

Christian Aid

Annual report and accounts

2021/22



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aid

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Christian Aid exists to create a world where everyone can live a full life, free from poverty. We are a global movement of people, churches and local organisations who passionately champion dignity, equality and justice worldwide. We are the change makers, the peacemakers, the mighty of heart.

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Cover: A mother and daughter at Lviv railway station, Ukraine. They fled bombing in Mykolaiv in southern Ukraine and planned to take refuge in Poland. Christian Aid's ACT Alliance partners gave them nappies, food and water and a place to rest.

Photographs: Cover: Antti Yrjönen/FCA; p4: Alex Baker; p5: Jess Hurd; p7: Christian Aid/Mervyn McCullagh; p10: Christian Aid/Fabeha Monir; p13: Christian Aid/Rosamelia Nunez; p15: Christian Aid/Silvano Yokwe; p18, 26: Christian Aid; p21: KORAL/Christian Aid; p24: Hernado Banquez; p27: Amy Menzies; p34: Young Christian Climate Network. p99: Christian Aid/Tom Pilston.

Letter from the Chair

To be invited to be the Chair of Christian Aid in November 2021 was an honour and a great delight. Many years ago, when I had just been appointed Assistant Curate at St Andrew, Ham Common, and Chaplain at Latchmere House Remand Centre, I went and delivered those famous red envelopes for Christian Aid Week. It was a wonderful experience. Today, our message remains the same, and the clue is in our amazing name – Christian Aid. We are here to stand together with people living in poverty, and that is what inspires me.

Christian Aid has a strong vision and track record of building the agency of people in poverty, and helping them to transform their lives. We believe in a world where everyone is able to live with dignity, where all can thrive and flourish, and where the voices of people who are excluded, marginalised and unseen are listened to and acted on. This work is rooted in the Christian conviction that all humans are created in God's image and likeness.

I have long admired Christian Aid's commitment to ending poverty and tackling injustice. When I visited Afghanistan in 2004, people told me that it was the only Christian organisation that had remained in the country. I thought how important this was: an organisation that works with people of all faiths and none because of, not in spite of, its Christian identity. It is an organisation that understands its role as being part of a wider movement for justice.

In taking on the role of Chair, I had to fill the shoes of Dr Rowan Williams, the former Archbishop of Canterbury, who stepped down having served two full terms. I would like to express my immense gratitude to Rowan for his commitment and leadership.

I was brought up in Uganda, and I am proud to be the first person of African descent to take up the position of Chair since Christian Aid was founded in 1945. Our organisation and the wider sector continue to journey towards deeper equality. Whoever we are, and wherever we live, we share in a common humanity. Christian Aid's new brand campaign, United By Hope, powerfully conveys what connects people across boundaries of wealth and geography. Our foundation, in response to the humanitarian crisis created in Europe by the Second World War, speaks to this same vision of life in all its fullness, for every person.

Our rapid response to the war in Ukraine, which has forced 12 million people from their homes, echoes that founding work.





Above: Faith leaders and Christian Aid supporters gather to show solidarity with the people of Ukraine at an Ecumenical Moment and prayer vigil outside the Ukrainian Embassy in London, following the Russian invasion of Ukraine.

The public response has been extraordinary, and we have been able to make a practical difference for thousands of people in Ukraine and neighbouring countries.

The effects of the war are being felt far and wide, most acutely in East Africa where rising food and energy prices have deepened a humanitarian crisis initially triggered by drought and conflict. The United Nations (UN) estimates that 18.4 million people in the Horn of Africa face acute hunger. As countries around the world continue to grapple with the aftermath of the Covid-19 pandemic, our work is more relevant than ever.

In April, we stood in solidarity with church leaders across the UK and Ireland in an act of witness to pray for the people of Ukraine and an end to the conflict.

Over the past year, Covid-19 continued to affect how we delivered our programmes. It has also changed how we fundraise as more of our activity has moved online. I would especially like to thank all our supporters, staff and volunteers who demonstrated remarkable resilience and commitment to Christian Aid through a difficult period of social restrictions. Our supporters' continued generosity has enabled us to sustain our work and adapt and respond to where the need is greatest.

As the climate crisis intensifies, it deepens poverty and vulnerability for millions of people around the world. We continue to develop our programmes on climate adaptation and resilience, and to campaign for courageous action by governments. We helped to raise awareness with our inaugural Annual Lecture in September 2021, where Sir Partha Dasgupta spoke on the threat facing communities from the climate crisis

and ecological loss. On 6 November 2021, Christian Aid supporters were among the many thousands of people who marched in Glasgow demanding climate justice at the Conference of the Parties (COP26).

One of our strengths as a Christian organisation is the ability to bring a distinctive perspective to international development. In our new publication, *The Christian Aid Poverty Report: Reimagining paths to human flourishing*, we set out the state of global poverty and what needs to be done to end it. We have received endorsements from notable figures, including Archbishop Thabo of Cape Town, Gordon Brown, Mary Robinson and Christiana Figueres.

As a Board, we have expressed our personal and collective commitment to ensuring that we address the reality of the human cost of racial inequality. We must do this with urgency, acknowledging our own part in the problem and offering a tangible and meaningful response. As we have done before, we must demonstrate that how we carry out our work fully reflects the values we are committed to upholding.

I want to thank our former Chief Executive, Amanda Khozi Mukwashi, who departed in December to take up a new role with the UN. Since joining Christian Aid in early 2018, Amanda launched a new global strategy, led our work on anti-racism, and weathered the storms of a global pandemic. It was fitting that Amanda's leadership was recognised publicly with the Charity CEO of the Year Award at the 2021 Third Sector Awards.

The process of finding a new Chief Executive was extensive and we had a wide and diverse field of applicants. I was very glad to welcome Patrick Watt as our new CEO in April 2022. Patrick has already proven himself as a leader for both Christian Aid and the international development sector as a whole. He is committed to Christian Aid's strategy of using prophetic voice to confront injustice and working with churches to achieve lasting change.

I look forward to continuing to work with Patrick in our mission to transform situations of injustice into those of hope and to end extreme poverty.



Dr John Sentamu

Chair of the Christian Aid Board of Trustees

Letter from the Chief Executive

I am delighted to be introducing my first Annual Report as CEO of Christian Aid. I already knew something of the great work we do in tackling poverty and its root causes, having worked previously as Christian Aid's Director of Policy and Campaigns. Yet coming into the role of Chief Executive has opened my eyes further to the extraordinary work of our organisation.

I want to thank Amanda Khozi Mukwashi for her leadership and transformational impact on Christian Aid over her four years as CEO. I intend to build on her legacy as I lead us on the next stage of our journey. I also want to thank Dr John Sentamu for his wisdom, support and guidance since I started as CEO.

The issues we work on are enormous and urgent, and the pressures facing development and humanitarian non-governmental organisations are often intense. But I draw confidence from the fact that we are one part of a wider movement, powered by a cause larger than any single organisation, of ending the injustice of extreme poverty. I am privileged to work alongside passionate and dedicated staff, volunteers, supporters, partners and sponsoring churches to realise our vision and mission.

Shortly after my appointment in April, I travelled to Malawi and witnessed first-hand the difference we make in people's lives. I was inspired by smallholder farmers' accounts of how they had become more economically resilient with Christian Aid's support, and by the energy of the women-led cooperatives we helped to establish. Yet it was also sobering to see the scale of the damage caused by Cyclone Ana in January 2022, and to hear from people about how they have been hit by the economic effects of the Covid-19 pandemic and the war in Ukraine. These economic headwinds are being felt most in the poorest countries. In East Africa, rising food and energy costs are adding to drought to create one of the biggest hunger emergencies of recent decades.

Christian Aid was founded in response to the needs of refugees in the aftermath of the Second World War. More than 75 years on, we have again faced a huge forced movement of people in Europe, following Russia's invasion of Ukraine. I have been impressed by how different parts of Christian Aid have worked together rapidly to mobilise a fundraising and programme response, and encouraged by how our membership of ACT Alliance has allowed us to work effectively across Ukraine and neighbouring countries.



In Ukraine, we are building on our track record of localisation, and of putting survivors at the heart of our humanitarian work, by supporting small community-based initiatives. Our experience in Haiti, for example, has generated evidence that where communities shape our response, it is more effective and sustainable. Our work with our Haitian partner KORAL in helping people to construct stable homes following the 2010 earthquake has proven its worth in the face of more recent disasters.

Building on unexpected success in 2020, Christian Aid Week 2021 again surpassed fundraising expectations, despite Covid restrictions. Christian Aid Week income rose by £1.7 million last year and continues to be a key moment when we engage the wider British public in our cause. Due to our supporters' extraordinary generosity over recent years, we are now seeing a steady recovery in our voluntary income. This is allowing us to increase our programme grants to our partners, and deepen our impact for people living in poverty.

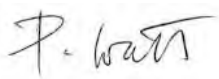
Our supporters and churches act and pray with Christian Aid, as well as giving financially to our work. Last year, we joined with other members of the People's Vaccine Alliance and global faith leaders to call for an end to vaccine apartheid, in the face of hoarding by rich countries and profiteering by pharmaceutical companies. We saw powerful and imaginative campaigning help to influence decisions on debt, and on climate change, including at the UN climate conference in Glasgow in November 2021. We brought together people from faith communities in the UK with activists from the poorest and most climate-vulnerable countries, behind the demand for climate justice. While the final outcome was disappointing, we saw important progress in putting climate loss and damage further up the international political agenda, something on which we will build in the run-up to COP27 in Egypt.

Over the last year, we experienced a substantial fall in our institutional income, and as a result saw an overall drop in our programme expenditure. This decline had no single cause, but the sudden and deep cuts to UK aid that followed the merger of the Department for International Development and the Foreign Office, and the loss of EU funding opportunities following Brexit were important factors. The good news is that our gradual recovery of voluntary income gives us the space to be strategic about how we go about rebuilding our institutional income. Some positive work has already begun in this area, as we sharpen our focus on programme impact and improve our systems.

In January, trustees received Christian Aid's first annual report on race and diversity. It was an important point in our shared journey to becoming an organisation that fully lives up to our values of dignity, equality, justice and love, and actively tackles racism in all its forms. The report showed that we have made many positive steps towards implementing the recommendations in our 2020 external review on race and diversity. Yet there remains much to do, as our organisation works to change our systems, processes and behaviours for the better, and at the same time grapples with the connected challenge of how to redistribute voice and power, and increase accountability within our sector. I am encouraged by the ongoing commitment of staff and trustees to this agenda, and am determined to sustain our efforts.

The last year saw continued challenges as we worked to maintain our programmes, and engage our supporters, in the face of Covid-related restrictions on movement. Towards the end of the year, these restrictions began to be lifted. We adjusted to a new hybrid way of working, aimed at combining the benefits of home working and of being together face-to-face. The fact that many of our colleagues in country offices are working in the context of conflict and political instability, from Afghanistan to Myanmar, and Haiti to South Sudan, adds to the complexity of working life. We continue to look at ways of ensuring that our staff can bring their best work to Christian Aid and are supported and motivated in their roles.

The subtitle of our recently published *Christian Aid Poverty Report* is *Reimagining paths to human flourishing*. We are living in a period when the inequalities of wealth and power are widening, conflict and violence are leading to massive violations of people's rights, and environmental destruction threatens our common home. There is an urgent need to rethink our approaches to poverty, and to restore the relationships broken by it. This demands deep structural change, but also a real change in ourselves. Christian Aid's work is one contribution to that task, of building a world in which every person is able to play their full part in the human family. I look forward to working with people across our networks in the coming year to pursue that vision in practical and effective ways.



Patrick Watt

Chief Executive Officer



Strategic objectives

For 76 years, we have provided long-term development support and humanitarian relief worldwide, highlighting suffering, tackling injustice and championing people's rights.

Our vision

Our vision is a world where everyone has fullness of life; a life lived with dignity, free from poverty and need; where global resources are equitably shared and sustainably used; and where the voice and agency of the poor and marginalised are fully realised.

Our mission

We live in a world where the scandal of poverty, inequality and injustice persists. We act as a global movement of people to respond in practical ways to alleviate suffering; to expose and eradicate misuses of power; to provide humanitarian support in crises and emergencies; and to work for sustainable and long-lasting change.

Our strategic framework

Our global strategy, Standing Together, laid out an analytical framework as our approach to tackle extreme poverty:

Poverty: Reach people living in extreme poverty, challenge structural poverty, and respond to need.

Power: Understand, challenge, shift and build new forms of power across all connected levels.

Prophetic voice: Enact, together with people living in poverty, a shared vision of a just and healed world.

Delivering hope, building a movement

We have an incredible network of supporters, partners and allies across the world, and the total of all our actions is greater than the sum of our parts. To achieve our goals, we need to collaborate with people and organisations of all faiths and none, who share our values and a desire to act with the same courageous hope and conviction. To achieve our vision and mission we need to:

- connect the thousands of churches and supporters who give, act and pray in Britain and Ireland
- connect the hundreds of organisations who partner with us to deliver innovative and effective solutions to eradicate poverty
- connect the voices from every country where we are present to dismantle the systemic causes of poverty and amplify their desire for justice.

Our values

Dignity

Our belief that every human being is of equal worth and should be given the opportunity to realise their potential.

Love

Our cornerstone! Our motivation to love and care for others and Creation by standing alongside those who struggle against poverty, powerlessness and injustice.

Justice

Our determination to empower communities and to challenge the structures and systems that create poverty and prevent people from rising out of it.

Equality

Our conviction that all individuals and groups have the right to equality of voice, opportunity, and outcomes.

Previous page: Fatima lives in a refugee camp in Cox's Bazar, Bangladesh, after she fled Myanmar. She accompanies her mother to regular awareness sessions offered by the Women and Girls Safe Space, which is the only place where she can freely share her dreams and hopes.

Strategic report

The year in numbers

The following stories illustrate the impact of our work and our approach of poverty, power and prophetic voice. They showcase a few examples from the development, advocacy and humanitarian projects across the countries in which Christian Aid works.

Some achievements of our programmes, advocacy and campaigning efforts in 2021/22 were:

- We implemented 257 projects in 14 countries and across two regional programmes.
- This work directly reached 2,676,349 people, of whom 54% were female, and reached another 29,602,785 people indirectly.
- The humanitarian needs of 1,419,947 people were met directly through our interventions.
- We worked with more than 240 implementing partners.
- We welcomed 6,000 new supporters who joined our cause. Additionally, 27,385 people took 33,037 campaign actions, including petition signing, individual actions and movement building.
- We raised a total of £78.4 million in 2021/2.
- We spent £75.6 million, with £34 million used for humanitarian programming and £24.1 million for development programmes.
- We distributed \$5.13 million (£3.9 million) in cash transfers to 172,273 displaced people in the DRC and Nigeria, through our partnership with the World Food Programme.
- Our supporters raised more than £7 million to support humanitarian emergencies in Haiti and Afghanistan, and our Global Hunger Appeal.
- We launched the *Christian Aid Poverty Report: Reimagining paths to human flourishing*, which examines the state of global poverty, its causes and effects, and what needs to be done to end it.
- Our new brand campaign, United By Hope, reached 27 million people in the UK by April 2022. This aimed to create a connection and sense of collective empathy to show that there is more that unites us than divides us.



Breaking the Barriers

Honduras, Malawi, Burkina Faso and Ethiopia

Breaking the Barriers (BTB) was a four-year EU programme that ran from February 2018 to July 2022. It looked to enhance women's economic empowerment by 'increasing rural women's jobs and income in the sustainable energy sector, improving working and living conditions, promoting gender equality, and strengthening women's social status'. BTB supported women in Honduras, Ethiopia, Malawi and Burkina Faso through the use of Women Led Sustainable Energy Enterprises (WLSEEs). The project established 207 WLSEEs working with 2,490 people (81% of them women).

In Malawi, Burkina Faso and Ethiopia, the project provided access to finance and training, so that participants could set up small-scale food processing businesses using sustainable energy technologies. In Honduras, women set up WSLEEs to sell renewable energy products.

When the project started in Honduras in 2018, 39 WLSEEs were established. These businesses sold eco-friendly cooking stoves, solar driers and solar panels, plus additional accessories and services. By February 2020, these women had more than doubled their monthly incomes, and some were earning the minimum wage through their sales. In addition, 197 jobs have been created for rural women in Honduras.

The BTB programme also aimed to increase women's decision-making power. For example, by the end of the project in Honduras, 57% of women felt they had the power to make their own decisions, as opposed to 43% at the start of the project. Women became more confident about organising and making business decisions. By the end of the programme, women managing WLSEEs were signing contracts with suppliers and other institutions with no support from the project, ensuring the sustainability of their enterprises.

Context-specific design was important to understand and navigate the different social norms and cultural restrictions faced by women. Financial structures in some countries are not committed to the development of rural women. For example, in Honduras, women in remote rural areas with less repayment capacity were initially excluded from the project because banks would not approve their loan applications. This meant that Christian Aid and the partner had to find ways to involve rural women. Therefore, the project designed affordable and flexible loan arrangements (low interest rates, no subscription fees, and group lending to ensure collateral) so that the excluded rural women could benefit financially from the project.

'We have always had the dream of starting a business [and] being able to care for our children at home. But we did not have the opportunity to access credit since we did not meet the requirements set by banks and microfinance companies'

Alma, Honduras

Previous page: Marlen Salguero Hernández and Lorena Perdomo install solar-powered lighting. Marlen is the leader of her local women-led energy project in Belen, Honduras. She has become a leader in her community, and is supporting other women to gain financial independence.

Reducing malnutrition and improving diet diversity

South Sudan

South Sudan has some of the highest malnutrition rates in sub-Saharan Africa. Since July 2018, Christian Aid has been tackling malnutrition in Aweil North and Jur River regions, where few other agencies work. The goal of the £2.6 million, three-year UK aid project was to improve the nutritional resilience of 52,911 women and children by supporting them to increase the amount and the diversity of their diet, improving their control over their time and resources, and increasing the capacity of the county nutrition departments.

The project focused on the community working together to find solutions to tackle malnutrition so that the impact would continue after the intervention ends. The project has reached 67,455 women and girls of childbearing age, and 37,265 children under five. The project supported 3,009 families (76% women) through village savings and loan schemes. These helped people to increase their income through establishing small-scale businesses and buying livestock, such as goats, sheep and chickens.

