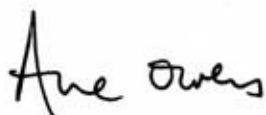
There are no recognised gains or losses, or movements in funds, other than those disclosed above.

Balance sheets

as at 31 March 2009

	Notes	Consolidated group		Parent charity	
		2009 £'000	2008 £'000	2009 £'000	2008 £'000
Fixed assets					
Tangible fixed assets	9	2,932	3,502	2,932	3,502
Investments	10	16,886	15,650	16,886	15,650
		19,818	19,152	19,818	19,152
Current assets					
Stocks		134	131	113	105
Debtors	11	10,598	9,612	13,973	12,464
Short-term cash deposits		209	1,281	209	1,281
Cash on deposit, at bank and in hand		6,632	16,415	2,675	11,533
		17,573	27,439	16,970	25,383
Creditors: amounts falling due within one year	12	(8,239)	(11,262)	(11,261)	(11,775)
Net current assets		9,334	16,177	5,709	13,608
Net assets excluding pension liability		29,152	35,329	25,527	32,760
Defined benefit pension scheme liability	20	(9,956)	(10,299)	(9,956)	(10,299)
Net assets including pension liability		19,196	25,030	15,571	22,461
Restricted funds					
Appeals and other donations – funds in surplus	14	8,323	13,081	8,323	13,081
Appeals and other donations – funds in deficit	14	(342)	(579)	(342)	(579)
Institutional grants – funds in surplus	14	5,989	4,442	3,196	2,713
Institutional grants – funds in deficit	14	(3,809)	(3,220)	(2,591)	(3,229)
Total restricted funds		10,161	13,724	8,586	11,986
Unrestricted funds					
Unrestricted funds excluding pension reserve		18,991	21,605	16,941	20,774
Pension reserve	20	(9,956)	(10,299)	(9,956)	(10,299)
Total unrestricted funds		9,035	11,306	6,985	10,475
Total funds	19	19,196	25,030	15,571	22,461

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



Dame Anne Owers DBE

Chair of the Board of Trustees
17 September 2009

Consolidated cash flow statement

for the year ended 31 March 2009

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

	2009	2008
	£'000	£'000
Net incoming resources	(6,489)	4,009
Investment income	(1,523)	(1,807)
FRS17 effect on net incoming resources	425	292
Depreciation charge	1,062	1,403
Profit on sale of tangible fixed assets	(91)	(39)
Decrease/(increase) in stocks	(3)	100
Increase in debtors	(986)	(3,360)
Decrease in pension deficit liability	(1,560)	(1,560)
Decrease in current liabilities	(3,023)	(516)
Exchange translation difference arising on consolidation	691	-
Net cash outflow from operating activities	(11,497)	(1,478)

Consolidated cash flow statement

Net cash outflow from operating activities	(11,497)	(1,478)
Return on investments and servicing of finance		
Interest received	1,523	1,807
Capital expenditure		
Purchase of tangible fixed assets	(541)	(420)
Sales of tangible fixed assets	140	86
Payments to acquire investments	(19,978)	(44,009)
Proceeds of sale of investments	19,498	43,321
	(881)	(1,022)
Cash outflow before use of liquid resources	(10,855)	(693)
Management of liquid resources		
Decrease in short-term deposits	1,072	719
Increase/(decrease) in cash during the year	(9,783)	26

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

	As at 1 April 2008 £'000	Change in year £'000	As at 31 March 2009 £'000
Cash at bank and in hand	16,415	(9,783)	6,632
Short-term deposits	1,281	(1,072)	209
Net funds	17,696	(10,855)	6,841

Notes to the financial statements

for the year ended 31 March 2009

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, the Charities Accounts (Scotland) Regulations 2006, and applicable UK accounting standards.

The statement of financial activities and balance sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line-by-line basis.

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

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

b. Fund accounting

Reserve policies are given on page 37 of the trustees' report. Reserves are either unrestricted or restricted funds.

Restricted funds represent income to be used for a specific purpose as requested by the donor. Income and expenditure on these funds are shown separately within the statement of financial activities and analysed into their main components in note 14.

Unrestricted funds are those that have not had a restriction placed on them by the donor. Designated unrestricted funds are those where the trustees have set aside monies from unrestricted funding for specific purposes. Details can be found in the trustees' report. Other unrestricted funds represent income that had not been specifically allocated to a fund at the year end.

c. Incoming resources

All incoming resources accruing to the charity during the year are recognised in the statement of financial activities as soon as it is prudent and practicable to do so, when entitled, certain and measurable.