We trained 5,728 farming households (81% women) to improve the quantity and quality of their crops, and ensured access to maize, peanuts, cowpeas, sorghum and sesame, and vegetable seeds (okra, aubergine, melon, kale and tomatoes).

Furthermore, we trained 1,200 fisherfolk (10% women) to catch, preserve and market fish effectively.

These interventions have contributed to an increase in diet diversity (considered to be consumption of 10 food groups) among women of childbearing age from 0.6% to 35%. The percentage of households putting seeds aside for the next planting season rose from 61% to 83% at the end of the project.

Seeing change In Their Lifetime

Nicaragua, Ethiopia and Myanmar

In Their Lifetime (ITL) is a fund that enables Christian Aid to invest in projects that test new approaches to development. Through innovative projects, we collect data and gather knowledge on what works. Learning and evidence from past projects allows us to share our innovations with other organisations, local governments and networks to deliver more impact in vulnerable communities globally.

During 2021, Christian Aid partners were implementing three ITL projects, in Nicaragua, Ethiopia and Myanmar.



'With my farming activities, I am able to pay the school fees for my children, buy clothes for them and also pay for their medical treatment'

Adut Anet Achen, participant

The Climate Monitoring Action (CLIMA) project in Nicaragua started in 2020. Five weather stations were installed and 121 climate observers (42% women) were trained. The observers were connected to a national network to gather and interpret locally sourced climate data. The information was shared with more than 300 farmers through WhatsApp messages, newsletters, forecasts and printed materials. In this way, the project helps equip families to address the increasing degradation of their agricultural livelihoods.

The project in Ethiopia started in August 2021. Local community and healthcare systems were supported in the development of an early warning system to predict health hazards, design preventative interventions, and act as quickly as possible in health emergencies. Early warning systems are more typically used in the climate and agriculture sectors. Communities have learned how to apply these to healthcare to better predict and prepare for future health emergencies, in particular the spread of malaria and cholera.

Staff at 16 healthcare facilities were trained in public health emergency management, which has helped them to monitor and report on the occurrence of communicable diseases. Another 135 health facilities received improved reporting systems, which means they can better survey disease occurrences and prepare for future outbreaks. The project supported four health centres to develop emergency preparedness plans that consider how the climate has affected disease outbreaks. A campaign on measles and Covid-19 outbreak risks and prevention reached around 171,000 community members.

In Myanmar, the ITL project has supported conflict-affected communities to recover from the health, social and economic fallout of Covid-19 alongside the impact of armed groups and conflict. Since it started in August 2021, the project has helped us learn how to better undertake long-term planning in fragile contexts using an approach that combines emergency relief with development actions and peace-building initiatives. It has successfully facilitated 32 participatory vulnerability and capacity assessments (PVCA) with 356 community members (60% women) to identify key existing resources and needs within the communities, develop action plans to build on existing strategies, and address key challenges.

In the PVCA process, malnutrition was identified as a significant problem, so the project distributed nutrition packages to 574 households in Kachin State. Thirty community taskforces have been established and trained to share information on Covid-19 and available health services. A Facebook page 'Happy Baby'

'About climate, I knew nothing, I only saw rain. But now I know how to measure the water that falls from the sky and I can say to my family when is a good time for sowing'

Reina, a Nicaraguan farmer participating in the project

has been established by partner Koe Koe Tech to share information on nutrition and Covid-19 with community members who are particularly hard to reach in person due to ongoing conflict and Covid-19 movement restrictions.

The Global Hunger Appeal: Compassion for people facing famine

Afghanistan, Ethiopia and South Sudan

The Covid-19 pandemic, the climate crisis and continued conflict has exacerbated hunger and food insecurity in many countries, causing more than 30 million people in 20 countries to be at risk of famine and requiring immediate humanitarian assistance. Christian Aid was able to respond in three of these countries through our Global Hunger Appeal.

In South Sudan, the food crisis was caused by severe flooding in 2020 and 2021 that covered large areas of land and destroyed crops. The extreme flooding took more than six months to recede, which impacted farmers' ability to prepare their land and sow seeds for the next harvest. In addition to the impact of the floods, conflict erupted in several places. Large-scale conflict in Jonglei State further exacerbated hunger as people were forced to abandon their land. With stretched coping mechanisms, significant cuts in World Food Programme distributions and with little or no services, communities continue to struggle to access food.

The causes of food insecurity in Ethiopia are complex, but include drought, conflict and high global prices of food and petrol as interrelated driving factors of hunger. The south has had more than four failed rainy seasons. Food production, pasture and livelihoods have been compromised and people are being forced to leave their homes in search of casual labour and better opportunities in urban areas. Nearly 1.5 million people are estimated to be displaced due to drought and more than 8.4 million people need urgent food assistance.

In Afghanistan, as the result of insecurity and armed conflict throughout the country, many people fled their homes and need urgent food and other items. The lack of access to food is acute, with 14.5 million people needing food support.

Christian Aid's Global Hunger Appeal met life-threatening needs for food and non-food items to save lives, uphold dignity and support early recovery and more sustainable solutions. The project has made an impact in the lives of 35,288 people (60% women and 10% people living with disabilities). Of these, 12,605 people (61% women) received cash for food. The programme also supplied 3,775 people (53% women) with standard food



Above: Widowed women in Afghanistan received emergency support from a Christian Aid partner, through our DEC Covid appeal.

packages and 3,634 people (53% women) with nutrition parcels for pregnant and breastfeeding women and malnourished children under five. Hygiene dignity kits (including sanitary pads and soap) were distributed to 1,556 girls and women. Psychosocial support and referral pathways were provided to 27,323 people (62% women). In addition, 3,101 people (58% women) received items such as seeds, tools, fishing gear and jerrycans. These communities were also provided with a sexual and gender-based violence referral pathway guide.

Blessed are the peacemakers

Burundi

For farmers struggling to make ends meet because of poor harvests caused by heavy rains, the slightest shock, such as having crops destroyed by a neighbour's cow, can cause bitter resentment that can spill over into conflict.

Recognising that conflicts at community level were a significant factor in increasing the vulnerability of families in rural Burundi, the Humanitarian Programme Plan, funded by Irish Aid, included a conflict resolution mechanism in its humanitarian response. Christian Aid partner Conseil National des Églises du

Burundi provided dispute management and resolution training to members of disaster management committees. They were then able to use their skills to prevent conflict within communities, such as disputes over land ownership and land rights, debt repayment, political disputes and disputes between farmers and cattle herders.

In total, 105 people (34% women; 9% aged over 60) from disaster committees were trained on conflict analysis. A further 550 people (47% women; 18% youth; 3% people living with disabilities and 18% aged over 60) in 11 communities took part in a conflict analysis and conflict resolution process at community level. This resulted in 79% of conflicts presented to disaster management committees being addressed and resolved through conflict resolution mechanisms

One example of a conflict resolved is the story of Ezekiel and Simon, who live in a village in Makamba Province in southern Burundi. Ezekiel is a farmer who grows cassava, taro and maize. Simon keeps a cow and also grows rice, beans and maize on a rented plot of land near Ezekiel's. Farmers in their area have been struggling in the face of increasingly intense weather, and were already under pressure to provide food for their families.

What made it worse for Ezekiel was that Simon left his cow to graze uncontrolled. As a result, Ezekiel explains: 'I was in constant conflict with Simon. His cow destroyed 40–50 kg of maize and each kilogram sells for 1,000 Burundian francs at the local market. For cassava, I would say that we lost up to 70 kg that can also be sold for the same price.'

Relations between the two men began to deteriorate quickly and spiral out of control. According to Simon, Ezekiel began to confront and threaten him because of the damage his cow caused. 'I was living in fear. In one week, I was threatened four times. I then decided to reach out for support,' Simon says.

Their community leader put them in contact with a local disaster committee who mediated by enabling both sides to put forward their story and inviting proposals for resolution. This led to Simon ensuring that his cow would be secured. 'After we resolved our dispute, I started to keep my cow on my land because I saw the consequences of what happened to Ezekiel,' he says.

Reaching out to a committee for help with resolving a dispute is beneficial in many ways. The court system is expensive and can take a very long time. The outcome usually involves people paying fines, but does not usually resolve the conflict. The services provided by disaster committee members are free, which also allows vulnerable people to access them.

Social shifts in women's participation in disaster risk reduction

Nigeria

'Emerging as the leader of the DMP is not only a big deal for me but for other women in Sokoto State,' said Hajiya Aisha Abdullah in her acceptance speech at her inauguration as the chairperson of the Disaster Management Platform (DMP), in Sokoto State, Nigeria. In Kaduna State, another woman, Jacqueline Adebija, was also elected as chair of the DMP. The DMPs were set up by the Disaster Reduction and Social Safety project to provide coordination and technical support in the implementation of state emergency response plans.

In most parts of northern Nigeria, the voices of women and girls are not heard when issues that affect them are being discussed, and their capacity to provide solutions to problems is not recognised. Women are usually not allowed to sit together with men in gatherings and even when they find themselves in the same space, they usually keep silent.

Having women as leaders of state-level platforms is a huge achievement, in particular because the importance of this was embraced by the individual members of the DMP, after a series of conversations and advocacy for an increase in women's participation in decision making. The social shift has also reached the community level, where the project is working with eight community DMPs with 56 men and 24 women across four regions of Sokoto and Kaduna States working to educate and prepare their communities for emergencies and disasters.

Strategic leadership development training was organised for 60 women. The women who attended the main training agreed it was valuable and shared the knowledge with other women afterwards, using existing platforms, such as community meetings and religious groups, to reach other women. Working together with the community DMPs, the women developed action and advocacy action plans around community sensitisation, waste management and flood preparation. Sixteen women trained in this way have now joined their community DMPs, increasing the number from 80 to 96 people (40 women and 56 men).

Supporting a survivor-led emergency response in a complex disaster

Haiti

On Saturday 14 August 2021, a 7.2 magnitude earthquake struck southwestern Haiti with devastating consequences.

'I will continue to use this DMP position to inspire more women around me to aspire for leadership positions. I did not get to the point overnight, and I am still pushing myself to attain greater position'

Hajiya Aisha Abdullahi, Chairperson of Sokoto state Disaster Management Platform

There was significant loss of life, injuries, infrastructure damage, and impact on food production and availability, resulting in multiple immediate needs for local people.

Christian Aid worked with local partners Konbite pou Ranfose Aksyon Lakay and Service Jésuite aux Migrants to implement the Haiti Earthquake Response, which tested the survivor and community-led response (SCLR) approach at scale for the first time in a complex emergency response in Haiti.

SCLR is an emergency response approach developed to support and resource individuals and communities affected by sudden or protracted crises, and support the self-help actions of crisis-affected people. It does not replace traditional humanitarian response, but provides additional assistance to meet the immediate needs of the affected communities and increase survivors' resilience.

Using the SCLR approach meant that Christian Aid could provide lifesaving assistance and respond to the immediate needs of those most affected by the earthquake, including displaced women, men, boys and girls in remote communes in the Sud and Grand'Anse departments. By distributing micro-grants to community-based organisations, communities were able to meet their basic needs by identifying their own priorities and enacting their own planned solutions.

During the first three months after the earthquake, Christian Aid supported 71 self-help initiatives with grants ranging from \$2,000 to \$3,000. The initiatives included cash for work on road infrastructure, removal of rubble and canal cleaning; unconditional cash transfers to particularly vulnerable families; funding for self-organised distribution of essentials; and psychosocial assistance.

The community-led initiatives had direct and meaningful impacts on the lives of 12,580 individuals (4 % people living with disabilities and 18% older people). The activities were funded by Start Fund, Irish Aid Emergency Response Fund and Christian Aid.

A dignified livelihood

India

Manual scavenging in India is a caste-based practice, rooted historically in the hierarchical system of caste and exclusion. It involves manually cleaning out and disposing of human excreta from dry latrines and sewers, and is usually performed by Dalit women.

'This is the method that is good for the community because the community is involved more. When they impose things on us, it is in a situation of restraint. But when they give us the liberty of choice, we enlarge the situation more'

Community participant



Community distribution of urgent supplies in the aftermath of the earthquake in Haiti.

Our partner ARUN-SKA is leading a long-term campaign to eradicate manual scavenging, which still exists despite being legally prohibited. The movement has grown into a network of 7,000 members in 500 districts, and two nationwide marches were held in 2010 and 2015 to garner support from the public. In 2021/22, more than 1,205 members from the manual scavenging community organised public rallies to raise their voice on key issues, which led to the demolition of eight dry latrines in two states, liberating 12 women from this undignified occupation. To date, the movement has liberated 300,000 scavengers.

ARUN-SKA is advocating with the government, holding it to account on its commitment to support ex-manual scavengers to find dignified livelihoods, and to disburse the allocated budget fairly and efficiently. By 2020/21, there was a budget of 100 million rupees for relief and rehabilitation support for manual scavengers, but so far, only 16 million rupees have been spent.

In 2021/22, ARUN-SKA also focused on the rehabilitation of former manual scavengers, helping to form 30 self-help groups and 35 gender equality clubs. These worked with 513 women and 350 young adults who had been manual scavengers and who were seeking to build dignified livelihoods for themselves. The women also benefited from training so that they have the capacity and resilience to speak up and fight for their rights in the community.

Equality for transgender communities in Bangladesh

Bangladesh

In Bangladesh, there are small, but well-defined, transgender and Hijra communities. Hijras are often born male but look and dress in traditionally feminine ways. These communities face discrimination in every aspect of their lives, including healthcare, education, safe living spaces, public transport and constitutional rights. The main reason is lack of awareness in the wider population, along with no official recognition or formal statistics.

Our partner Bandhu Social Welfare Society has been lobbying on behalf of the transgender and Hijra communities for seven years, alongside UNFPA and UNICEF. This year, they achieved a significant victory when the National Curriculum and Textbook Board of Bangladesh agreed to incorporate comprehensive sexuality education into the national curriculum. This is the first step to sensitising children on gender diversity to ensure that

'I used to work as a manual scavenger. With the help of SKA I got training in manufacturing of cleaning products and stands for clothes and flower pots. Now I am able to earn 20,000 rupees a month. Before, I used to get only 2,500 rupees per month. My family is very happy, and this change in work has also enhanced our status and respect in society'

Babali, Raj Kumar, Mohalla-Jattapura,
Punjab State

diverse communities are accepted and discrimination is reduced.

A second milestone was reached when, after years of lobbying by Bandhu, with assistance from the National Human Rights Commission, the Bureau of Bangladesh Statistics agreed to include a question to identify people as Hijra in the next census. At present, there is no official data on this community, although estimates of their numbers range from 10,000 to 100,000. This is an important step for Hijra people to feel represented and accepted. It is essential for their actual number to be counted so that government programmes can appropriately plan and budget.

The voice of Providencia: 'Enough is enough! No more'

Colombia

To tackle inequality and climate injustice, the world needs voices that cry out about the urgency of addressing the impacts of climate change. Yurshell Rodríguez, from the Colombian island of Providencia, is one of these voices.

Providencia was hit by Hurricane Iota on 13 November 2020. Winds of over 250km/hour left five people dead, 16 missing and almost all of the island's 5,000 inhabitants homeless.

Despite the devastation and horror, Yurshell, a young woman living in the Raizal community of Providencia, decided to collaborate with Climate Action Network International's Impact campaign by collecting graphic material and testimonies of those affected, managing to generate two of the most powerful videos of the global campaign.

The videos show a small, yet hard-hitting, part of the effects of the climate crisis on the most vulnerable. The involvement of Yurshell and Christian Aid's partner Climalab in raising awareness of the effects of this crisis in communities in the Colombian Caribbean also strengthened the campaign in different regional and international events, including at the 2022 LAC Regional Climate Week in the Dominican Republic.

As a representative of her community, Yurshell's participation allowed the Climate Action Network Latin America (CANLA) to push the campaign in seven other countries in the region (Guatemala, Honduras, Nicaragua, Costa Rica, Panama, Colombia, Bolivia, Peru and Chile), leaving us with a clear message: 'Enough is enough! No more!'



Above: Yurshell Rodríguez says: 'What are we going to do to help these places so vulnerable to climate change? We filed a lawsuit against the government of Colombia, to demand that it complies with the Paris Agreement.' She collected testimonies from people affected by Hurricane Iota, and made two of the most powerful videos for Climate Action Network International's global campaign.

Christian Aid has supported CANLA organisations since 2019 and started supporting Climalab this year, with seed funding for the development of its advocacy strategy. This allows it to amplify voices like Yurshell's in national, regional and international decision-making spaces, and provides a platform to Yurshell and her community to denounce inaction and climate injustice.

Faith actors and the response to Covid-19

Bangladesh, Nigeria, South Sudan, Sierra Leone and others

In April 2020, as the coronavirus pandemic swept across the globe, it became increasingly clear to Christian Aid that we would need to respond to the increasing vulnerability affecting many of the communities in which we were already working.

Our Covid response went beyond a humanitarian response. A central pillar in our immediate response was a focus on working with local and national faith actors, including faith-based organisations and faith leaders.

Christian Aid's response based on what we had learnt from our programmes during the Ebola crisis, where the role of faith leaders had been recognised as critical to successful service delivery.

In order to continue learning and improving our programme approach, we commissioned a series of studies to look at how Christian Aid's Covid-19 response worked with faith leaders in Bangladesh, the Democratic Republic of Congo (DRC), Nigeria, Sierra Leone, Myanmar and Afghanistan. Working with faith

actors can be complex, and the learning raised several questions regarding stigma and risk. Overall, Christian Aid had significant positive learning from our Covid-19 engagement with faith actors.

Misinformation and a lack of trust in public health officials were key issues during the pandemic. Christian Aid's engagement with faith actors – who are often more trusted than government representatives – was on delivering hygiene products and also on health messaging.

In Sierra Leone, for example, the high capacity of the Council of Churches in 'risk communication' was identified as an important contribution to the response. In practical terms, Christian Aid and its partners supported faith actors to communicate regulations and protocols in a way that would be meaningful for their specific communities.