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

Legacy income is included where there is sufficient evidence of entitlement, certainty of receipt and where the amount is measurable. No value is included where 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, charitable activities and governance based on the proportion of time spent on each of these areas of work.

Costs of generating funds comprise the costs incurred in commercial trading activities, investment management costs and fundraising costs. 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.

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

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

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the

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

e. Tangible fixed assets and depreciation

Tangible fixed assets costing more than £5,000 are capitalised at cost. Depreciation is provided on all tangible fixed 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 five years.
- (iii) office furniture and equipment is depreciated over its useful life at a rate 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) assets in the course of construction are not depreciated while in construction. Once the construction is completed the cost is transferred to another fixed asset class and depreciated accordingly.
- (vi) 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

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

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

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

h. Taxation and irrecoverable VAT

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

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

i. Foreign currencies

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

j. Related party disclosures

The charity has taken advantage of the exemption which is conferred by Financial Reporting Standard 8, Related Party Disclosures, that allows it not to disclose transactions with group undertakings that are eliminated on consolidation.

2. DONATIONS

	2009 Unrestricted £'000	2009 Restricted £'000	2009 Total £'000	2008 Unrestricted £'000	2008 Restricted £'000	2008 Total £'000
Christian Aid Week	14,127	-	14,127	14,603	-	14,603
In Their Lifetime	-	274	274	-	-	-
Denominational appeals	389	824	1,213	737	780	1,517
Christian Aid humanitarian appeals	-	4,110	4,110	-	5,307	5,307
Disasters Emergency Committee appeals	-	2,783	2,783	-	6,209	6,209
Legacies	8,652	-	8,652	9,760	-	9,760
Other donations	24,696	2,337	27,033	25,990	2,796	28,786
Total donations	47,864	10,328	58,192	51,090	15,092	66,182

Total donations of £58.2m (2008: £66.2m) includes £5.0m of tax recovered through tax-efficient giving (2008: £4.7m).

Legacies of which we have been notified but not recognised as income are valued at £8.2m (2008: £6.5m).

3. INSTITUTIONAL GRANTS

	Notes	2009 Unrestricted £'000	2009 Restricted £'000	2009 Total £'000	2008 Unrestricted £'000	2008 Restricted £'000	2008 Total £'000
Department for International Development	16	5,768	3,180	8,948	5,030	2,773	7,803
European Commission		335	6,500	6,835	-	3,888	3,888
Irish Aid		-	3,716	3,716	-	2,624	2,624
USAID		217	1,399	1,616	-	915	915
Other governments and public authorities		-	1,110	1,110	-	415	415
Comic Relief	17	-	785	785	-	191	191
ICCO	18	-	687	687	-	58	58
Other institutions		-	2,027	2,027	-	1,720	1,720
Total institutional grants		6,320	19,404	25,724	5,030	12,584	17,614

Total institutional grants of £25.7m (2008: £17.6m) includes gifts in kind valued at £228,000 (2008: £357,000).

The parent charity's gross income for the year was £82.2m, included in the above tables as follows:

	Unrestricted £'000	Restricted £'000	Total £'000
Donations	45,946	11,940	57,886
Institutional grants	6,320	17,954	24,274
Total	52,266	29,894	82,160

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2009 Unrestricted £'000	2009 Restricted £'000	2009 Total £'000	2008 Unrestricted £'000	2008 Restricted £'000	2008 Total £'000
UK government – Department for International Development						
Platform2 youth volunteering contract	1,726	-	1,726	195	-	195
Total incoming resources from charitable activities	1,726	-	1,726	195	-	195

5. SUBSIDIARY UNDERTAKINGS

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

The British and Irish Churches Trust Ltd (BICT) – 71.25 per cent 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 2008, the date of CTBI's year end. The figures below represent Christian Aid's 71.25 per cent interest. The reserves retained within BICT are related to the management of Inter-Church House.

Christian Aid Trading Ltd (CAT) – 100 per cent 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. The year end of CAT was 31 March 2009.

Christian Aid Ireland Ltd (Northern Ireland) – CAI (NI)

A charitable company limited by guarantee, incorporated in Northern Ireland, Christian Aid Ireland (Northern Ireland) was established by the Irish Churches and Christian Aid to develop further the work of Christian Aid in Northern Ireland. Christian Aid Ireland (Northern Ireland) is consolidated on a line-by-line basis in the Christian Aid group financial statements in line with Financial Reporting Standard 2. The Christian Aid Ireland (Northern Ireland) year end was 31 March 2009.