In Nigeria, faith actors were able to play key roles, especially via radio messaging, to combat misinformation. Faith actors were also instrumental in Nigeria in reaching the poorest and most vulnerable due to their inbuilt networks within communities. In Bangladesh, public health messaging was linked to the Quran's teaching on cleanliness.

This was effective due to the sustained long-term relationships Christian Aid had with faith actors. For example, in Bangladesh we noted that involving faith actors was not only a matter of harnessing the 'good' that a faith actor can do, but also effectively countering existing beliefs and practices that may weaken public health outcomes. The Bangladesh study also found that some faith actors believed Covid-19 to be a divine curse, and offered prayer as a solution.

It was suggested that it was due to these deep long-term relationships of trust that the more challenging conversations – to challenge certain beliefs and open space for more accurate health messaging – were able to take place. Having existing partnerships in countries and localities enabled a stronger and more impactful localised response.

In an online workshop bringing together faith leaders and civil society activists from five countries in Africa, participants highlighted how trusted faith leaders could reinforce positive messages with practical help, for example by providing their church or mosque as a vaccine centre.

Christian Aid facilitated faith leaders to speak at health conferences, and on local and national radio and TV stations alongside health experts, to dispel myths on coronavirus and the vaccines. On a global level, our former and current Chairs,

'You need the faith actor for access, otherwise you can't change anything'

Staff member, Christian Aid, Nigeria



Above: Christian Aid's mobile vaccination caravan in Kenya delivered vaccinations in hard-to-reach districts.

Rowan Williams and John Sentamu, participated in events to promote Covid vaccine equity, including using Christian Aid's Covid vaccine equity index.

Although faith actors often commanded a high level of public trust, Christian Aid staff also noted the importance of multi-stakeholder responses for effective communication and service delivery. Relevant bodies included faith institutions, government agencies, emergency management bodies and governmental Covid-19 response teams, media and other civil society organisations.

Through our collaborations, Christian Aid was able to run mobile vaccination caravans. In Zimbabwe, 2,316 people vaccinated in hard-to-reach districts, with 1,482 getting their first dose, while 200 were vaccinated in Kenya.

Partners and staff noted the importance of inter-faith coalitions, such as in South Sudan and Kenya, where there is evidence of Christian and Muslim groups working together. This also mitigated any potential conflicts when aid was distributed. This is something to maintain in future public health crises.

**Act now
for
Climate
Justice**

**Act Justly,
Love Mercy,
Walk
Humbly**
Micah 6:8

**Act now
for
Climate
Justice**



Influencing the climate debate at COP26

UK and global

The 26th UN meeting on climate change – the Conference of the Parties (COP) – met in Glasgow in November 2021. This was billed as a totemic COP for climate justice issues central to Christian Aid and our partners' concerns. Foremost amongst these is the issue of loss and damage, which describes the negative impacts of climate change that occur when human attempts to adapt have been surpassed. We are already seeing and living through more frequent and acute climate events and impacts. The devastating injustice is that poorer people in lower income countries are experiencing the worst loss and damage, despite not being responsible for climate change.

Many rich country governments have obstructed negotiations on loss and damage during COP meetings. They are concerned that any formal recognition of their countries' responsibility for the damage done by climate change could lead to open-ended financial compensation claims. Overcoming this resistance to even discuss how to address loss and damage – from floods and cyclones to gradual coastal erosion and increasingly inhospitable soil for many crops – has prevented any formal international support to support those affected by these climate impacts.

Alongside partners across Africa, Asia, Latin America and the Caribbean, Christian Aid has championed the principle that polluters should pay for compensating those experiencing loss and damage. During COP26, Christian Aid published a report, *Lost and Damaged*, estimating the devastating economic impacts which many lower income countries are projected to face even if climate change is limited to the ambitious target of 1.5°C. This report gained widespread media coverage and helped to sharpen minds. Supporter power in the run-up to COP26, public stunts, and Christian Aid colleagues and partners pressing the message of justice all made it clear to government negotiators that they had to confront loss and damage.

Christian Aid raised loss and damage in high-profile meetings, including with the Scottish First Minister Nicola Sturgeon and US House of Representatives Speaker Nancy Pelosi. Our spokespeople gave interviews to global media outlets, including the BBC, Reuters and Time. A delegation of black majority church leaders prioritised the need to tackle loss and damage within their churches and wider advocacy. Christian Aid also supported the Young Christian Climate Network's prayer boat relay, which left the G7 meeting in Cornwall in June and arrived

Previous page: Christian Aid supporters at the COP26 Global Day of Action march in Glasgow on 6 November 2021.

in Glasgow. The campaigners stopped at many churches and community events to highlight loss and damage.

By the end of COP26, a rift had deepened between most poor countries calling for action and new finance now to address loss and damage, and rich countries, such as the UK, wanting to dodge commitments. A messy compromise was finally agreed, opening up a new negotiating space – the ‘Glasgow Dialogue’ – and the continued pressure appears to be finally leading to results. The Scottish Government provided a symbolic, but highly significant, £2 million to support those affected by loss and damage. Following more pressure, Christian Aid and our partners are confident that loss and damage will be part of the formal negotiations for the first time at COP27 in November 2022.

An emerging crisis: responding to the Ukraine conflict

Ukraine

On 24 February 2022, Russia invaded Ukraine, resulting in one of the biggest and swiftest forced population displacements in recent decades. On 3 March 2022, the Disasters Emergency Committee (DEC) launched an appeal. As of July 2022, the appeal had raised more than £370 million – the largest DEC Appeal since the 2004 Indian Ocean tsunami. In parallel, Christian Aid launched its own appeal, which had raised a further £1.86 million by the end of March.

With no previous presence in Ukraine, in the first phase of the response, Christian Aid partnered with ACT Alliance sister organisations Hungarian Inter Church Aid (HIA) and Swiss Church Aid (HEKS) who have long term relationships with local partners in Ukraine, Romania and Hungary. Through these partners, Christian Aid provided medical supplies, food and shelter for refugees. Our partners distributed more than 5,000 SIM cards so that families could keep in touch. We set up safe zones at train stations to ensure women and children were not exploited by predatory gangs of people traffickers. We supported refugees with cash so they could decide for themselves what they most needed, such as buying nappies, paying rent for lodgings in host communities – or even purchasing pet food as many fled with their animals as they couldn’t bear to leave without them. We also provided hot meals, hygiene kits, temporary rest in community centres, and safe spaces for children to receive trauma care.

In addition, we donated £2 million for life-saving medical equipment via Crown Agents for the Ukraine Ministry of Health,

including 10,000 emergency first aid trauma kits for civilian casualties, as well as baby incubators, oxygen concentrators and more than 3,000 thermal blankets. The crisis resulted in a steep rise in premature births, caused by the stress the Russian bombardment caused pregnant women.

Christian Aid is using the opportunity generated by the significant flexible funds available from the DEC Appeal to pioneer, scale up and evolve best practice in our innovative survivor and community-led response, which puts people and communities affected by crisis in the driving seat of their own response and recovery. We are training and supporting ACT Alliance organisations and other partners to implement these approaches.

Christian Aid is spending 75% of the funding available to us in Ukraine, given that people remaining in the country are among those with the most severe needs. As well as Crown Agents, HIA and HEKS, Christian Aid is working with Alliance for Public Health, a local Ukrainian civil society network providing health and social services to people with serious health conditions, and with Blythswood Care, a Scottish charity working with local church groups to meet the basic needs of refugees and displaced persons targeting children, orphans and the elderly.

We will provide a further update on our work in Ukraine in next year's Annual Report.

Anti-racism at Christian Aid and building an agenda to decolonise

UK and across all our programmes

Over the past two years and amid a societal discourse around racism as an unresolved root cause of inequality and injustice, Christian Aid has been acting to address issues of systemic and structural racism within our own organisation, as well as how to address the legacies of European colonialism and meaningfully engage with decolonisation in our work inside and outside the UK and Ireland.

In 2020, we commissioned an internal review carried out by external consultants into the lived experience of our racialised minority staff. We committed to five actions to move us closer to being a truly anti-racist organisation. Here is what we have done since making our original commitment.

Christian Aid recruited a Principal Advisor on Race and Diversity, who works closely with our CEO, directors, department leaders and Board of Trustees, to change the way Christian Aid works internally as well as externally to address

racial injustice. One of our trustees has taken on responsibility for Board oversight on race and diversity (together with the Chair of the HR governance subcommittee). We developed in-house training on 'Building Anti-Racist Behaviours', in which all our Directors and CEO have taken part. We rolled out training for all our hiring managers on bias in recruitment processes and are investing in in-house training modules to advance our knowledge of anti-bias in the workplace.

We introduced an annual reporting cycle on race and diversity and produced our first Annual Race and Diversity Report in December 2021. We also incorporated questions on racial equality into our annual staff survey and report on these in the report. Race equality is a regular item on our directorate agenda, alongside HR and financial reports. From 2022, our annual report will include data on the race and ethnicity of staff as part of routine reporting on our people.

Staff engagement is and continues to be key to helping us become anti-racist. The 'Building Anti-Racist Behaviours' training is open to all staff. This training aims to equip our staff to enter into productive and reflective conversations about race and racism in the workplace.

We have invested in the collection and analysis of staff data and use this data to inform our decision making. For example, we introduced equality impact assessments in early 2022, and draw on our staff data to complete these and to ensure our decisions and major changes to our practices are evaluated for their impact on race and other inequalities. We are continuing to invest in better and more meaningful data, and plan to collect and analyse data to understand how race and racism play out in the countries where Christian Aid works around the world and where many of our staff are based.

We cannot become an anti-racist organisation without recognising the impact of European colonialism on our organisation and our sector. As such, we have drafted a set of decolonial and anti-racist principles for discussion and debate amongst our staff. We are now in the process of internal discussions to refine these and integrate anti-racism in our programming, policy, advocacy and work with supporters.

We recognise the steps that are being taken across our sector to address racism, including the publication of 'Racism and the Aid Sector' by the Parliamentary International Development Committee in July 2022. Through our work, we fully support building an equitable and inclusive aid sector. For us this includes being partnership-led in our approaches to development and humanitarian work, emphasising localisation,

and centring the dignity of the people we work with in our communications. In all these three areas we recognise we still have much more work to do to fully realise their potential for a fairer aid system.

Embedding anti-racist and decolonial ways of working and being is a long-term project. We recognise that these are initial steps and we remain committed to this journey.

Giving, acting and praying in the UK

Christian Aid's supporters are our lifeblood and their commitment to bringing about the change to make our vision a reality continues to fill us with awe. The past year saw Covid-19 continue to impact our supporters on multiple levels, with churches unable to meet, and massive changes to everyday life. However, despite this, the resilience of our partners and supporters has been such that we have continued to receive unbelievable support across all three cornerstones of our supporter engagement – giving, acting and praying.

It is impossible to single out any one initiative as our supporters find so many varied and unique ways through which to support us across all each element of Give, Act and Pray. Therefore, the elements detailed below are but a small selection. We extend our deepest gratitude to all our supporters for their generosity, love, and support over the past year.

Give

Christian Aid Week income in 2021 grew from £4m in the previous year to £6m. In addition to online donations and envelope income, our supporters shaved heads, organised bake sales and hosted garden parties. The Presbyterian Church of Wales launched its Seeds of Hope Appeal which aims to raise £250,000 towards climate resilience work. Meanwhile, 147 Christian Aid supporters put on their best tartan and embraced the virtual Kiltwalk, clocking up the miles and raising more than £160,000. Walkers in Kinross walked with heavy buckets of water in solidarity with vulnerable communities in the countries in which we work, and raised more than £1,600. Climate has been a key pillar of fundraising work this year and has formed part of initiatives at Harvest, Christmas and Easter and has contributed to us welcoming around 6,000 new regular donors to Christian Aid.

An earthquake in Haiti, a political crisis in Afghanistan, the ever-worsening hunger situation in areas such as South Sudan and the outbreak of conflict in Ukraine were four crises that our supporters responded to in their thousands, raising more than £7m to support these humanitarian emergencies.

Act

In 2021, Glasgow hosted COP26 and our supporters in Scotland and across the UK engaged. This saw church leaders, young influencers and interfaith leaders come together for seminars, with the Young Christian Climate Network taking part in a pilgrimage to Glasgow. Our supporters signed petitions in their thousands. More than 70,000 people signed up for public mobilisation work as part of COP26. Christian Aid Scotland staff, supporters and church partners walked shoulder to shoulder through Glasgow as part of the Global Day of Action on the middle Saturday of COP26, carrying placards and raising their voices for climate justice. Beyond COP26, climate remained a key focus for our activities. Supporters in Wales played a lead role in mass mobilisation events for climate in Cardiff, Bangor and Swansea.

Covid-19 lockdowns meant that Christian Aid Week 2020 had changed its focus to a digital activity. However, 2021 saw our supporters begin to resume their normal activities,

with a return to envelope drop-off and collection, and many talks and community events to support Christian Aid Week.

Pray

Prayer and worship forms a valuable part of many Christian Aid initiatives, be it a major emergency humanitarian appeal or a local community group meeting. For COP26, more than 20,000 individuals and churches sent in prayers via our prayer boat initiative. Our COP26 week activities culminated on 8 November 2021 at Glasgow Cathedral, where supporters came together to pray for climate and racial justice. The event featured the Kingdom Choir and our outgoing Chair, Dr Rowan Williams.

The crisis in Ukraine saw many supporters take part in a prayer vigil outside the Ukrainian Embassy, jointly organised by Christian Aid and British churches. However, it has not only been existing supporters who have engaged with us in prayer. To reflect the increasing importance of digital media, Christian Aid launched a Walk Humbly podcast, and this has had more than 6,000 downloads. Many new supporters have signed up for the Christian Aid Children's Prayer Book and Prayer Candle.



Plans for the future

Two years after the start of the pandemic, we are adapting to a changing world. Covid-19 triggered a significant rise in extreme poverty, reversing years of progress and further deepening glaring inequalities. Our decision to focus on countries where poverty is deepest and most widespread have meant that about two-thirds of the countries we operate in are fragile or conflict affected, and many face political instability.

2022/23 is the mid-point of our seven-year global strategy, Standing Together. While Standing Together will continue to be our compass and inform our analysis, positioning and action, we also recognise that there are changes in our global context and we are now navigating a 'new normal' in a post-pandemic world. Therefore, over the coming months, we will take time to review, reflect and ensure that we are set up to respond to future shifts in the external environment, and we have the right capabilities in place to deliver the change we want to see in the world. We will continue to focus on extreme poverty and the hardest to reach, name and tackle oppressive power structures that keep millions of people poor, and we will raise our prophetic voice together with affected people and communities.

Our plans for the future are shaped by five major external drivers: the impact of Covid-19; the role and legitimacy of international non-governmental organisations through a lens of decolonisation and anti-racism; the decline in institutional funding; political instability and the increase of conflict-affected and fragile states; and the impact of the climate crisis on poverty and vulnerability. In the coming year, we will specifically focus on:

- strengthening our ability to work in increasingly fragile contexts
- responding to the ongoing humanitarian crises in Ukraine, Horn of Africa and Afghanistan
- promoting climate justice, particularly in the areas of loss and damage, climate and sustainable energy
- progressing our approach to localisation, decolonisation and anti-racism
- enhancing our work with faith actors
- stabilising our institutional income
- deepening our engagement with supporters.

As we emerge from social restrictions at different paces around the world, we will keep paying continued attention to the wellbeing and workload of our people as we support their transition to hybrid ways of working in all our offices.

Previous page: The Young Christian Climate Network campaigners walked from the G7 in Cornwall to COP26 in Glasgow to advocate for climate justice.

Principal risks and uncertainties

Our work to eradicate poverty is inherently risky, particularly in fragile or conflict-prone countries, or when speaking out on difficult issues. Effective risk management is therefore critical.

Extreme poverty is political and caused by an abuse of power. Tackling the root causes of poverty, resourcing local civil society organisations directly and speaking truth to power opens us up to risks from those who seek to prevent us and our partners from having our desired impact – particularly at a time when populism and polarisation continue to increase across the globe and commitments from governments (including the UK) on international development are reversed.

In the UK, trust in all institutions, including international non-governmental organisations and churches, has fallen in recent years and brings the risk of losing supporter trust or failing to attract new supporters, at a time when communities globally are facing increased challenges caused by a range of factors, including conflict, climate change, famine and disease.

The repercussions from the Covid-19 pandemic, exacerbated by worldwide economic shocks resulting from events such as the conflict in Ukraine leading to a cost of living crisis, pose a risk to our income and programme work if supporters and institutional donors reduce their support for international development and emergencies. The impact of economic, political and environmental shocks is most severe on the poorest people globally, including communities served by Christian Aid.

Our global strategy, Standing Together, directly addresses these issues through its focus on poverty, power and prophetic voice. It articulates Christian Aid's transformative role worldwide, and anchors this in our values. It provides a clear framework through which we make change happen, demonstrate impact, and continue to put the experience of communities and partners at the heart of our work. The framework is underpinned by a corporate plan and financial framework that is approved annually by the board and includes key performance indicators and strategic initiatives to support and demonstrate the delivery of our strategy.

While we face many challenges, we are confident that through the dedication of our staff, partners, and loyal and committed supporter base, we will remain resilient to shocks presented by the external environment and continue to serve those communities that are central to the delivery of our core purpose.

The trustees are ultimately responsible for risk management and the effectiveness of our internal control systems. The major risks to which we are exposed, as identified by the trustees, are regularly reviewed, and systems and procedures have been established to manage those risks.

The board of trustees has considered and approved the risk management policy and its appetite for risk. It has delegated the regular review of the risk management process to the Audit and Risk Committee, which also oversees the work of the audit, risk and assurance function. Senior management ensures that day-to-day risk management processes are embedded across the organisation, through the effective implementation of policies and procedures and the maintenance of appropriate risk registers. Risks are assessed on the

basis of their likelihood and potential impact, along with the mitigation strategies in place to manage them in line with the board's risk appetite. The directorate reviews and updates the corporate risk register three times a year and it is shared with the Audit and Risk Committee at each of its meetings. The board formally reviews the effectiveness of our approach to risk management and approves the corporate risks register annually. The board also considers the risk register as part of its review and approval of the corporate plan.

A number of working groups manage risks in high-risk areas. In 2021/22, these included the Health, Safety and Security Committee, the Large Programmes Oversight Committee, the Safeguarding Governance Group, the Data Protection Oversight Committee, the Financial Crime Risk Committee and the Digital and IT Steering Group.

Following the independent review of our approach to race and diversity in 2020/21 that revealed systemic issues within our organisation, we have established a Decolonisation and Anti-Racism Governance Group and its remit includes responding to the recommendations from the review. We have also appointed a principal advisor on race and diversity.

Serious incidents and near misses are monitored and inform our risk management strategies. There is a crisis management procedure for responding to any major incident. Internal audit is responsible for assessing the effectiveness of internal controls against a schedule of audits approved by the Audit and Risk Committee. Results are reported to management and the directorate and summarised for this committee. Management is responsible for implementing actions arising from the internal audit process. Progress is tracked and reviewed by the directorate and the audit and risk committee. Every year, the Audit and Risk Committee receives an annual assurance statement from the directorate, which details key controls in place during the year and includes an audit opinion from internal audit. This is supported by annual assurance statements from the boards of consolidated entities and by completion of the Charity Commission's internal financial controls for charities checklist.

During the year, the internal control self-assessment process (ICSA) was relaunched to supplement the schedule of internal audits. This requires overseas offices and programmes and national and regional offices to confirm adherence to key controls and, where gaps are noted, to implement corrective actions. The results of the ICSA are available on a corporate dashboard for management review and oversight and are reviewed with the Audit and Risk Committee. The self-assessment responses are tested as part of the internal audit programme where relevant.

This table identifies the principal risks and uncertainties facing Christian Aid in the medium term and the steps we take, given our business model and risk appetite, to manage these.

Principal risk	Control and mitigation
<p>The countries in which we operate</p> <p>Working in fragile and insecure locations and contexts risks our personal and financial security, our reputation and our accountability to perform impactful work with those most in need of humanitarian and other developmental support quickly and effectively. The strategic choice to focus our work on the countries and regions of greatest need raises the likelihood that risks will materialise particularly as changes to local contexts, resulting from multiple crises, emerge simultaneously.</p> <p>In addition, following the huge support from the British public in response to the humanitarian crisis in Ukraine resulting from the Russian invasion, Christian Aid has committed to a significant new programme of work. If we fail to deliver to time and quality and fail to communicate our impact effectively, this could damage our reputation with stakeholders connected with this work, including recipients of assistance and donors. In addition, the focus on Ukraine risks diverting attention from other humanitarian crises.</p>	<ul style="list-style-type: none"> • We work with and through local partners, faith-based organisations and other actors with roots in local communities in the implementation of our work. We invest in maintaining access to up-to-date information and relevant networks. We focus on creating a culture able to respond quickly to changes in contexts. • Where local partners are not present, we implement directly through Christian Aid-managed programmes, as long as this is appropriate to the context or donor requirements and we can build capacity of local partners for the future. • We have dedicated, highly experienced security resources and we ensure that we have up-to-date security policies and procedures embedded through training and protocols. We participate in and lead sector-wide humanitarian security structures. • We test our crisis management procedure periodically. The procedure has been actively used in the past year in response to specific events internationally that have posed direct threats to our staff, partners and work. • Following multiple external events affecting our international programmes, we have identified work on building our resilience to fragile contexts as a strategic initiative in the corporate plan. • We have established an emergency task force supporting the effective coordination of our response in Ukraine, which is being implemented with ACT partners established and experienced in the location. Directorate oversight is provided by the CEO, Director of Fundraising and Supporter Engagement and the International Programmes Director. • In addition, we are working to highlight other crises.
<p>Advocacy and campaigning</p> <p>Advocacy and campaigning can risk putting Christian Aid and others connected with our work into conflict with actors who do not agree with us. If we make statements that are not well researched or are erroneous, we risk litigation and reputational damage.</p>	<ul style="list-style-type: none"> • We have an internal public policy and media sign-off protocol for approving and guiding our public policy and media products intended for external audiences. • We ensure all our communications are well researched and compliant with regulations. • We provide clear guidance to country programmes around partner publications. • We have our own research and learning function, whose role is to deepen the connections between our programme practice and policy development, advocacy and campaigning, to ensure our research and evidencing work is well designed, and to support Christian Aid to better understand the long-term impact of our work.

Principal risk	Control and mitigation
<p>Working through and with partners</p> <p>There is a risk that Christian Aid partners may lack the capacity to deliver effectively the work that we support or to comply with new or more complex donor requirements. This may result in a lack of impact, misuse of funds, accountability or safeguarding risks and could thereby damage our reputation.</p> <p>Failure to invest time and effort in strengthening our key partnerships – including with governments, civil society organisations and the private sector – could reduce our overall impact.</p>	<ul style="list-style-type: none"> • We have partnership agreements between Christian Aid and partners that define shared values, standards and joint strategies. • We have a due diligence process for funded partners, including an organisational capacity and risk assessment framework. • We monitor and evaluate all projects and require external audits for all partners funded with more than £50,000 in any year. • We commission and publish independent external evaluations of our work. • We have a range of anti-fraud and corruption policies on matters including financial crime and abuse, whistleblowing, anti-bribery, safeguarding and fraud and misuse, which are all available to partners. Our requirements in relation to safeguarding, fraud and corruption are included in our funding and reporting agreements with partners. • We have a process for investigating incidents of safeguarding, financial crime and corruption, taking appropriate actions that include reporting to statutory agencies and ensuring that lessons are learned. • We have a Large Programmes Oversight Committee that monitors the performance and risk management of major contracts and grants. • We have our own supplier terms and conditions, which include a code of conduct and other ethical and environmental considerations, taking account of our commitments on modern slavery.
<p>Accountability to the people we serve</p> <p>There is a risk that the communities in whose name we act are excluded from influencing or benefiting from our programmes or are harmed or negatively impacted by them.</p>	<ul style="list-style-type: none"> • Our values and code of conduct are shared with partners and communities so that they are aware of the behaviours that they can expect from anyone representing Christian Aid. • Our commitment and certification to the Core Humanitarian Standard, against which we are externally audited, is underpinned by our quality standards, which promote the rights, dignity and centrality of the vulnerable people and communities that we serve. • We require all partners to have an appropriate code of conduct and safeguarding policy, and to respond to feedback and complaints in communities where we work. A procedure for community-based accountability assessments continues to be rolled out across international programmes. We have complaints and feedback handling systems to ensure timely and effective responses, to promote cross-organisational learning and further embed the effective application of our quality standards. • We have a responsible data group that supports the application of data protection principles within our programme work. A new role of responsible data coordinator has been recruited internationally to further support this work.

Principal risk

Programme design, quality and effectiveness

There is a risk that, if we fail to design and deliver our programmes to the highest standard or fail to understand and comply with specific donor requirements, we will not deliver the greatest impact to communities or donors may lose trust in our work and cease future funding. If we fail to ensure that issues of diversity and inclusion are central to our programme design and ways of working, we risk compromising our values, mission and ability to reach those most in need.

Control and mitigation

- Our localisation and decolonisation commitments, embedded in our corporate priorities, are focused on empowering and enhancing the agency of local partners and communities. For example, we have developed a survivor-led response programming modality that puts affected communities in the driving seat of their own response, recovery and resilience. We are in the process of scaling this up. As well as seeking to embed best localisation practice within our own programming, we are very active in global policy forums, working with allies to reform the practice of the sector, including via the Charter for Change, the Grand Bargain and the Pledge for Change.
- Structures, policies, procedures and systems are embedded within a programme quality framework to ensure that we carefully design our work and select our partners, taking account of community needs, diversity and inclusion, the local environment, and lessons from earlier work. We are currently implementing a new integrated Programme Information Management System (iPIMS) that will help to further enhance our business processes.
- We have monitoring and evaluation systems and conduct external evaluations.
- We have processes to ensure that donor requirements are understood and applied by our local teams and implementing partners.

Christian identity

There is a risk that negative external perceptions of Christianity and differences of opinion with churches on key issues could have a detrimental impact on our work. Tensions between states and churches, should they arise, could adversely impact our own relationship with governments. We could also fail to make the most of our opportunities to engage the churches in the fight against poverty.

There is a risk that religious extremism could hamper our ability to work in some locations and the effectiveness of our programmes.

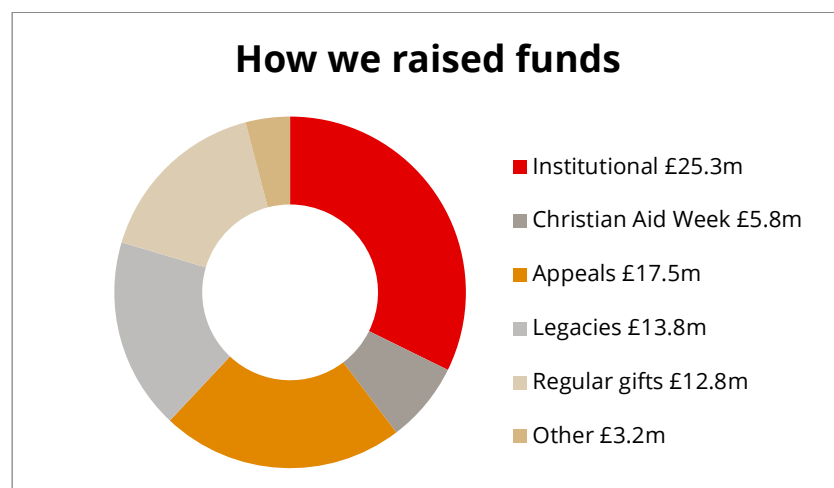
- Our work to eradicate poverty targets the world’s most vulnerable and marginalised people, regardless of faith. We work with alliances of all faiths and with secular organisations that share our determination to end poverty. We do not proselytise. We recruit people from all faiths and none.
- Our strategy aims to engage the churches in the fight against poverty and help supporters put their faith into action. Our policy positioning draws on theological insight and reflection not only to strengthen our arguments, but also to provide a deeper understanding for the Christian constituency. Our directors and trustees have an occupational requirement to be practising Christians.
- Christianity underpins our core values. We have a role to promote understanding, love, inclusion and tolerance of others regardless of race, gender or faith, using our faith as a force for change and contributing to interfaith cooperation for the benefit of those in poverty.

Principal risk	Control and mitigation
<p>Economy, sector competition and financial strategy</p> <p>There are risks stemming from changes in the economy, in particular the current cost of living crisis, and from the wider narrative in relation to international development in the UK and globally. The steep decline in consumer confidence is likely to have a significant impact on people's propensity to give, and on institutional funding priorities and international cooperation more generally. These can reduce the income available and wider support for, and impact of, our programmes.</p> <p>This risk has been exacerbated by UK aid cuts and access to EU funding, which have contributed to a significant decline in institutional funding for our work.</p> <p>There are risks arising from increasing competition for the shrinking pool of mostly ageing supporters among our natural constituency of churches, especially as many of these have struggled to revert to their pre-Covid levels of attendance.</p>	<ul style="list-style-type: none"> • We have a corporate planning and budgeting process and a reserves policy. The board monitors financial and fundraising performance with the support of the Finance, Fundraising and Investment Committee. • Our supporter-led fundraising strategy seeks to engage with new audiences and to inspire people to give, even in such difficult circumstances. • We are engaged in advocacy, working with networks and coalitions, including Bond, to minimise the negative impacts of the UK aid cuts, and shape a positive development vision for the UK. We actively monitor and respond to UK Government policy on international development and campaign with supporters for action on extreme poverty. • We have an established presence outside Britain in our sister agency Christian Aid Ireland and through ACT Alliance EU, enabling Christian Aid to retain its voice in Europe. • We retain a pipeline of institutional funding and monitor progress on securing opportunities to diversify funding with a range of donors through effective programme design and delivery. In view of the ongoing challenges in securing new institutional funding post-Brexit and the impact of this on our overall programme scale and reach, we are investing in a range of activities under the umbrella of a new cross-organisational institutional fundraising and partnerships strategy. • We have implemented a new supporter management system that will enhance the supporter journey with Christian Aid, the digital interface with our supporters and the ability to match people with opportunities they are most interested in supporting in a timely way. • We encourage our many loyal supporters to give, act and pray in solidarity with the communities living in poverty we support. We ask for, and respond to, feedback on our marketing, communications and fundraising activities through a variety of channels. • We keep abreast of changes to fundraising regulation and data protection law, to ensure supporter interaction is compliant.
<p>Information systems and cybersecurity</p> <p>Failure to keep pace with new technologies and ways of reaching supporters and affected communities in the way they prefer could reduce our impact and effectiveness.</p> <p>Failure to delivery IT projects to time and budget could undermine organisational benefits.</p> <p>Failure to secure our information systems from attack could lead to loss of service, loss of data and even put people at risk, leading to reputational damage, regulatory breaches and fines.</p>	<ul style="list-style-type: none"> • The Digital and IT Steering Group oversees digital strategy and investment. It also provides oversight of cybersecurity risk management. • A digital and ICT portfolio dashboard provides up to date information on the delivery of key IT projects and is regularly reviewed by the Audit and Risk Committee and Finance, Fundraising and Investment Committee. • All our staff and volunteers are required to follow IT policies and procedures and there are regular updates on cybersecurity risks. Online data protection and cybersecurity training is mandatory for all staff. • We undertake regular testing of our IT security through a third-party consultant.

Principal risk	Control and mitigation
<p>Regulatory compliance</p> <p>Failure to keep abreast of national and local laws and requirements could compromise our ability to continue working in some locations.</p> <p>Failure to demonstrate compliance with the regulatory framework, as it evolves, could damage our reputation and result in fines and other penalties.</p> <p>Regulatory pressure could restrict our ability to respond quickly to the most vulnerable, especially in conflict situations or in locations subject to sanctions or where terrorist groups are known to operate.</p> <p>If Christian Aid funds were diverted into terrorist hands, it would carry significant reputational, legal and financial risk and undermine the application of our core values.</p>	<ul style="list-style-type: none"> • Our in-country teams are responsible for ensuring compliance with national and local requirements, including registration, tax compliance and statutory reporting. Where required, external audits of our country offices are performed. • We provide induction and training to new trustees and have processes in place to keep the board apprised of relevant changes in regulation. • We have a range of working groups to oversee regulatory compliance including the Health, Safety and Security Committee, Financial Crime Risk Committee, Data Protection Oversight Committee and Safeguarding Governance Group. • We are actively engaged with the government and the financial sector to ensure that the regulatory environment relating to financial crime does not preclude legitimate humanitarian action. • Statements on our compliance with the Modern Slavery Act and gender pay gap reporting are available on our website. • Our policy on reporting serious incidents to the Charity Commission is approved and monitored by the Audit and Risk Committee.
<p>Human resources</p> <p>If we do not provide effective leadership and management, and if we do not look after the wellbeing of our staff or ensure that we are diverse and truly inclusive, the implementation of our strategy could be significantly compromised, our staff demoralised and our reputation damaged.</p> <p>If we do not adopt effective flexible working arrangements that take account of changes to workforce needs and preferences following the Covid-19 pandemic, we risk an inability to attract and retain staff.</p>	<ul style="list-style-type: none"> • We have rigorous recruitment processes designed to help select candidates who can best help us meet our core aims, and to ensure equal opportunities. Our recruitment policies include structured gender sensitive and racially diverse panel interviews and the taking up of references. Staff sign our code of conduct and have a structured induction. • Our Decolonisation and Anti-Racism Governance Group is overseeing work to strengthen our approach to race and diversity and the mechanisms we have to ensure our values are truly reflected in all our systems, processes and ways of working, taking account of the recommendations from the independent review. • We have a structured performance management approach designed to support and monitor individual performance. • We have human resources policies designed to promote employee wellbeing and the provision of regular and open communication to employees. Following the Covid-19 pandemic, we have implemented hybrid working arrangements to provide staff with the flexibility of working a mix of days in the office and from home, to maximise the business and personal benefits of both. • We regularly obtain feedback from staff through surveys and feedback boxes. We respond, corporately and by department, to issues raised.

Financial review

Income and expenditure overview



	2021/22	2020/21	Variance
Income	£'m	£'m	%
Donations from individuals	52.1	42.3	23%
Institutional grants	25.3	40.4	(37%)
Contract income*	-	2.7	(100%)
Other	1.0	1.0	0%
Total income	78.4	86.4	(9%)

*Income secured under contract from UK FCDO

Voluntary income grew strongly in 2021/22, with donations from supporters increasing 23% over the previous year. Emergency appeals dominated due to several large appeals, which brought significant new income. There were also strong performances in legacies, regular gifts and Christian Aid Week.

Christian Aid's total income has, however, fallen by 9% to £78.4m in 2021/22, due to a reduction in the award of institutional grants and government contracts (described as income from charitable activities in the financial statements).

	2021/22	2020/21	Variance
Total donations by type	£'m	£'m	%
Christian Aid Week	5.8	4.1	41%
Appeals	17.5	9.8	79%
Legacies	13.8	12.2	13%
Regular gifts	12.8	12.1	6%
Other donations	2.2	4.1	(47%)
Total donations	52.1	42.3	23%

Donations from supporters increased 23% over the previous year, driven by a significant surge in emergency appeals coupled with strong performances in legacies, regular gifts and Christian Aid Week. Appeals outperformed other donation lines this year, with a 79% uplift over 2020/21. Emergency appeals dominated due to new appeals for Afghanistan, hunger, Covid-19 and, in the last quarter of the financial year, the Ukraine crisis, which brought significant new income. Legacy income rose 13% above the previous year, supported by a strong domestic economy and property market. Our legacies pipeline at year end is £16.3m

(2021: £15.8m), with both years including a significant and generous legacy of £5.4m. Regular giving increased by 6%, reflecting a variety of measures including encouraging major donors to contribute regularly as opposed to only through one-off donations.

Christian Aid Week income increased 41% on the prior year due to the lifting of Covid restrictions, with digital income continuing to outperform expectations, while in-person fundraising returned. The decrease in 'Other donations' is as a result of more efficient income allocations across the other donation types in 2022 following the implementation of a new supporter relationship management system.