Christian Aid Ireland Ltd (Republic of Ireland) – CAI (ROI)

A charitable company limited by guarantee, incorporated in Republic of Ireland, Christian Aid Ireland (Republic of Ireland) was established by the Irish Churches and Christian Aid to develop further the work of Christian Aid in Republic of Ireland. Christian Aid Ireland (Republic of Ireland) is consolidated on a line-by-line basis in the Christian Aid group financial statements in line with Financial Reporting Standard 2. The Christian Aid Ireland (Republic of Ireland) year end was 31 March 2009.

5. SUBSIDIARY UNDERTAKINGS (CONTINUED)

	2009 BICT £'000	2009 CAT £'000	2009 Total £'000	2008 BICT £'000	2008 CAT £'000	2008 Total £'000
Turnover	515	59	574	517	96	613
Other income	-	390	390	-	512	512
Total income	515	449	964	517	608	1,125
Cost of sales	-	5	5	-	6	6
Depreciation	-	-	-	-	8	8
Grants to connected charities	508	-	508	508	-	508
Other operating costs	7	190	197	9	298	307
Total expenditure	515	195	710	517	312	829
Net profit	-	254	254	-	296	296
Gift aided to Christian Aid	-	(254)	(254)	-	(296)	(296)
Retained by subsidiary	-	-	-	-	-	-
Opening reserves	14	25	39	14	25	39
Closing reserves	14	25	39	14	25	39

	2009 CAI (NI) £'000	2009 CAI (ROI) £'000	2009 Total £'000	2008 CAI (NI) £'000	2008 CAI (ROI) £'000	2008 Total £'000
Incoming resources	2,578	4,196	6,774	2,956	5,493	8,449
Total incoming resources	2,578	4,196	6,774	2,956	5,493	8,449
Resources expended						
Costs of generating funds	309	311	620	297	260	557
Charitable activities	2,196	3,549	5,745	2,027	3,290	5,317
Governance costs	21	10	31	13	28	41
Total resources expended	2,526	3,870	6,396	2,337	3,578	5,915
Net movement in funds	52	326	378	619	1,915	2,534
Revaluation on translation	-	706	706	-	-	-
Opening reserves	619	1,915	2,534	-	-	-
Closing reserves	671	2,947	3,618	619	1,915	2,534

6. TOTAL RESOURCES EXPENDED

	Grants to partner organisations £'000	Staff costs £'000	Other direct costs £'000	Allocation of central costs £'000	2009 Total £'000	2008 Total £'000
Costs of generating voluntary income	-	6,131	10,540	1,049	17,720	15,134
Fundraising trading: cost of goods sold & other costs	-	-	190	-	190	306
Investment management costs	-	46	68	12	126	142
Cost of generating funds	-	6,177	10,798	1,061	18,036	15,582
Development	32,455	6,322	3,939	889	43,605	39,018
Emergencies	12,056	2,799	1,516	416	16,787	14,988
Campaigning, advocacy and education	343	6,737	6,652	1,120	14,852	12,173
Total charitable activities	44,854	15,858	12,107	2,425	75,244	66,179
Governance	-	489	384	76	949	732
Total resources expended	44,854	22,524	23,289	3,562	94,229	82,493

Grant expenditure analysed by region	2009 £'000	2008 £'000
Africa	17,891	16,224
Asia and Middle East	17,517	15,620
Latin America and the Caribbean	7,856	7,012
Global	1,544	996
UK and Ireland	46	63
Total grants to partner organisations	44,854	39,915

The above table includes £90.8m expenditure incurred by the parent charity.

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 includes 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	2009 £'000	2008 £'000
Internal audit	109	97
External audit	69	56
Trustees' expenses	7	14
Strategic management	764	565
	949	732

Allocation of central costs	Basis of allocation	2009 £'000	2008 £'000
Facilities management	Headcount	2,038	2,298
Human resources	Headcount	343	558
Information systems	Headcount	1,181	1,150
		3,562	4,006

7. STAFF COSTS

	2009	2008
	£'000	£'000
Staff costs of UK- and Ireland-contracted staff		
Salaries	15,936	14,100
Pension contributions	1,347	1,086
National Insurance contributions	1,584	1,325
Benefits in kind	30	37
Total staff costs UK and Ireland	18,897	16,548
Staff cost of overseas-contracted staff	3,657	2,485
Total staff costs	22,554	19,033

	2009	2008
	FTE	FTE
UK- and Ireland-based staff	450	453
Overseas-based staff	319	306
Total staff FTE	769	759

FTE = full-time equivalent

Overseas staff includes 39 employees (2008: 30 employees) on UK and Ireland contracts based in the charity's overseas offices.