Christian Aid's total institutional grant funding fell by 37% to £25.3m. The significant reduction is attributed to major reductions in UK Government, UN humanitarian operations, USAID and EU funding. As part of the reduction in the UK aid budget to 0.5% of gross national income, Christian Aid was notified of the early termination and discontinuation of several key UK aid programmes in Sierra Leone, South Sudan, Bangladesh, Nigeria, Myanmar and Zimbabwe. Christian Aid had not anticipated the early closure of so many UK aid-funded projects; however, we worked effectively with the Foreign and Commonwealth Development Office to ensure transition and well-managed project closures.

The large CASE-OVC programme in Kenya with USAID was completed, closing early in line with PEPFAR's localisation policy. Our UN funding from the World Food Programme, particularly in the DRC, was lower than previous years, with lower food aid contract values and an increase in cash programming.

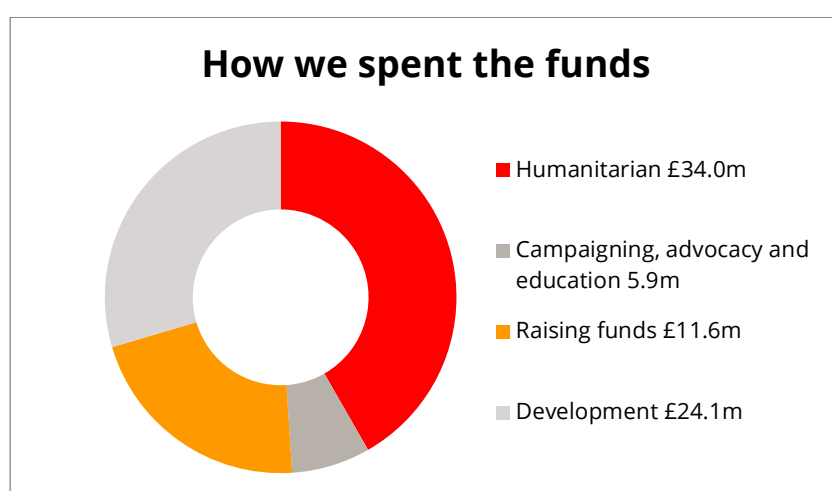
Our in-year contract approvals in 2021/22 were £31.1m (£31.0m, 2020/21). This includes £16.3m of new projects and £14.8m of UN contract extensions and cash transfer programmes. Key new approvals include a multi-year Global Fund award in Malawi, and more than £2m of START Fund emergency grants.

In addition to direct grant funding, Christian Aid facilitated the distribution of cash transfers valued at \$5.13 million (£3.9 million) to 172,273 displaced people in the DRC and Nigeria, via our partnership with the World Food Programme. However, these sums are recorded in the UN's Financial Tracking System and thus are not recorded in Christian Aid's accounts for technical accounting reasons. It is a long-term sector-wide humanitarian strategy to shift towards cash transfers, because they allow communities in crisis to prioritise their immediate needs in a more dignified way, and also support local economies.

Having completed two large key contracts for the Foreign, Commonwealth and Development Office in Sierra Leone (SABI) and Ghana (STAR – Strengthening Transparency, Accountability and Responsiveness), we were not successful in winning contracts in 2021/22, with several submitted tenders being cancelled due to UK aid budget reductions.

	2021/22 Unrestricted funds £'m	2021/22 Restricted funds £'m	2021/22 Total funds £'m	2020/21 Unrestricted funds £'m	2020/21 Restricted funds £'m	2020/21 Total funds £'m
Income						
Donations and legacies						
Donations from individuals	40.0	12.1	52.1	36.7	5.6	42.3
Institutional grants	1.1	24.2	25.3	1.9	38.5	40.4
Contract income	-	-	-	2.7	-	2.7
Other trading activities	0.9	-	0.9	0.9	-	0.9
Investments	0.1	-	0.1	0.1	-	0.1
Total income	42.1	36.3	78.4	42.3	44.1	86.4

Unrestricted income at £42.1m is almost on par with the previous year, with the ceasing of income from government contracts substantially offset by increased donations through Christian Aid Week, legacies and regular gifts. With the fall in institutional income, unrestricted income has increased as a proportion of total income to 54% (2021: 49%).



	2021/22 £'m	2020/21 £'m	Variance %
Expenditure			
Raising funds	11.6	11.1	4%
Charitable activities			
Development	24.1	35.3	(32%)
Humanitarian	34.0	34.7	(2%)
Campaigning, advocacy and education	5.9	8.2	(28%)
Total operational expenditure	75.6	89.3	(15%)

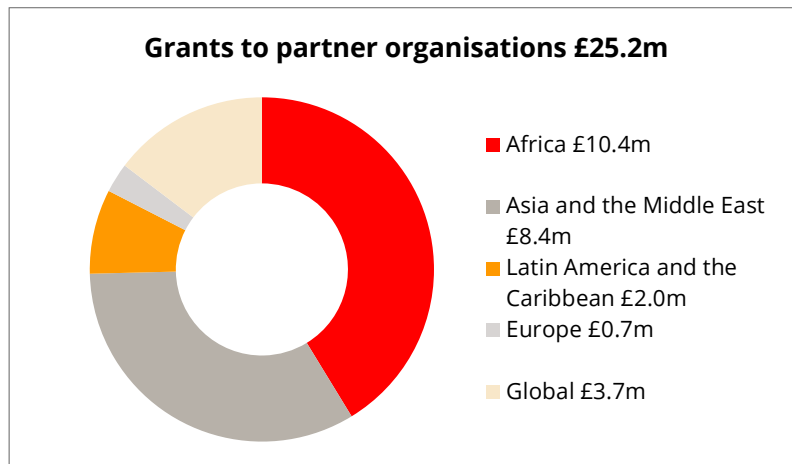
Expenditure has decreased by 15% to £75.6m, in line with the fall in income.

Humanitarian expenditure has remained largely flat year on year at £34m (2021: £34.7m), with crises in Afghanistan, Ukraine and East Africa the focus of our work in 2021/22.

Expenditure on development programmes fell 32% to £24.1m as programmes funded by institutional donors closed and new programmes were not secured.

Spend on charitable activities, at £64m, is 85% of total costs (2021: 88%), a 3% fall on the previous year as we invest in fundraising and brand after the pandemic to counter the impacts of declining institutional funding.

Grants to partner organisations



Grant expenditure analysed by region	2021/22 £'m	2020/21 £'m	Variance %
Africa	10.4	21.5	(52%)
Asia and the Middle East	8.4	10.4	(19%)
Latin America and the Caribbean	2.0	2.1	(5%)
Europe	0.7	-	100%
Global	3.7	0.8	363%
Total grants to partner organisations	25.2	34.8	(28%)

Grants to partner organisations declined by 28% to £25.2m as a consequence of the fall in institutional income. As a result, Christian Aid will be increasing its grant allocations from core funds starting in 2022/23, but these extra core grants cannot match the scale of the funding cuts by the Foreign and Commonwealth Development Office and the impacts of Brexit. Therefore, we are also investing in our in-country capacity to secure institutional funding at scale from a range of other donors and hope to see improving programme awards from 2022/23.

Balance sheet, pension, cash and reserves

Our net asset position has increased by 9% to £35.1m, reflecting the surplus position for the year.

Operational reserves (unrestricted reserves less depreciating tangible and intangible fixed assets) have increased to £25.3m as a result of the stronger than anticipated performance on voluntary fundraising and from a revaluation of Inter Church House, our London Head Office, at 31 March 2022, partly offset by a capital loss on our investment portfolio.

We were able to set aside funds to pursue two strategically important initiatives being to provide greater support to local partners suffering increased demands for support due to the impact of Covid and the food supply challenges and also to enhance our ability to raise funds to deploy helping the world's poorest people. After allocating £8.4m to address these challenges over the medium term we continue to hold operational reserves within the target range of £10–£18m.

Restricted fund balances at £7.7m have changed very little from the previous year in total, but now consist mainly of humanitarian appeal funds and other voluntary restricted donations. Prior year institutional grant fund balances continue to be spent. Where fund

balances are in deficit, the trustees remain content that future donor commitments are sufficient not to provide for these deficits from unrestricted funds.

A continued strong focus on cash and working capital management, strong donation performance together with increased grant and other accruals, drive a £6.8m net inflow of cash to £17m over the year. The trustees consider the cash position, the healthy reserves and the projections for future income as sufficient to support the operational requirements of Christian Aid for the next 12 months and beyond.

The final salary pension scheme has a surplus of £22.3m (2020/21: £19.1m) under FRS102 and hence Christian Aid does not anticipate the need to make further contributions to the pension scheme for the foreseeable future. The surplus in the scheme cannot be recognised in the balance sheet under FRS102.

Structure, governance and management

Legal and governance overview

Legal structure

Christian Aid is a registered charity in England and Wales and in Scotland and is a company limited by guarantee registered in England and Wales. The trustees of Christian Aid are its directors for the purposes of company law. The trustees are responsible for overseeing the management of Christian Aid and delegate the day-to-day management of the charity to the Chief Executive. There are 41 members of Christian Aid, which are referred to as our sponsoring churches (as listed in the Acknowledgements on p96). The sponsoring churches represent a wide range of denominations and traditions from the Christian faith in Britain and Ireland

There are various subsidiary and connected charities which support Christian Aid, as described below:

- **Change Alliance** is a for-profit, wholly owned subsidiary of Christian Aid, established in India. Change Alliance provides consultancy, business development and fundraising support to a range of Indian private-sector and non-governmental partners.
- **Christian Aid Trading Limited** is a for-profit subsidiary of Christian Aid that pursues commercial fundraising opportunities in Britain and Ireland and donates its profits to the charity.
- **The British and Irish Churches Trust Limited** acts as a custodian trustee to Christian Aid and Churches Together in Britain and Ireland (an independent charity). The trust has legal title to Christian Aid's London office – Inter Church House – on behalf of the two charities, who jointly own the property.
- **Christian Aid Kenya** is a separately registered legal entity in Kenya established to facilitate Christian Aid's country programme there. This subsidiary is consolidated as a branch 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. Nyuki Hubs is a for-profit subsidiary of Christian Aid Kenya working to improve honey supply chains. Its accounts have not been consolidated into the group results of Christian Aid as they continue to remain deminimis.
- **Christian Aid Zimbabwe** is a separately registered legal entity established to facilitate Christian Aid's country programme in Zimbabwe. It is also consolidated as a branch of Christian Aid.

The results of each subsidiary (except as noted above) are consolidated into the group accounts of Christian Aid.

Christian Aid Ireland is an independent organisation and includes charitable companies in the Republic of Ireland and Northern Ireland, which together operate as a single pan-Ireland charity. The Irish sponsoring churches, Irish Council of Churches and Christian Aid are members of Christian Aid Ireland. Although Christian Aid Ireland operates as an independent entity, it remains aligned with Christian Aid in terms of its brand, vision, mission and values.

Board of Trustees

The principal responsibilities of the board include determining the overall strategy, policies, direction and goals of the organisation. The board is also responsible for protecting and promoting our identity and values, as well as fulfilling our statutory responsibilities. The board consists of a Chair and Vice Chair, a nominee from each of the national advisory committees for Wales and Scotland, a nominee from Churches Together in Britain and Ireland (CTBI), the Chair of Christian Aid Ireland, and up to 14 other trustees appointed by the members (the sponsoring churches in Britain and Ireland). This mix ensures an appropriate balance of lay and ordained people, diversity, geographical representation, and knowledge and skills relevant to our work. In keeping with good governance practice, trustees serve an initial term of four years which can be extended for a second term up to a maximum term of eight years in total. The board meets four times a year, which includes two one-day meetings plus two two-day residential meetings.

New trustees undertake a comprehensive induction programme, which covers the formal governance arrangements and includes our legal structures and obligations, charitable priorities and work. Trustees receive a monthly e-briefing to highlight relevant updates including changes in regulation and best practice. Trustees are also invited to attend some internal meetings which may be of interest, as well as external conferences and seminars on governance matters to deepen their understanding of their roles and responsibilities.

Five trustees retired from the board in 2021/22, most having completed the maximum term of eight years, including our former Chair, Dr Rowan Williams. As a result, four new trustees and our new Chair, Dr John Sentamu, were appointed to the board in 2021/22. There has been additional recruitment to increase the number of trustees and diversity on the board, and so further trustees will be formally appointed to the board at the annual general meeting in November 2022.

The board plays a lead role in Christian Aid's work on race and diversity and there is a designated trustee to oversee the board's and committees' work in this area. As part of the recruitment of the new trustees, diversity and representation from the global South were key considerations.

Board committees

The board delegates certain functions to specialist committees, as listed below. Each committee is chaired by a trustee and most include at least one independent adviser on a non-remunerated basis who is appointed for their specialist knowledge. The Chair of each committee provides a summary to the Board at its next formal meeting.

- The **Board Governance and Nominations Committee** is separately constituted under Christian Aid's Articles of Association. The Committee is responsible for nominating new trustees for election by members (the sponsoring churches) at the annual general meeting, and for reviewing the performance of the board. It also ensures that the board has effective work processes.
- The **Audit and Risk Committee** reviews reports from our external and internal auditors. It has oversight of, and reviews policies, in key risk areas including data protection, safeguarding, financial crime and health, safety and security. It also commissions special investigations and advises the board on risk management.

- The **Finance, Fundraising and Investment Committee** reviews the annual plans and budget, investment in and performance of fundraising, key financial policies, pension funding and the performance of Christian Aid's investment managers.
- The **Human Resources Governance and Strategy Committee** advises on human resources policies to ensure that they are aligned with our values and objectives and helps inform our global people strategy.
- The **Remuneration Committee** reviews the principles governing pay and benefits at Christian Aid. It also makes recommendations to the board on the remuneration of the Chief Executive.
- The **National Advisory Committees for Wales and Scotland** support the board in articulating our work and engaging with churches and other stakeholders in these nations.

Governance matters

Charity Governance Code

In 2018, the board adopted the Charity Governance Code for larger charities. The Code encourages charities to publish a brief narrative in their annual reports explaining how they apply it. During 2020/21, changes were introduced to strengthen the sections of the Code dealing with integrity, equality, diversity and inclusion. The Board Nominations and Governance Committee continues to work with the board and other committees to fully implement the recommended practices in these sections.

During 2021/22, Christian Aid strengthened its governance by reviewing and updating its Articles of Association. The revised Articles reflect current company and charity law, and best practice. Changes were also required to bring the Articles into line with a number of decisions made by the board and some internal governance changes.

The board monitors its compliance with the Charity Governance Code. The next board review will be led externally, in accordance with recommended practice, and is due to take place in 2023. Although the board is compliant with nearly all of the recommended practices contained in the Charity Governance Code, it has decided to explain why it does not apply two of the recommended practices following the 'apply or explain' approach encouraged by the Code.

Firstly, the size of the board exceeds the maximum of 12 recommended by the Code. Christian Aid's Articles of Association provide for up to 20 trustees and there were 14 as of March 2022, with further trustees being recruited during 2022/23. The reason for having a larger board is to include representation from our sponsoring churches across four nations, as well as a balance of knowledge and skills, diversity and geographical spread (both UK and international). Having reviewed the recommendation, we consider that the size of the board is appropriate for the complexity and size of the organisation.

Secondly, the Code recommends that the chair of an audit committee should have recent financial experience. In 2021/22, our Audit and Risk Committee had this experience within its membership, although not directly with the chair. We have a separate Finance, Fundraising and Investment Committee that is chaired by a finance professional. The responsibilities of our Audit and Risk Committee extend more widely than audit and include responsibility for advising the board on risk management and control issues. Risk management is integral to

how the trustees govern Christian Aid and our approach to managing risk is explained in detail on p36. The board is satisfied that the chairs and members of each committee have the competencies to ensure that the committees can discharge their responsibilities effectively.

Public benefit

The trustees confirm that they have had regard to 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.

Our objectives are the furtherance of charitable purposes that:

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

We carry out these objectives through working towards our essential purpose: to expose the scandal of poverty, to help root it out from the world in practical ways, and to challenge and change the systems that favour the rich and powerful over the poor and marginalised.

The activities that we carry out to further our charitable purposes for the public benefit are concentrated on providing grants to, and otherwise supporting, partner organisations in countries where we work, for long-term development and responding to emergencies, as well as vital campaigning, advocacy and education work on the causes of poverty.

Throughout this report, we have illustrated how our work furthers our charitable purposes and the significant benefits it brings to communities and individuals in developing countries in urgent need of support, regardless of characteristics such as gender, religious belief, race, ethnic origin, nationality, sexual orientation, physical or mental disability, or age.

The trustees confirm that they have had regard to section 172(1) of the Companies Act 2006, which details the trustees' duties to promote the success of the charity to achieve its charitable purposes. This trustees' report details the activities, policies and governance arrangements in place at the charity to achieve this aim.

Disclosure of trustees' interests

Declarations of interests have been received from all trustees who served during the year and all advisers, with no matters arising. The declarations have been made available to our external auditor.

Trustees are not involved at the operational level of proposing projects, selecting suppliers or approving payments.

Trustee attendance register

	Board		Committees	
	Total	Attended	Total	Attended
Hazel Baird ¹	5	3	3	1
Richard Calvert ^{2,3} (from November 2021)	2	1	4	4
Alexis Chapman ^{2,3,5} (until November 2021)	3	2	9	9
Jennifer Cormack ^{2,4} (until November 2021)	3	3	8	7
Mark Currie ²	5	5	9	9
Giles Fraser ⁴ (from November 2021)	2	1	2	1
Bala Gnanapragasam ¹ (until November 2021)	3	3	3	2
Pippa Greenslade ^{3,5}	5	5	9	9
Nontando Hadebe ³ (from November 2021)	2	1	1	1
Liz Hughes	5	4	0	0
Carol Hui ^{1,3} (from November 2021)	2	2	1	0
Martin Johnstone	5	4	0	0
Mukami McCrum ³	5	4	2	2
Nick Moberly ¹	5	3	3	3
Nan Powell-Davies	5	4	0	0
John Sentamu ^{*1,2,3,4,5} (from July 2021)	2	2	2	2
Margaret Swinson ^{1,4}	5	4	7	6
Valerie Traore (until November 2021)	3	1	0	0
Rowan Williams ^{*1,2,3,4,5} (until November 2021)	3	3	0	0

1. Audit and Risk Committee

2. Finance, Fundraising and Investment Committee

3. HR, Governance and Strategy Committee

4. Nominations and Procedures Committee

5. Remuneration Committee

*Ex-officio

Our people

We are committed to our values of dignity, equality, justice and love, and these values apply equally to our own people, as well as the communities we serve.

We believe that all our people should be treated fairly and equally, regardless of characteristics such as gender, religious belief, race, ethnic origin, nationality, sexual orientation, physical or mental disability, or age. We aim to have a zero-tolerance approach to all racist and discriminatory behaviour.

We are also committed to the wellbeing of our staff and volunteers, and we have introduced a range of measures during 2021/22 in response to increasingly acute pressures faced by our staff through the pandemic and the cost of living crisis.

Equality, diversity and inclusion

We have a Diversity and Inclusion Policy. We are committed to challenging all forms of discrimination within our practices and procedures and to create a truly equal and diverse organisation which lives out its values in word and practice.

During 2021/22, we delivered training in anti-racism and unconscious bias, reviewed our Code of Conduct through a race lens and made improvements to our recruitment practices. We also engaged with staff through a series of webinars and communications. We held discussions with staff to help us to develop anti-racist and decolonial principles. Staff members across Christian Aid have come together to grow and develop CARENET, Christian Aid's Race Equality Network, a global all-staff group for those who identify as black, Asian or from an ethnic minority.

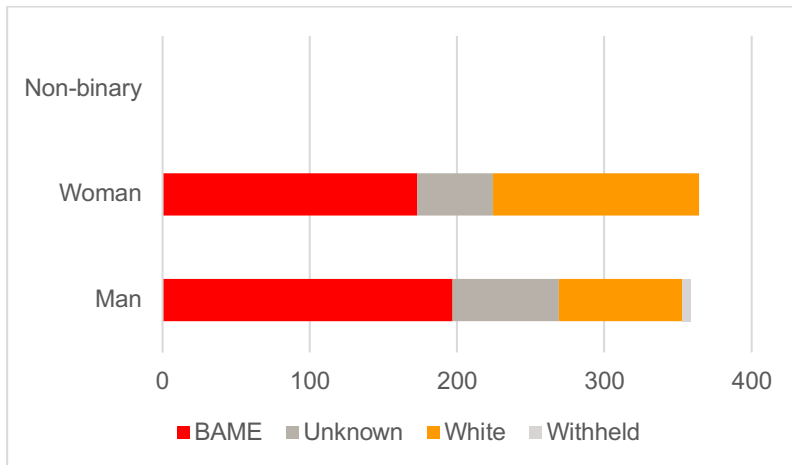
While we have brought racism to the foreground, we continue to be committed to ensuring we are an equal, diverse and inclusive organisation regardless of how someone identifies or what characteristics they have.

Every reasonable measure is taken to adapt our premises and working conditions to enable people with disabilities to work or volunteer at Christian Aid.

During 2021/22, Christian Aid signed up to the Fair Share Commitment which is focused on increasing the number of women in leadership positions within the global social impact sector. Therefore, Christian Aid has committed to achieving gender equality in leadership positions within the organisation by 2030 and to sharing data annually on the percentages of women in staff and in leadership positions.

Our corporate gender strategy, Gender Justice for All, sets out our aims, objectives and programmes in this area. We are using gender pay reporting requirements in the UK as a platform to work towards more visible organisation-wide gender pay profiling and reporting. We intend to replicate this for ethnicity.

Employees by ethnicity and gender – global



Note: Values fewer than five are not reported.

Staff wellbeing

As the impact of the Covid-19 pandemic diminished during 2021/22, the improvements in daily life were felt mostly in the global North. Yet, life and work remain challenging for our staff working in fragile states, where vaccinations have not been rolled out as effectively, or have not been as readily available, as they have been in richer countries. Staff wellbeing and working safely remain critical priorities.

The Covid-19 Incident Management Group, which has been in operation since March 2020, continued to meet weekly to consider our responses to the crisis during 2021/22. This group set the model for hybrid working. During the gradual return to some office working, a New Ways of Working Group was formed to specifically consider hybrid working in practice and how we could make the office environment more attractive to our people. This has resulted in some refurbishment and branding work in our offices which is still in progress.

Christian Aid trialled a hybrid model of working from September 2021 and this launched fully in 2022. The model is based on our belief that there are real benefits to be had from face-to-face opportunities to collaborate, from building a common culture and strong working relationships, while at the same time recognising the many benefits that remote or home working generated during the pandemic. Office-based staff have been asked to identify at least two days a week when they will be working out of one of our offices. Supporting staff during the pandemic has continued to be a key concern. This changed to provide support as staff adjusted to the impact of subsequent lockdowns, and to the return to those elements of life which they missed during the pandemic. We have a comprehensive wellbeing approach including live events, regular messaging and our health and wellbeing portal. We also provide employee assistance programmes, occupational health provision and a team of mental health first aiders. We continue to support people with financial wellbeing and we have an emergency loan system. These provisions are available for all staff across the world.

We have become acutely aware of the impact the inflation crisis is causing in many countries, in some cases exacerbating the already poor living conditions driven by long-running conflicts or political issues in fragile states. A pay increase of 3% for 2022/23 was agreed in March 2022 and, in the light of surging global inflation, we also agreed to review the position in September 2022.

Remuneration policy

Our Remuneration Policy is available on our website and is overseen by the Remuneration Committee of the board. The committee has delegated authority to provide governance oversight and input into principles and policies governing the pay and benefits of Christian Aid staff. Our remuneration policy looks to set salaries at a median level in the local market.

The remuneration for the Chief Executive and the senior executive personnel is reviewed and decided by the Remuneration Committee and, ultimately, the full board in line with our Remuneration Policy.

We commissioned a Global Reward review which produced a report with recommendations in 2021/22. The report looked at total reward across our international and UK teams and examined a number of issues, including the fairness of pay in global roles, which can be based anywhere and are increasingly recruited into the global South. The report and the subsequent action plan have been approved by the Remuneration Committee and the plan will be delivered over three years starting in 2022/23.

Volunteers

It has been an extraordinary year for volunteering. The Covid-19 pandemic has raised the profile of giving time and local action more than ever before. We have been impressed by the resilience of our volunteers, adapting to new challenges and embracing new ways of working to support our work. In response, we have provided regular guidance to enable safe volunteering, as well as resources and training to help facilitate the use of digital platforms and virtual volunteering.

Christian Aid has a large number of committed and active volunteers who are engaged in a variety of activities, from teaching in schools, writing copy for social media, organising fundraising events, to promoting our appeals and campaigns. Our volunteers give thousands of hours of their time across many different roles each year.

Our 12,500 organisers and church representatives engage in fundraising in their churches, particularly during Christian Aid Week when thousands of people come together to raise money through house-to-house collections and other activities. In-person fundraising was significantly impacted following the outbreak of the Covid-19 pandemic in 2020. However, in 2021/22, we were able to resume some Covid-safe in-person events and fundraising. In addition, we have continued to work with our supporters to increase online fundraising and more than half of the Christian Aid Week income was derived from online activities. Our professional fundraisers provide guidance and resources to support our fundraising volunteers.

We are incredibly grateful to our volunteers for all they do for Christian Aid. Together, they make a huge difference for the world's poorest people.

Communicating with staff and volunteers

The importance of effective internal communications and engagement continued to grow with our move to hybrid working during the Covid-19 pandemic. The Christian Aid intranet was the primary tool used by staff to access information across the organisation. During 2021/22, the intranet was revised and updated to reflect our strategic priorities and structure. There were new intranet sites, including new country programme sites, to help staff to store documents and learn more about different teams and their work.

We continued to provide an opportunity for staff to have a voice by providing feedback in our global annual staff engagement survey. The feedback from our staff was very positive about support from our managers, our internal response to the Covid-19 pandemic and the importance of our mission and values to our staff. Feedback also highlighted three key areas for improvement, including leadership, development opportunities and workload. These areas are under review and, as part of our corporate priorities for 2022/23, we have committed to creating sustainable workloads and an environment where wellbeing is a priority and people feel valued. In addition to staff surveys, employees were also able to raise ideas or concerns through their manager or senior management, including the Chief Executive, or anonymously through the Whistleblowing Policy and the Ideas Box.

Yammer continues to be the primary tool for corporate announcements and staff collaboration across different time zones, receiving very high levels of engagement and participation. Staff also received regular updates from the Covid-19 Incident Management Group, which aimed to mitigate the impact of the pandemic on our programmes, fundraising and general wellbeing. Leadership engaged with staff in regular town hall meetings, departmental meetings, internal events and webinars, which are broadcast live on Microsoft Teams to Christian Aid offices globally and recorded. Staff received the weekly newsletter Majority World News and read the daily news highlights on the intranet homepage.

We have excellent working relationships with Unite, the recognised union at Christian Aid. There is also a network of global staff representatives, who volunteer to represent their colleagues outside the UK. We delivered our first UK Volunteer Experience Survey in four years, giving volunteers an opportunity to share their insight and feed into our 2022 volunteer programme development work.

Accountability and regulatory compliance

Programmes and partnerships

Grants to partners

We are committed to working in partnership with local and national organisations through a grant-making approach. Grants to partner organisations are made within our agreed strategies. Grants for development programmes are usually awarded 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 their duration, and major projects are subject to a final evaluation process.

We act as a sub-contractor for a number of governments, including the UK Government. Under these contracts, we disburse grants to a range of donor-approved grantees. The selection, monitoring and evaluation of the performance of these grantees are subject to contract-specific performance measures.

Details of the amount given in grants to partner organisations during 2021/22 can be found in Table 5.1 of the Financial Statements on p78.

During 2021/22, we have been working on a new online system for managing our international programmes and this will be launched in 2022/23. The new system will be more user-friendly for our staff and partners. It will significantly enhance how we manage grants to our partners by providing improved business processes, better analysis and

reporting functionality, and greater visibility of our international programmes. These factors will help to increase transparency and accountability around how we manage our programmes and work with our partners.

Programme standards

Christian Aid is certified against the Core Humanitarian Standard on Quality and Accountability (CHS). The CHS is an internationally recognised standard against nine commitments that organisations use to improve the quality and effectiveness of the assistance they provide. Christian Aid has integrated the CHS into its own Programme Quality Standards. Following the 2022 mid-term audit, led by Humanitarian Quality Assurance Initiative (the independent CHS certification agency), Christian Aid was recertified. The audit included interviews with stakeholders at head office and regionally, remote deep dives with the Afghanistan and Burundi programmes, and a visit to partners and communities in the Malawi programme. The audit concluded that Christian Aid continues to demonstrate a strong commitment to the CHS and the findings of the audit will help the organisation to strengthen its work in specific programme quality areas.

Financial crime

Christian Aid takes a robust approach to financial crime in its operations and programmes. Responsibility for driving Christian Aid's anti-financial crime risk management sits with our specialist anti-fraud and financial crime team and our Financial Crime Risk Committee. Oversight is provided by the Audit and Risk Committee and the board is also responsible for approving key policies in this area. During 2021/22, Christian Aid's new Financial Crime and Abuse Policy was approved by the board.

As a UK charity operating internationally, Christian Aid is subject to UK law and regulation in respect of counter-terrorism and sanctions across all of our operations globally. In practice, our compliance approach also needs to encompass EU and US measures to comply with applicable donor contracts and respect the compliance obligations of our banks. In our approach to financial crime, we recognise that our strategy commits us to working in the most complex and vulnerable contexts where there are increased risks of financial crime. Therefore, we endeavour to comply with our legal and contractual obligations while mitigating the risks of financial crime to a minimal level. Actual or suspected incidents of financial crime can be reported through our management line or confidentially through our whistleblowing process. Incidents are recorded on our fraud and misuse register, and reported to the Audit and Risk Committee. Where required, we also make external disclosures to the Charity Commission and any other relevant statutory bodies.

A key risk for the sector in recent years has been the filing of politically motivated complaints under the US False Claims Act. This has been used especially to target international non-governmental organisations working in the occupied Palestinian territory, typically by alleging that organisations in receipt of USAID funding have breached counter-terrorism certifications signed with USAID. The Zionist Advocacy Center in New York has a track record of bringing lawsuits against some US and European non-profit organisations. Christian Aid was the target of such a complaint in 2017. After extensive investigations, the US Government chose not to intervene in the case in October 2020. The Zionist Advocacy Center then pursued the case, although the case was dismissed by the court in the United States for lack of jurisdiction in June 2021. This decision was recently upheld by the United States Court

of Appeals for the Second Circuit in June 2022. Christian Aid vigorously denied the allegations from the outset of the case and we feel vindicated by the final decision of the courts.

Fundraising

Our fundraising

Our fundraising is driven by a powerful movement of individuals, communities of supporters, and partners, joined together by our shared values. By mobilising and inspiring congregations, schools, leaders and individuals to give, act and pray, we seek transformation for communities and people living at the sharp end of poverty and injustice.

Through diverse supporter engagement, we aim to provide a sustainable platform for Christian Aid that is not dependent on any single source of income. It also means we can campaign independently on the issues we believe will make the most difference. Fostering genuine supporter relationships is not only the most effective approach for Christian Aid, but also leads to transformation for all involved.

Christian Aid is registered with the Fundraising Regulator and is committed to legal, open, honest and respectful fundraising. We monitor regulatory developments, review policies and update training for staff and volunteers to ensure we maintain standards. Our range of fundraising policies covers the standards and principles that underpin our approach to fundraising for voluntary income from individuals, churches and communities. Major gifts and funds from institutions are also covered by our policies, and our private sector and institutional fundraising follow our due diligence processes.

Christian Aid works with several third-party agencies for fundraising. For legacy and individual giving, we utilise a third-party agency to support us in telephone fundraising. To ensure we maintain the high standards expected by the sector and by our supporters, we have our own telephone fundraising charter to direct the conduct of our people and third parties. In addition to training call handlers, we have regular update sessions, monitor calls for quality each week and investigate fully in the rare event of a complaint.

During 2021/22, we have been rolling out a new digital Customer Relationship Management system that makes our supporters' online interactions with us a user-friendly and positive experience and provides a more effective and efficient platform for managing relationships with our supporters.

We take protecting supporter data very seriously. Our data protection policy complies with – and, in some cases, goes beyond – the UK General Data Protection Regulation (UK GDPR) requirements and our Privacy Policy is always accessible on our website. We never swap or sell supporter data and supporters can change their communication preferences at any time.

Complaints

Building strong relationships with our supporters is important to us. We are grateful to receive feedback from our supporters, whether it is to help us improve or encourage our existing work. We are reviewing the complaint and feedback mechanisms to ensure they meet our organisational and supporter needs. We report annually to the Fundraising Regulator the number of complaints we have received. From 1 April 2021 to 31 March 2022,

we sent 1,101,241 fundraising emails and 1,294,390 addressed direct mail pieces. We received 109 complaints in total (0.0084%).

Protection of people in vulnerable circumstances

We want engaging with Christian Aid to be a positive experience for all. We recognise that, among the many people with whom we communicate through our fundraising activity, there may be a small number who do not have the capacity to make an informed decision or fully understand the consequences of making a decision to donate, volunteer or fundraise for us.

We have a Fundraising Policy to enable all staff to follow best practice guidelines for working with adults at risk or in vulnerable circumstances, and with children and young people. We have specific guidance regarding house-to-house collections and receiving donations from people in vulnerable circumstances. Many of our supporters and collectors are themselves increasingly elderly, and therefore our group organisers, church representatives and volunteers are supported by staff, who receive regular safeguarding training.

Gender and ethnicity pay gap

We are now in the fifth year of reporting on our UK Gender Pay Gap, with the regulations coming into force in 2017 for organisations employing over 250 employees. On 5 April 2021 at the time our gender pay gap was calculated, 66% of our employees were women and 34% were men.

Data from 2021 shows that we have a mean gender pay gap of 13.9% in favour of male staff and a median gender pay gap of 11.5% also in favour of male staff. This is just below the national average in 2021 of 15.4% which increased by 0.5% (up from 14.9%) in 2020.

The data over the last five years continues to show a trend that is getting weaker year on year. While just a few senior management roles can influence our data, further analysis of our starters and leavers during the year 2020/21 indicated that this gap has increased because men in the UK have secured more of the senior positions. The data does not take into account our recruitment at a global level to senior positions outside of the UK, including two female directors. Our analysis indicates that our UK gender pay gap is also primarily driven by having substantially more female staff in lower pay quartiles. There is no pay difference between male and female staff who carry out the same job, similar jobs, or work of equal value.

Gender pay gap data over last five years (percentages in favour of male staff)

Sequence	Snapshot date	Reporting date	Mean	Median
1st report	April 2017	March 2018	7.5%	4.2%
2nd report	April 2018	March 2019	6.8%	6.1%
3rd report	April 2019	March 2020	10.5%	8.2%
4th report	April 2020	March 2021	12.5%	9.1%
5th report	April 2021	March 2022	13.9%	11.5%

Over the next three years, we have committed to reducing the gap by ensuring pay transparency, building on our flexible working and providing opportunity through direct action.

During 2021/22, we compiled an initial UK ethnicity pay gap report – this was based on an incomplete data sample. While the results showed no apparent ethnicity pay gap, they did

highlight a lack of diversity in more senior positions and we have been taking action. This is a necessary report, and we are designing the mechanisms to improve and incorporate this information into future annual reports. While there is no doubt that generations of behaviour and practice are still having an impact, and there is a need for concentrated action at a societal level, Christian Aid should and is playing our part in that change.

We have taken steps to improve our data, our ability to track trends and our recruitment practices, including introducing anonymous recruiting and taking direct action on pay, especially at appointment.