Staff by activity	2009	2008
	FTE	FTE
Generating funds	161	139
Charitable activities	601	614
Governance	7	6
Total staff FTE	769	759

The emoluments of the director, the highest-paid employee, were £106,204 (2008: £90,123).

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

	2009	2008
£100,000 to £109,999	1	-
£90,000 to £99,999	-	1
£80,000 to £89,999	1	-
£70,000 to £79,999	3	-
£60,000 to £69,999	2	5

Trustees' expenses	2009	2009	2008	2008
	No of	£'000	No of	£'000
	trustees		trustees	
Reimbursed to trustees UK-related expenses	17	7	16	14

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.

10. INVESTMENTS

	Consolidated group		Parent charity	
	2009 £'000	2008 £'000	2009 £'000	2008 £'000
As at 31 March				
Gilts – UK	12,387	13,613	12,387	13,613
Fixed-interest securities	3,180	1,192	3,180	1,192
Floating-rates notes	662	749	662	749
Sterling deposits	507	96	507	96
Unlisted investments	150	-	150	-
Total investments	16,886	15,650	16,886	15,650
Movements during the year				
At the beginning of the year	15,650	14,496	15,650	14,496
Cost of acquisitions	19,978	44,009	19,978	44,009
Disposals	(19,498)	(43,321)	(19,498)	(43,321)
Unrealised gain	756	466	756	466
Total investments	16,886	15,650	16,886	15,650

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

	2009 £'000	2009 %	2008 £'000	2008 %
UK Treasury Government Bond 4.75% 07/06/2010	3,706	22.9	2,646	17.1
UK Treasury Government Bond 5.75% 07/12/2009	1,692	10.5	2,383	15.4
UK Treasury Government Bond 5.25% 07/06/2012	3,082	19.0	2,205	14.3
UK Treasury Government Bond 5.00% 07/03/2012	1,085	6.7	-	-
UK Treasury Government Bond 8.00% 27/09/2013	864	5.3	-	-
European Investment Bank 4.75% 06/06/12	838	5.3	-	-
Res Ferre 4.75% 25/01/11 EMTN	836	5.1	-	-

11. DEBTORS

	Consolidated group		Parent charity	
	2009 £'000	2008 £'000	2009 £'000	2008 £'000
Payments in advance for Christian Aid Week	391	416	391	416
Other prepayments	176	121	166	121
Accrued income	8,392	8,245	8,080	8,077
Other debtors	1,639	830	1,293	561
Amounts due from subsidiary undertakings	-	-	489	558
Amounts due from connected charities	-	-	3,554	2,731
Total debtors	10,598	9,612	13,973	12,464

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Consolidated group		Parent charity	
	2009 £'000	2008 £'000	2009 £'000	2008 £'000
Interest-free loans from supporters	284	286	284	286
Trade creditors	1,556	1,446	1,556	1,446
Project creditors	4,367	6,497	4,367	6,466
Deferred income	303	1,692	303	1,692
Tax and social security	689	506	687	505
Other creditors	937	567	847	600
Accruals	103	268	97	251
Amounts due to connected charities	-	-	3,120	529
Total creditors	8,239	11,262	11,261	11,775

Movement on deferred income during the year:

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

13. FUTURE COMMITMENTS

In addition to the amounts shown as creditors in these accounts, there are also commitments to projects which have been accepted in principle by Christian Aid's board and are expected to be recommended for funding in 2009/10.