Health, safety and security

Christian Aid has a dedicated Safety and Security team, which advises and provides support on health, safety and security matters globally covering our operations and programmes. We have a Health and Security Policy which is approved by the board. Oversight is also provided by the Audit and Risk Committee and the Health, Safety and Security Committee. Challenges posed by the Covid-19 pandemic have continued in 2021/22, including curfews, lockdowns and infection rates. In addition, armed conflict and political instability have contributed to complex operating environments. Challenges for Christian Aid staff during 2021/22 included the withdrawal of US troops and the takeover by the Taliban in Afghanistan, violent protests in Haiti, continued military action in Ethiopia and Russia's invasion of Ukraine.

Safeguarding

We are committed to providing a safe and trusted environment for all those who come into contact with Christian Aid. We take a zero-tolerance approach to breaches of our Safeguarding and Code of Conduct Policies and put the wellbeing and rights of people and communities at the heart of our work. Ultimate responsibility for safeguarding rests with the board, with duties delegated to the Audit and Risk Committee and Human Resources Governance and Strategy Committee. The board approves the Safeguarding Policy annually and receives an annual report on safeguarding. The Audit and Risk Committee monitors the effective implementation of the policy and reviews the case file of reported incidents. The Human Resources Governance and Strategy Committee ensures that HR policies and procedures support a strong safeguarding culture.

Christian Aid has three safeguarding trustees. The lead safeguarding trustee supports the interface between the board and its subcommittees. The other safeguarding trustees are chairs of the Audit and Risk Committee and the Human Resources Governance and Strategy Committee.

The Chief Executive directly oversees the organisation's approach to safeguarding. He leads the directorate meetings that consider Christian Aid's response to safeguarding. He also receives reports on safeguarding incidents and attends all board subcommittee meetings, including the closed sessions of the Audit and Risk Committee, where the safeguarding case file is reviewed. The Safeguarding Governance Group, a cross-organisational group chaired by the Chief Operating Officer, provides operational oversight of the safeguarding work to strengthen the application of policies and procedures across Christian Aid. The Safeguarding Governance Group ensures that the safeguarding priorities we have identified are appropriately resourced and supports decision making where needed. Christian Aid employs a dedicated Safeguarding Manager, who maintains the safeguarding work plan, oversees investigations and coordinates the Safeguarding Governance Group meetings.

Safeguarding requirements are covered in our Code of Conduct, which is signed by all members of staff, trustees, volunteers and consultants with programme-facing roles. Additionally, staff, trustees and volunteers must complete dedicated interactive safeguarding training every year, which is designed to promote discussion and deepen awareness on safeguarding issues and how they should be responded to.

We require our implementing partners to have appropriate safeguarding and code of conduct policies as a condition of funding. For new partners, we may provide support for building safeguarding capacity, including developing relevant policies, and we may allow a period for partners to achieve the appropriate standard, but ensure additional safeguards are in place during the interim. Safeguarding requirements are embedded in our partnership and funding agreements together with due diligence processes. All implementing partners receive our safeguarding training.

We encourage all Christian Aid representatives, partners and the people and communities with which we work to report safeguarding concerns, using a choice of confidential mechanisms, including reporting directly to the lead safeguarding trustee.

At the community level, awareness raising activities are now routinely conducted in new projects including, when contextually appropriate, the provision of prevention of sexual exploitation and abuse posters to communities in local languages. These complement the feedback and complaints mechanisms that are designed in consultation with communities, to provide safe and trusted ways for individuals to report matters related to our programmes, including sensitive issues such as safeguarding concerns. We have mapped the relevant legal, social welfare, child protection and survivor/victim assistance arrangements in each country where we operate. We have also launched a project level safeguarding risk assessment for use on all new community level projects.

We continue to work in collaboration with members of Bond (the UK network for organisations working in international development), donors and regulators to improve the quality and consistency of our individual and collective safeguarding practice. We have also joined the Inter-Agency Misconduct Disclosure Scheme, which aims to stop people who have been found guilty of committing sexual misconduct from moving between aid organisations undetected. The scheme strengthens our recruitment practices by demonstrating a zero tolerance to prospective applicants and building on the processes and resources already in place, which includes Disclosure and Barring Service, police checks and rigorous reference checking. We are in the process of implementing the scheme's requirements, starting with staff in our UK offices.

In 2021/22, Christian Aid received 17 safeguarding concerns, 13 related to our international operations and four related to our UK and Ireland operations. Of the 17 concerns, four related to Christian Aid staff, eight related to partner organisations and five did not concern either Christian Aid staff or our partners. Of the four complaints related to Christian Aid staff, one led to a formal investigation which resulted in dismissal, two did not meet the threshold for an investigation and one remains under evaluation. In all instances, Christian Aid sought to respond to every complaint appropriately and in line with our survivor-centred approach.

Modern slavery

Modern slavery is a complex issue and tackling it necessarily involves addressing its root causes. This makes it inextricably linked to our long-term development work. We work with

local partners and communities to fight injustice and campaign to change the economic systems and structures that allow modern slavery and human trafficking to take place.

We also tackle modern slavery as part of our work on business and human rights. In the UK, Christian Aid is a founding member of the Ethical Trading Initiative and the Corporate Justice Coalition (CJC). We supported both organisations in the development of modern slavery legislation in the UK and are working with the CJC to update that legislation. We also work internationally advocating for a UN Binding Treaty on Business and Human Rights (a legally binding instrument to better regulate the activities of multinational corporations).

We take steps to ensure that no forms of slavery or human trafficking are part of our own supply chains. Supply chain management is covered in our Procurement Policy and Procedure, which specifically references the risk of modern slavery and applies to all expenditure on goods and services purchased directly by the organisation. The policy promotes ethical and sustainable procurement processes and includes a Code of Conduct for Suppliers.

In addition to our own procurement, the policy applies to all procurement through our implementing partners for donor-funded projects. Our Partnership Agreement also covers modern slavery and requires our partners to have procurement policies and procedures in place to minimise the risk of slavery and human trafficking in their supply chains.

We have a mandatory online training module for our staff, with guidance on how to implement our procurement policies and guidelines. We have also promoted the use of complaint mechanisms and reporting tools if anyone identifies a risk of modern slavery in our, or our partners', supply chains. We did not receive any reported cases of modern slavery during 2021/22.

Carbon footprint update and Streamlined Energy and Carbon Reporting (SECR) compliance

Under SECR legislation, we are required to report some of our UK-based greenhouse gas emissions as part of our annual report. Specifically, we need to report, as a minimum, our emissions from UK energy use and business vehicle travel.

Emissions reporting for SECR (UK office energy and business travel) for 2021/22

Emissions source	Quantity	Unit	21/22 carbon footprint (tCO ₂ e)	20/21 carbon footprint (tCO ₂ e)*	Scope
Electricity use, Inter Church House	192,521	kWh	55.6	61.9	2
Gas use, Inter Church House	280,251	kWh	59.6	30.7	1
Electricity use, UK regional offices	20,029	kWh	5.8	9.5	2
Gas use, UK regional offices	31,365	kWh	6.7	7.4	1
UK fuel use by Christian Aid vehicles	0	litres	0.00	0.01	1
UK vehicle travel in non-owned vehicles	33,239	vkm	7.2	4.8	3
Total			134.9	114.31	

* 2020/21 figures have been slightly updated with new information since last year's report.

The total of 135 tonnes represents a carbon intensity of 0.36 tCO₂e per full-time UK Christian Aid employee (FTE). These UK emissions make up 13% of our global carbon footprint for energy use, travel, paper and printing.

How this was calculated

All electricity at Inter Church House was purchased from a certified renewable supplier in 2021/22. However, in compliance with UK Government reporting standards, we have used 'location-based' reporting of our electricity emissions, which means that the carbon footprint of electricity is calculated based on the average carbon intensity of the electricity grid, not the supplier.

Carbon emissions have been calculated using Defra's 2021 greenhouse gas emissions factors. Travel in non-owned cars has been calculated using the factor for 'Average car, unknown fuel'. Energy data was collected from energy bills for Inter Church House, with Christian Aid's share estimated based on our occupation of 79% of the space in the building.

The electricity use at Christian Aid's offices in Edinburgh, Warrington and Cardiff was based directly on energy bills. However, differentiated bills were not available for electricity at the Belfast or Glasgow offices, or for gas use in Cardiff. In these cases, electricity and gas use were estimated based on the usage in previous years and/or the floorspace of the offices.

Actions taken in 2021/22

Over the past decade, we have been at the forefront of international non-governmental organisations in driving down our carbon footprint. Between 2011/12 and 2019/20, we halved our total measured emissions and reduced our CO₂e per £1,000 of operational spend by almost two-thirds. In 2020/21, due to the impact of the Covid-19 pandemic, our global footprint fell by 62% compared with 2019/20.

There was some inevitable bounce-back in UK office energy and vehicle use in 2021/22, as Covid restrictions were relaxed. However, although this was partly balanced out by the closure of our Glasgow and Bangor offices, our UK-based emissions were still 28% lower than before the pandemic. During 2021/22, we launched an ambitious decarbonisation plan to ensure our global emissions are at least 50% below 2018/19 levels by 2030, in line with climate science and the need to hold global heating at 1.5°C. As part of this, we will seek to build on the lessons learned during Covid about avoiding unnecessary UK travel and using office space as efficiently as possible.

Statement of trustees' responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year in accordance with applicable law and FRS 102, the Financial Reporting Standards applicable in the UK and the Republic of Ireland.

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

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

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

Information provided to auditors

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

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

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

Haysmacintyre LLP remained Christian Aid's auditors throughout the year.

The annual report and accounts, including the strategic report, is approved by the Board of Trustees on 19 October 2022 and signed on its behalf by the Chair of the Board:



Dr John Sentamu

Chair of the Christian Aid Board of Trustees

19 October 2022

Auditor's report

Independent auditor's report to the members and trustees of Christian Aid

Opinion

We have audited the financial statements of Christian Aid for the year ended 31 March 2022, which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2022 and of the group's and parent charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report and the Letter from the Chair and Letter from the Chief Executive. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity Accounts (Scotland) Regulations (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on p64, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied

that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to those which are standard to large UK charitable companies, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, Charity Accounts (Scotland) Regulations (as amended), Charities and Trustee Investment (Scotland) Act 2005, corporation tax, payroll tax and sales tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries and management bias in areas of accounting estimate. Audit procedures performed by the engagement team included:

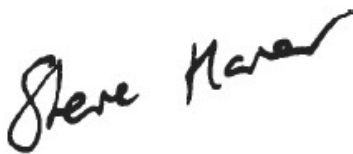
- Inspecting correspondence with regulators and tax authorities;
- Inspecting internal audit reports;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries posted with unusual descriptions, for material amounts and posted to higher risk ledgers; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Steven Harper

(Senior Statutory Auditor)

For and on behalf of Haysmacintyre LLP, Statutory Auditors
10 Queen Street Place
London
EC4R 1AG

21 October 2022

Financial statements

Consolidated statement of financial activities

(incorporating an income and expenditure account) for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £'m	2022 Restricted funds £'m	2022 Total funds £'m	2021 Unrestricted funds £'m	2021 Restricted funds £'m	2021 Total funds £'m
Income							
Donations and legacies							
Donations from individuals	2	40.0	12.1	52.1	36.7	5.6	42.3
Institutional grants	3,19-21	1.1	24.2	25.3	1.9	38.5	40.4
Charitable activities	4	-	-	-	2.7	-	2.7
Other trading activities		0.9	-	0.9	0.9	-	0.9
Investments		0.1	-	0.1	0.1	-	0.1
Total income		42.1	36.3	78.4	42.3	44.1	86.4
Expenditure							
Raising funds	5	11.2	0.4	11.6	10.7	0.4	11.1
Charitable activities							
Development	5	12.5	11.6	24.1	14.4	20.9	35.3
Humanitarian	5	10.9	23.1	34.0	6.3	28.4	34.7
Campaigning, advocacy and education	5	4.6	1.3	5.9	6.7	1.5	8.2
Total operational expenditure		39.2	36.4	75.6	38.1	51.2	89.3
Other expenditure							
Pension adjustment	22	-	-	-	(0.1)	-	(0.1)
Total expenditure		39.2	36.4	75.6	38.0	51.2	89.2
Net gains on investment		0.4	-	0.4	0.4	-	0.4
Net (expenditure)/income		3.3	(0.1)	3.2	4.7	(7.1)	(2.4)
Other recognised gains/(losses)							
Actuarial gains/(losses) on defined benefit pension scheme	22	(2.9)	-	(2.9)	13.2	-	13.2
Removal of pension movement	22	2.9	-	2.9	(13.2)	-	(13.2)
Pension adjustment		-	-	-	-	-	-
Fund transfers		-	-	-	(0.5)	0.5	-
Opening balance adjustment	14	(0.4)	-	(0.4)	-	-	-
Net movement in funds		2.9	(0.1)	2.8	4.2	(6.6)	(2.4)
Reconciliation of funds							
Total funds brought forward at 1 April		24.5	7.8	32.3	20.3	14.4	34.7
Total funds carried forward at 31 March	14,15	27.4	7.7	35.1	24.5	7.8	32.3

Balance sheets

as at 31 March 2022

Company number: 5171525

	Notes	Consolidated group		Parent charity	
		2022 £'m	2021 £'m	2022 £'m	2021 £'m
Fixed assets					
Intangible assets	8	1.7	1.8	1.7	1.8
Tangible assets	8	5.4	5.6	5.4	5.6
Investments	9	14.6	14.4	15.0	14.8
		21.7	21.8	22.1	22.2
Current assets					
Stocks		0.3	-	0.3	-
Debtors	10	6.4	7.5	6.2	6.8
Short-term cash deposits		0.2	0.2	-	-
Cash at bank and in hand		16.8	10.0	16.5	9.8
		23.7	17.7	23.0	16.6
Liabilities					
Creditors: amounts falling due within one year	11	(8.0)	(5.1)	(7.8)	(4.9)
Net current assets		15.7	12.6	15.2	11.7
Total assets less current liabilities					
Creditors: amounts falling due after more than one year		(1.0)	(0.9)	(1.0)	(0.9)
Provisions		(1.3)	(1.2)	(1.3)	(1.2)
Net assets excluding pension liability		35.1	32.3	35.0	31.8
Defined benefit pension scheme liability	22	-	-	-	-
Net assets	16	35.1	32.3	35.0	31.8
Restricted funds					
Appeals and other donations	15	6.5	5.2	6.5	4.9
Institutional grants	15	1.2	2.6	1.2	2.9
Total restricted funds		7.7	7.8	7.7	7.8
Unrestricted funds					
Unrestricted funds	14	27.4	24.5	27.3	24.0
Total unrestricted funds	14	27.4	24.5	27.3	24.0
Total funds		35.1	32.3	35.0	31.8

The notes on p72 to p94 form a full part of these financial statements. The financial statements were approved and authorised for issue on the authority of the board and signed on its behalf by:


Dr John Sentamu

Chair of the Christian Aid Board of Trustees

19 October 2022

Consolidated statement of cash flows

for the year ended 31 March 2022

	31-Mar 2022	31-Mar 2021
	£m	£m
Net surplus/(deficit) for the year before net gains/(losses) on investments	3.2	(2.0)
Depreciation charges and amortisation of intangible fixed assets	0.9	1.0
Impairment losses on intangible fixed assets	-	0.9
Net gains on investments	(0.4)	(0.4)
Decrease in debtors	1.1	4.4
Increase/(Decrease) in creditors	3.1	(0.8)
(Increase)/Decrease in stocks	(0.3)	0.9
FRS102 defined benefit pension contributions	(0.1)	(0.1)
Amounts related to the defined benefit pension schemes included within the accounts	-	(0.1)
Net cash provided by operating activities	7.5	3.8
Interest from investments	0.1	0.1
Purchase of fixed assets	(0.6)	(1.2)
Proceeds from the sale of investments	1.1	5.3
Purchase of investments	(1.3)	(5.6)
Investments reclassified as cash	-	0.3
Net cash used in investing activities	(0.7)	(1.1)
Change in cash and cash equivalents in the year	6.8	2.7
Cash and cash equivalents at the beginning of the reporting period	10.2	7.5
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash and cash equivalents at the end of the reporting period	17.0	10.2
Analysis of cash and cash equivalents		
Cash at bank and in hand	16.8	10.0
Short-term cash deposits	0.2	0.2
Total cash and cash equivalents	17.0	10.2
Cash and cash equivalents at the start of the year	10.2	7.5
Cash flows	6.8	2.7
Cash and cash equivalents at the end of the year	17.0	10.2

Notes to the financial statements

for the year ended 31 March 2022

1. Accounting policies

A description of the nature of the entity's operations and its principal activities is disclosed in the annual report accompanying the financial statements.

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 accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2019), applicable to charities preparing their accounts in accordance with FRS102, the Financial Reporting Standard applicable in the UK and the Charities Act 2011 and UK Generally Accepted Practice.

In the trustees' report, there is a review of financial performance and of the charity's reserves position. There are adequate financial resources and the charity is well placed to manage business risks. The planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. It is a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. There is no material uncertainty to going concern.

The Statement of Financial Activities and balance sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line-by-line basis. No separate income and expenditure account of the charity has been presented, as permitted by Section 408 of the Companies Act 2006 and paragraph 15.11 of the SORP. The gross income of the charity for the year was £78.4m (2021: £86.4m) and its gross expenditure was £75.6m (2021: £89.2m).

The group accounts include a 100 per cent consolidation of Christian Aid Trading Limited, Christian Aid International (a charitable foundation registered in Spain) and Change Alliance (a company limited by share capital, incorporated in India). 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 17.

With effect from April 1st 2020, Christian Aid Ireland Limited in Ireland and in Northern Ireland no longer formed part of the group accounts due to a change in control for those companies.

b. Fund accounting

Reserves are either unrestricted or restricted funds.

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

Unrestricted funds are those that have not had a restriction placed on them by the donor. Designated unrestricted funds are those where the trustees have set aside monies from unrestricted funding for specific purposes. Details can be found in the trustees' report and in note 14.

c. Income

All income accruing to the charity during the year is recognised in the statement of financial activities when entitled, probable and measurable. Income from charitable activities refers to contract income, which is recognised as unrestricted income in the period in which the income is earned, is probable of receipt and can be measured with reliability.