	Consolidated group		Parent charity	
	2009 £'000	2008 £'000	2009 £'000	2008 £'000
Commitments	19,892	19,418	18,651	19,418

14. RESTRICTED FUNDS

Consolidated group	Opening balance £'000	Incoming resources £'000	Expenditure £'000	Closing balance £'000
In Their Lifetime	-	274	-	274
Denominational appeals	-	824	(664)	160
Christian Aid humanitarian appeals:				
Bangladesh cyclone	1,354	36	(825)	565
Burma cyclone	-	1,997	(952)	1,045
Darfur, Sudan	1,452	148	(406)	1,194
Democratic Republic of Congo	-	811	(406)	405
East Africa	1,087	20	(1,005)	102
Indian Ocean tsunami	4,137	171	(2,418)	1,890
Middle East	986	644	(589)	1,041
Niger	1,283	36	(699)	620
South Asia floods	378	401	(288)	491
Sudan 2004	644	20	(552)	112
Three Continents*	1,046	42	(894)	194
Zimbabwe	-	59	(11)	48
Other Christian Aid appeals	307	134	(259)	182
Disasters Emergency Committee appeals:				
Asia earthquake	(13)	82	(69)	-
Bangladesh cyclone	-	180	(259)	(79)
Burma cyclone	-	1,185	(1,326)	(141)
Darfur, Sudan	(16)	-	16	-
Democratic Republic of Congo	-	314	(436)	(122)
Indian Ocean tsunami	(550)	952	(402)	-
Niger	113	70	(183)	-
Other donations	294	2,337	(2,631)	-
Appeals and other donations – total restricted funds	12,502	10,737	(15,258)	7,981
Institutional grants	1,222	19,476	(18,518)	2,180
Total restricted funds	13,724	30,213	(33,776)	10,161

The balances on institutional grants consist of:	2009 £'000	2008 £'000
Total funds in surplus at the balance sheet date	5,989	4,442
Total funds in deficit at the balance sheet date	(3,809)	(3,220)
	2,180	1,222

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

14. RESTRICTED FUNDS (CONTINUED)

Parent charity	Opening balance £'000	Incoming resources £'000	Expenditure £'000	Closing balance £'000
Appeals and other donations – total restricted funds	12,502	10,737	(15,258)	7,981
Institutional grants	(516)	17,954	(16,833)	605
Total restricted funds	11,986	28,691	(32,091)	8,586

The balances on institutional grants consist of:	2009 £'000	2008 £'000
Total funds in surplus at the balance sheet date	3,196	2,713
Total funds in deficit at the balance sheet date	(2,591)	(3,229)
	605	(516)

15. UNRESTRICTED FUNDS

	Opening balance £'000	Incoming resources £'000	Expenditure £'000	Unrealised gains/(losses) £'000	Transfer £'000	Closing balance £'000
Consolidated group						
Operational reserve	12,000	-	-	-	-	12,000
Fixed-asset fund	3,502	-	(112)	-	(458)	2,932
Foreign exchange stabilisation	500	-	-	-	301	801
Christian Aid Ireland operational reserve	270	-	-	-	295	565
InspirAction investment reserve	-	-	-	-	2,000	2,000
Other designated funds	1,751	-	-	-	(1,751)	-
Other unrestricted funds	3,047	54,669	(58,845)	1,447	(187)	131
Christian Aid Ireland unrestricted funds	510	2,408	(2,441)	-	60	537
Non-charitable trading funds	25	450	(190)	-	(260)	25
Pension reserve	(10,299)	-	1,135	(792)	-	(9,956)
Consolidated group total unrestricted funds	11,306	57,527	(60,453)	655	-	9,035

Parent charity						
Unrestricted funds excluding pension reserve	20,774	55,268	(59,857)	756	-	16,941
Pension reserve	(10,299)	-	1,135	(792)	-	(9,956)
Parent charity total unrestricted funds	10,475	55,268	(58,722)	(36)	-	6,985

16. DEPARTMENT FOR INTERNATIONAL DEVELOPMENT FUNDING

In the year ended 31 March 2009, grants totalling £8,948,000 (2008: £7,803,000) were received by Christian Aid from the Department for International Development, as follows:

	2009 Unrestricted £'000	2009 Restricted £'000	2009 Total £'000	2008 Total £'000
Programme Partnership Agreement	5,580	-	5,580	5,030
Building disaster-resilient communities	-	756	756	623
Power to the People	-	409	409	-
For specific programmes in:				
Angola*	5	(5)	-	-
Burma	-	996	996	772
Democratic Republic of Congo	23	955	978	1,132
Ghana	-	22	22	-
India	-	81	81	20
Pakistan earthquake relief*	23	(23)	-	-
Sudan*	137	(137)	-	226
Zimbabwe	-	91	91	-
Zimbabwe Gifts in Kind	-	35	35	-
	5,768	3,180	8,948	7,803

* Administration income moved to unrestricted income.

17. COMIC RELIEF FUNDING

In the year ended 31 March 2009, grants totalling £785,000 (2008: £191,000) were received by Christian Aid from Comic Relief, as follows:

	2009 Unrestricted £'000	2009 Restricted £'000	2009 Total £'000	2008 Total £'000
Asia regional programme	-	145	145	41
For country programmes				
Angola	-	240	240	-
Brazil	-	150	150	150
Kenya	-	250	250	-
	-	785	785	191

18. ICCO FUNDING

Consolidated group	Opening balance	Incoming resources	Expenditure		Grants to partners £'000	Closing balance
	£'000	£'000	Salaries £'000	Other costs £'000		
ACT Central Asia (Tajikistan)	(35)	62	-	-	(84)	(57)
Ecumenical Climate Justice Advocacy	-	83	-	(20)	(55)	8
Afghanistan	(31)	31	-	-	-	-
Haiti	-	81	-	-	(82)	(1)
Malawi	-	430	(8)	(4)	(163)	255
Total ICCO funding	(66)	687	(8)	(24)	(384)	205

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

19. ANALYSIS OF NET ASSETS

Fund balances as at 31 March 2009 are represented by:

	Unrestricted funds		Restricted funds	Total
	Designated £'000	Other £'000	£'000	
Consolidated group				£'000
Fixed assets	2,932	-	-	2,932
Investments	12,801	4,085	-	16,886
Short-term cash deposits	-	-	209	209
Deposits and cash at bank and in hand	2,565	-	4,067	6,632
Other current assets	-	2,340	8,392	10,732
Current liabilities	-	(5,732)	(2,507)	(8,239)
Pension liability	(9,956)	-	-	(9,956)
Total net assets	8,342	693	10,161	19,196
Parent charity				
Fixed assets	2,932	-	-	2,932
Investments	12,801	4,085	-	16,886
Short-term cash deposits	-	-	209	209
Deposits and cash at bank and in hand	1,077	-	1,598	2,675
Other current assets	-	6,006	8,080	14,086
Current liabilities	-	(9,960)	(1,301)	(11,261)
Pension liability	(9,956)	-	-	(9,956)
Total net assets	6,854	131	8,586	15,571

20. PENSIONS

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

a. Defined benefit (final salary) funded pension scheme

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

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

	2009 £'000	2008 £'000
Present value of funded obligations	(30,295)	(33,257)
Fair value of plan assets	20,339	22,958
Deficit	(9,956)	(10,299)

Amounts in the balance sheet:

Liabilities	(9,956)	(10,299)
Assets	-	-
Net liability	(9,956)	(10,299)

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

	2009 £'000	2008 £'000
Opening defined benefit obligation	33,257	34,101
Service cost	115	454
Interest cost	2,079	1,845
Employee contributions	-	146
Actuarial gain	(4,519)	(2,810)
Benefits paid	(637)	(479)
Defined benefit obligation at end of year	30,295	33,257

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

	2009 £'000	2008 £'000
Opening fair value of scheme assets	22,958	22,128
Expected return	1,578	1,576
Actuarial loss	(5,311)	(2,404)
Employer contributions	1,751	1,991
Employee contributions	-	146
Benefits paid	(637)	(479)
Fair value of scheme assets at the year end	20,339	22,958

Christian Aid expects to contribute £1,740,000 to the scheme during the year ending 31 March 2010. The contributions shown above include an allowance for the cost of administration expenses but exclude Pension Protection Fund levies, which will be paid in addition to the contributions.

20. PENSIONS (CONTINUED)

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

	2009 £'000	2008 £'000
Current service cost	(115)	(454)
Past service cost	-	-
Expected return on scheme assets	1,578	1,576
Interest on pension liabilities	(2,079)	(1,845)
Total amount charged within net incoming/(outgoing) resources	(616)	(723)
Actuarial gain/(loss)	(792)	406
Total amount charged to the statement of financial activities	(1,408)	(317)
	2009 £'000	2008 £'000
Net cumulative actuarial losses since 1 April 2002	9,679	8,887

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

	2009	2008
Equities	65%	63%
Bonds	34%	36%
Cash	1%	1%
	100%	100%

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

	2009 £'000	2008 £'000
The actual return on the scheme assets in the year	(3,733)	(828)

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

	2009	2008
Discount rate	6.40%	6.30%
Expected return on scheme assets at 31 March	6.71%	6.86%
Rate of increase in salaries	4.20%	4.85%
Rate of increase of pensions in payment	2.70%	3.35%
Rate of increase of pensions in deferment	2.70%	3.35%
Inflation assumption	2.70%	3.35%

20. PENSIONS (CONTINUED)

Weighted average life expectancy for mortality tables used to determine benefit obligations:	2009 Years	2008 Years
Member aged 65 (current life expectancy) – male	22.3	21.6
Member aged 45 (life expectancy at 65) – male	24.4	22.4
Member aged 65 (current life expectancy) – female	25.0	24.4
Member aged 45 (life expectancy at 65) – female	27.0	25.2

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

	2009 £'000	2008 £'000	2007 £'000	2006 £'000	2005 £'000
Defined benefit obligation	(30,295)	(33,257)	(34,101)	(30,864)	(24,057)
Scheme assets	20,339	22,958	22,128	19,880	14,978
Surplus/(deficit)	(9,956)	(10,299)	(11,973)	(10,984)	(9,079)
Experience gain/(loss) on scheme liabilities	520	(7)	-	420	157
Actual return less expected return on scheme assets	(5,311)	(2,404)	(291)	1,720	349

b. Defined contribution pension scheme

The total cost of the defined contribution pension scheme to the charity was £920,019 (2008: £808,639). There were no outstanding or prepaid contributions at 31 March 2009.

c. The Pensions Trust Growth Plan

The Pensions Trust Growth Plan is a multi-employer pension plan which is in most respects a money purchase arrangement but has some guarantees. The pension guarantees create a defined benefit pension obligation. Following a change in legislation in September 2005, there is a potential debt owed by participating employers of the growth plan in the event that an employer ceases to participate in the scheme or the scheme winds up at a time when it is not fully funded on a buy-out basis. At this point in time the trustee does not intend to wind up the growth plan. Following an actuarial valuation of the growth plan as at 30 September 2008, the updated estimated employer debt on withdrawal for Christian Aid as at 30 September 2008 was £766,000 (30 September 2007: £417,000).

REFERENCE AND ADMINISTRATIVE DETAILS

Details for the year ended 31 March 2009

BOARD OF TRUSTEES

Chair

John Gladwin^{2, 4}
(term ended November 2008)

Anne Owers
(from November 2008)

Vice-chair

Noel Davies²

Other trustees

Felicity Blair
Christine Eames
(term ended November 2008)
Robert Fyffe²
Ceri George
(resigned November 2008)
Carolyn Gray^{3, 4}
Stephen Hale⁴
Phil Hodgkinson¹
Kumar Jacob^{1, 3}
Gillian Kingston
Katei Kirby (resigned November 2008)
Michael Langrish
Kenneth Mackenzie
(term ended November 2008)
George McSorley
Morag Mylne (joined November 2008)
Roger Purce
Brian Ridsdale^{1, 4}

Charlotte Seymour-Smith⁴
Graham Sparkes
Bridget Walker

Committee advisors

Duncan Brown^{3, 4}
Hiranthi Fernando¹
Sheilagh Kesting²
Jenine Langrish¹
Graham O'Connell³

EXECUTIVE OFFICERS

Director

Daleep Mukarji

Associate directors

Martin Birch – finance and information management
Martin Kyndt – corporate affairs
Jude Mackenzie – advocacy and communications
Matthew Reed – marketing and supporter care
Maria Standingford – human resources
Paul Valentin – international

REGISTERED OFFICE

Inter-Church House
35 Lower Marsh
London SE1 7RL

PROFESSIONAL ADVISORS

Auditors

Horwath Clark Whitehill
St Bride's House
10 Salisbury Square
London EC4Y 8EH

Solicitors

Bates Wells & Braithwaite
Cheapside House
138 Cheapside
London EC2V 6BB

Gregory Rowcliffe & Milners
1 Bedford Row
London WC1R 4BZ

Bankers

The Co-operative Bank plc
1 Balloon Street
Manchester M60 4EP

Investment managers

F&C Management Ltd
Exchange House
Primrose Street
London EC2A 2NY

Investment and pension advisors

Lane, Clark, Peacock LLP
30 Old Burlington Street
London W1S 3NN

1 member of finance and audit committee

2 member of nominations and procedures committee

3 member of human resources advisory committee

4 member of remuneration committee

LEGAL STATUS

Christian Aid is a registered charity (no. 1105851) and is a company limited by guarantee, registered in England and Wales (no. 5171525). Christian Aid is registered in Scotland under charity no. SC039150.
Christian Aid Trading Limited is a wholly owned subsidiary company limited by guarantee, registered in England and Wales (company no. 1001742).
Christian Aid Ireland is registered in Northern Ireland under charity no. XR94639 and company no. NI059154 and a separate company but sharing the same name operates in the Republic of Ireland under charity no. CHY 6998 and company no. 426928.
The British and Irish Churches Trust Limited is a charitable company limited by guarantee, registered in England and Wales (charity no. 213148, company no. 472409) in which Christian Aid has a 71.25% interest.
Christian Aid International is a foundation registered in Spain (foundation number G-64979693).

FURTHER INFORMATION AND CURRENT CONTACT DETAILS

TO FIND OUT MORE ABOUT OUR WORK, PLEASE VISIT OUR WEBSITES:

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

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

or phone us on:
 +44 (0)20 7523 2225

CENTRAL OFFICE

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

INTERNATIONAL DEPARTMENT

Head of Africa

David Pain

Head of Asia and Middle East

Robin Greenwood

Head of humanitarian

Nick Guttman

Head of Latin America and Caribbean

Andrew Croggon

Head of programme funding

Dominic Brain

Acting head of programme support and development

Paul Valentin

ADVOCACY AND COMMUNICATIONS DEPARTMENT

Head of campaigns

Paul Brannen

Head of global advocacy and policy

Charles Abugre

Head of information and internal communications

Steven Buckley

Head of media

John Davison

Head of publishing

Sarah Bennison

MARKETING AND SUPPORTER CARE DEPARTMENT

Head of fundraising

Ruth Ruderham

Head of innovations

Paul Langley

Head of international marketing

Nick Marsh

Head of supporter care

Jeremy Wyman

FINANCE AND INFORMATION MANAGEMENT DEPARTMENT

Head of finance

John Rew

Head of information systems

Sarah Robson

NATIONAL OFFICES

SCOTLAND

Acting head of Christian Aid Scotland

Claire Aston
 Christian Aid
 41 George IV Bridge
 Edinburgh EH1 1EL
 Email: info@christian-aid.org
 Tel: +44 (0)131 220 1254

WALES

National secretary for Wales

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

NORTHERN IRELAND

Chief executive Christian Aid Ireland

Margaret Boden
 Christian Aid
 30 Wellington Park
 Belfast BT9 6DL
 Email: belfast@christian-aid.org
 Tel: +44 (0)28 9038 1204

REPUBLIC OF IRELAND

Chief executive Christian Aid Ireland

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

ACKNOWLEDGEMENTS

SPONSORING CHURCHES

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

ACKNOWLEDGEMENTS

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

We want to give special thanks to the following supporters.

INDIVIDUAL SUPPORTERS

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

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

INSTITUTIONS AND TRUSTS

Action by Churches Together (ACT) International
 American Jewish World Service
 Aprovev
 The Band Aid Charitable Trust
 Brot für Alle
 Canadian International Development Agency
 Comic Relief
 CordAid
 DanChurch Aid
 Department for International Development
 Disasters Emergency Committee
 European Commission
 European Commission Humanitarian Aid (ECHO)

FinnChurch Aid
 Foreign and Commonwealth Office
 ICCO
 Irish Aid
 Isle of Man Government's Overseas Aid Commission
 Norwegian Church Aid
 Scottish Executive
 States of Guernsey Overseas Aid Commission
 States of Jersey Overseas Aid Commission
 Swedish International Development Cooperation Agency
 Swiss Development Corporation
 Trocaire
 United Nations Development Programme
 United Nations Food and Agriculture Organisation
 United Nations Office for Coordination of Humanitarian Affairs
 United States Agency for International Development

CORPORATE SUPPORTERS

AquaAid
 Arnewood Estates
 Baxters Jewellers
 Choice Numbers
 Christian Technology
 Congregational and General Insurance
 The Co-operative Bank
 Divine Chocolate
 Ecotricity
 EMI
 Environmental Business Products
 Everyclick
 GAIA Communications
 Greener Solutions
 Redeem plc
 Resource Utilities
 St Marks Press
 Switch and Give
 Traidcraft

DFID Department for
International
Development



EUROPEAN COMMISSION



Humanitarian Aid



Irish Aid

Department of Foreign Affairs
An Roinn Gnóthai Eachtracha



USAID
FROM THE AMERICAN PEOPLE



The Scottish
Government



Episcopal
Relief & Development

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

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

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

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

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

Edited, designed and produced by Christian Aid's Publishing team.

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

© Christian Aid September 2009