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

Pecuniary legacies are recognised when there is entitlement, which is deemed to be when Christian Aid has been notified of a legacy from the bequest's executors of the estate, the legacy can be measured reliably, and there is probability of receipt. For residuary legacies, entitlement is deemed to be the earlier of approved estate accounts and notification of a pending payment or actual payment being received in the accounting period. No value is included where a legacy is subject to a life interest held by another party.

d. Expenditure

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

Expenditure on raising funds include all expenditure incurred by a charity to raise funds for its charitable purposes. It comprises the costs of advertising, profile-raising, digital fundraising, producing publications and digital materials, printing and mailing fundraising material as well as costs incurred in commercial trading activities and investment management costs, the staff in these areas and an appropriate allocation of support costs.

Costs of charitable activities includes direct expenditure incurred through grants to partners and operational activities and an appropriate allocation of support costs. Grants to partners are recognised as expenditure when there is a legal or constructive obligation to make the grant. This is usually immediately prior to a payment being made. Grant expenditure also includes grants made through sub-contractors.

Support costs include the central or regional office functions, such as facilities management, finance, human resources and information systems, as well as governance costs. Governance costs represent the costs associated with the governance arrangements of the charity as opposed to those costs associated with fundraising or charitable activities.

e. Intangible fixed assets

Intangible fixed assets costing over £5,000 are capitalised at cost. Intangible fixed assets include software costs.

They are amortised over 4 years, their estimated useful lives.

f. Tangible fixed assets and depreciation

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

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

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

g. Stocks

Gifts in kind are valued at the lower of market value and value to the charity.

h. Pension costs

Past service costs and other finance costs have been recognised immediately in the statement of financial activities. Actuarial gains and losses are also recognised immediately in the statement of financial activities. This is in accordance with FRS102.

On 26 October 2018, a court ruling confirmed that UK pensions with Guaranteed Minimum Pensions (GMPs) accrued from 17 May 1990 must equalise for the different effects of these GMPs between men and women. As per last year, an allowance of 0.32% is included in the liabilities to allow for the impact of GMP equalisation.

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.

i. Taxation and irrecoverable VAT

Christian Aid is a registered charity and as such is potentially exempt from taxation on its income and gains to the extent that they fall within the charity exemptions in the Corporation Taxes Act 2010 or Section 256 Taxation of Chargeable Gains Act 1992. No tax charge has arisen in the year.

In common with many other comparable 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 and was £1.1m for the year (2021: £0.9m).

j. 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.

k. Fixed asset investments

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

l. Programme-related investments

Programme-related investments consists of social investment loans to co-operatives in Honduras.

The carrying value reflects the cash advances less any repayments or impairments.

m. Operating leases

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

n. Critical accounting judgements and key source of estimation uncertainties

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

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

The most significant judgements are in relation to provisions for terminal benefits, pensions due to overseas staff and impairment of the CRM system and its useful life.

o. Financial instruments

Christian Aid has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash at bank and in hand, short term cash deposits and the group's debtors excluding prepayments and accrued income. Financial liabilities held at amortised cost comprise the group's short- and long-term creditors excluding deferred income and accrued expenditure. No discounting has been applied to these financial instruments on the basis that the periods over which amounts will be settled are such that any discounting would be immaterial. The values of basic financial instruments are given in note 18a.

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

Details of derivative financial instruments are given in note 18b.

p. Provisions

Provisions are recognised when Christian Aid has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense. No discounting has been applied on the basis that the amounts involved and the periods over which amounts will be settled are such that any discounting would be immaterial.

2. Donations from individuals

	2022 Unrestricted £'m	2022 Restricted £'m	2022 Total £'m	2021 Unrestricted £'m	2021 Restricted £'m	2021 Total £'m
Christian Aid Week	5.8	-	5.8	4.1	-	4.1
Appeals	5.9	11.6	17.5	5.0	4.8	9.8
Legacies	13.8	-	13.8	12.1	0.1	12.2
Regular gifts	12.5	0.3	12.8	12.1	-	12.1
Other donations	2.0	0.2	2.2	3.4	0.7	4.1
Total donations	40.0	12.1	52.1	36.7	5.6	42.3

Total donations of £52.1m (2021: £42.3m) includes £4.4m of tax recovered through tax efficient giving (2021: £4.1m).

Legacies of which we have been notified, but not recognised as income, are valued at £16.3m (2021: £15.8m).

Total donations include gifts in kind valued at £22,959 (2021: £45,794).

Donations received from the public and churches in the Isle of Man (excluding government grants) during 2021/22, included above, were £99,130 (2021: £63,217).

Donations received into Isle of Man are reported under Christian Aid Isle of Man AGCH.2659 Charity No: 1125.

3. Institutional grants

	Note	2022 Unrestricted £'m	2022 Restricted £'m	2022 Total £'m	2021 Unrestricted £'m	2021 Restricted £'m	2021 Total £'m
Foreign, Commonwealth and Development Office (FCDO)	19	-	2.2	2.2	0.5	6.7	7.2
European Commission		0.2	1.5	1.7	0.1	2.1	2.2
Irish Aid		-	1.4	1.4	-	1.2	1.2
United States Agency for International Development (USAID)		0.1	0.9	1.0	0.4	2.8	3.2
Scottish government		-	0.6	0.6	-	0.3	0.3
START Network	21	0.1	2.0	2.1	0.1	1.4	1.5
United Nations		0.2	10.6	10.8	0.2	17.5	17.7
Other governments and public authorities		0.5	5.0	5.5	0.6	6.5	7.1
Total institutional grants		1.1	24.2	25.3	1.9	38.5	40.4

Total Institutional grants from United Nations World Food Programme of £10.8m (2021: £17.7m) includes gifts in kind valued at £5.3m (2021: £11.4m). Grants received from the Isle of Man Government during 2021/22, included above in Other governments and public authorities, totalled £60,000 (2021: £nil).

4. Charitable activities

	2022 Unrestricted £'m	2022 Restricted £'m	2022 Total £'m	2021 Unrestricted £'m	2021 Restricted £'m	2021 Total £'m
UK Government – Department for International Development/ Foreign, Commonwealth and Development Office						
SABI accountability programme in Sierra Leone	-	-	-	0.5	-	0.5
STAR accountability programme in Ghana	-	-	-	2.2	-	2.2
Total income from charitable activities	-	-	-	2.7	-	2.7

5. Total operational expenditure

2022	Notes	Grants to partner organisations £'m	Other direct costs		Allocation of support costs		2022 Total £'m
			Staff costs £'m	Non staff costs £'m	Staff costs £'m	Non staff costs £'m	
		5.1			5.2	5.2	
Raising funds		-	4.9	5.1	0.9	0.7	11.6
Charitable activities							
Development		8.2	6.4	6.1	1.8	1.5	24.0
Humanitarian		16.4	7.2	6.7	2.1	1.6	34.0
Campaigning, advocacy and education		0.6	3.6	1.3	0.3	0.2	6.0
Total charitable activities		25.2	17.2	14.1	4.2	3.3	64.0
Total operational expenditure		25.2	22.1	19.2	5.1	4.0	75.6
2021							
2021	Notes	Grants to partner organisations £'m	Other direct costs		Allocation of support costs		2021 Total £'m
			Staff costs £'m	Non staff costs £'m	Staff costs £'m	Non staff costs £'m	
		5.1			5.2	5.2	
Raising funds		-	4.6	4.9	1.0	0.6	11.1
Charitable activities							
Development		16.3	9.0	4.8	3.0	2.2	35.3
Humanitarian		18.1	4.9	9.5	1.5	0.7	34.7
Campaigning, advocacy and education		0.4	4.1	2.2	0.8	0.7	8.2
Total charitable activities		34.8	18.0	16.5	5.3	3.6	78.2
Total operational expenditure		34.8	22.6	21.4	6.3	4.2	89.3

Expenditure on raising funds include all expenditure incurred by Christian Aid to raise funds for its charitable purposes. It comprises the costs of advertising, profile raising, digital fundraising, producing publications and printing and mailing fundraising material, costs incurred in commercial trading activities and investment management costs, the staff in these areas and an appropriate allocation of support costs.

Charitable activities includes expenditure incurred through grants to partners, direct programme implementation expenditure and operational activities and an appropriate allocation of support costs.

5.1 Grant expenditure analysed by region

	2022 £'m	2021 £'m	2022 %	2021 %
Africa	10.4	21.5	41%	62%
Asia and the Middle East	8.4	10.4	33%	30%
Latin America and the Caribbean	2.0	2.1	8%	6%
Europe	0.7	-	3%	0%
Global	3.7	0.8	15%	2%
Total grants to partner organisations	25.2	34.8	100%	100%

5.2 Allocation of support costs

	Basis of allocation	2022 Staff costs £m	2022 Other costs £m	2022 Total £m	2021 Total £m
Management and Facilities	Headcount	1.5	1.5	3.0	4.1
Finance and Compliance	Headcount	1.7	0.5	2.2	2.3
Human Resources	Headcount	0.9	0.3	1.2	1.5
Information and Communication Technology	Headcount	1.0	1.7	2.7	2.6
		5.1	4.0	9.1	10.5

Management and facilities includes project costs associated with our CRM and iPIMS systems.

Governance costs

Included within £2.2m Finance and Compliance is £0.7m (2021: £0.4m) for governance-related costs.

6. Staff and trustee costs

	2022 £'m	2021 £'m
Salaries	14.2	14.0
Pension contributions	0.9	0.8
National Insurance contributions	1.3	1.3
Benefits in kind	-	-
Total staff costs (Britain-, Ireland- and Spain-based)	16.4	16.1
Staff cost of overseas-based staff	10.1	11.6
Total staff costs	26.5	27.7

The key management of the charity comprises the Chief Executive and the five directors of the organisation (Corporate Services, Policy, Public Affairs and Campaigns, Fundraising and Supporter Engagement, Strategy and Change, and International). The total remuneration and benefits, including salary and employer's National Insurance and employer's pension contributions, of the key management personnel of the charity was £728,919 (2021: £676,360)

The salary of the Chief Executive, the highest paid employee, was £134,197 (2021: £127,908). The CEO's expenses were £501 (2021: £Nil).

Headcount by location	2022	2021
Britain-, Ireland- and Spain-based staff	340	381
Overseas-based staff	413	485
Total headcount	753	866

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

	2022	2021
£140,000 to £149,999	1	-
£120,000 to £139,999	1	1
£110,000 to £119,999	-	-
£100,000 to £109,999	2	-
£90,000 to £99,999	3	3
£80,000 to £89,999	3	3
£70,000 to £79,999	8	7
£60,000 to £69,999	12	10

Trustees' expenses and number of trustees who claimed expenses during the year

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 the cost of such trips being met by the charity. The total expenses paid to trustees was £391 (2021: £69). The number of trustees who claimed expenses is 2 (2021: 1).

7. Statement of financial activities

Net movement in funds is stated after the following charges:

	Consolidated group		Parent charity	
	2022 £'000	2021 £'000	2022 £'000	2021 £'000
Auditors' remuneration (exclusive of VAT)				
Fees payable to parent charity's auditors for the audit of the charity's annual accounts	50	50	50	50
Fees payable to parent charity's auditors for the audit of the charity's subsidiaries pursuant to legislation	4	3	4	3
Total audit fees	54	53	54	53
Other services	99	52	99	52
Total fees payable to parent charity's auditors	153	105	153	105
Rental costs in relation to operating leases – land and buildings	-	-	343	345
Investment manager's fee	50	38	50	38

8. Fixed assets

8a. Intangible fixed assets

	Computer software £'m	In development £'m	Total £'m
Cost			
At 1 April 2021	3.4	1.5	4.9
Additions	-	0.5	0.5
At 31 March 2022	3.4	2.0	5.4
Amortisation and impairment			
At 1 April 2021	2.9	0.2	3.1
Charge in year	0.2	0.4	0.6
At 31 March 2022	3.1	0.6	3.7
Net book value			
At 31 March 2022	0.3	1.4	1.7
At 1 April 2021	0.5	1.3	1.8
Held by parent charity	0.3	1.4	1.7

8b. Tangible fixed assets

	Central office freehold £'m	Leasehold improvements £'m	Computer equipment £'m	Office furniture, fittings & equipment £'m	Motor vehicles £'m	Total £'m
Cost						
At 1 April 2021	5.1	3.4	2.4	0.9	1.4	13.2
Additions	-	-	0.1	-	-	0.1
Disposals	-	-	-	-	(0.2)	(0.2)
At 31 March 2022	5.1	3.4	2.5	0.9	1.2	13.1
Depreciation						
At 1 April 2021	0.1	3.1	2.4	0.8	1.2	7.6
Charge in year	-	0.1	0.1	0.1	-	0.3
Disposals	-	-	-	-	(0.2)	(0.2)
At 31 March 2022	0.1	3.2	2.5	0.9	1.0	7.7
Net book value						
At 31 March 2022	5.0	0.2	-	-	0.2	5.4
At 1 April 2021	5.0	0.3	-	0.1	0.2	5.6
Held by parent charity	5.0	0.2	-	-	0.2	5.4

9. Investments

	Consolidated group		Parent charity	
	2022 £'m	2021 £'m	2022 £'m	2021 £'m
As at 31 March				
Fixed interest securities	2.9	2.9	2.9	2.9
Overseas equities	2.6	2.0	2.6	2.0
UK equities	0.4	0.4	0.4	0.4
Sterling deposits	4.2	5.1	4.2	5.1
Investments in subsidiary undertakings	-	-	0.4	0.4
Programme-related investments	0.1	0.2	0.1	0.2
Property-related investments	4.4	3.8	4.4	3.8
Total investments	14.6	14.4	15.0	14.8
Movement during the year				
At the beginning of the year	14.4	14.3	14.8	14.7
Cost of acquisitions	0.9	5.3	0.9	5.3
Disposals	(1.1)	(5.3)	(1.1)	(5.3)
Reclassified as cash	-	(0.3)	-	(0.3)
Net gains/(losses) on investment	0.4	0.4	0.4	0.4
	14.6	14.4	15.0	14.8

Christian Aid investments (cash, bonds and equities) are managed by Eden Tree, within a Board-approved ESG mandate.

Programme-related investments consists of social investment loans to co-operatives in Honduras. The Trustees are satisfied that making these loans constitute programme investments that furthers the objects of the charity.

Property-related investments were valued by Cluttons at 1 April 2022, resulting in £0.7m gain which was offset by losses in other investments.

10. Debtors

	Consolidated group		Parent charity	
	2022 £'m	2021 £'m	2022 £'m	2021 £'m
Prepayments	0.5	0.8	0.5	0.7
Accrued income	4.1	5.0	4.1	5.0
Other debtors	1.8	1.7	1.6	1.0
Amounts due from subsidiary undertakings	-	-	-	0.1
Total debtors	6.4	7.5	6.2	6.8

11. Liabilities

11.1 Creditors: amounts falling due within one year

	Consolidated group		Parent charity	
	2022 £'m	2021 £'m	2022 £'m	2021 £'m
Interest-free loans from supporters	0.1	0.1	0.1	0.1
Trade and other creditors	3.4	3.0	3.2	2.7
Deferred income	0.1	0.2	-	0.2
Tax and social security	0.5	0.7	0.5	0.7
Accruals	3.9	1.1	4.0	1.2
Total creditors	8.0	5.1	7.8	4.9

Movement on deferred income during the year:

	Consolidated group		Parent charity	
	2022 £'m	2021 £'m	2022 £'m	2021 £'m
Balance brought forward	0.2	0.9	0.2	0.8
Released to income	(0.2)	(0.9)	(0.2)	(0.8)
Received in year	0.1	0.2	-	0.2
Balance carried forward	0.1	0.2	-	0.2

11.2. Creditors: amounts falling due after more than one year

	Consolidated group		Parent charity	
	2022 £'m	2021 £'m	2022 £'m	2021 £'m
Long-term creditors	1.0	0.9	1.0	0.9

Christian Aid has recognised £1.0m (2021: £0.9m) of creditors falling due after more than one year. This amount relates to pension benefits due to overseas staff.

11.3. Provisions

	Consolidated group		Parent charity	
	2022 £'m	2021 £'m	2022 £'m	2021 £'m
Provisions	1.3	1.2	1.3	1.2

Christian Aid has recognised a liability of £1.3m (2021: £1.2m) for project provisions, paid annual leave, paid sick leave and termination benefits.

12. Future commitments

In addition to the amounts shown as creditors in these accounts, there are also commitments to projects which have been accepted in principle by Christian Aid's board and are expected to be recommended for funding in 2022/23.

	Consolidated group		Parent charity	
	2022 £'m	2021 £'m	2022 £'m	2021 £'m
Commitments	0.3	1.0	0.3	1.0

13. Operating lease income and commitments

At 31 March 2022, the total of future minimum operating lease income receivable under non-cancellable operating leases amounted to:

	Consolidated group		Parent charity	
	2022 £'m	2021 £'m	2022 £'m	2021 £'m
Land and buildings – within one year	0.3	0.1	0.3	0.1
Land and buildings – between two and five years	0.5	0.1	0.5	0.1
	0.8	0.2	0.8	0.2

At 31 March 2022, the total of future minimum lease commitments payable under non-cancellable operating leases amounted to:

	Consolidated group		Parent charity	
	2022 £'m	2021 £'m	2022 £'m	2021 £'m
Building leases – within one year	-	-	0.3	0.3
Building leases – between two and five years	-	-	1.4	1.0
	-	-	1.7	1.3

14. Unrestricted funds

	Opening balance £'m	Income £'m	Expenditure £'m	Gains and losses £'m	Transfers and adjustments £'m	Closing balance £'m
Consolidated group						
General funds	16.1	41.7	(37.5)	0.4	(8.8)	11.9
Land and property	5.0	-	-	-	-	5.0
Operational reserves	21.1	41.7	(37.5)	0.4	(8.8)	16.9
Other fixed assets	2.4	0.4	(0.7)	-	-	2.1
	23.5	42.1	(38.2)	0.4	(8.8)	19.0
Designated reserves	1.0	-	(1.0)	-	8.4	8.4
Consolidated group total unrestricted funds	24.5	42.1	(39.2)	0.4	(0.4)	27.4
Parent charity						
General funds	23.0	41.4	(37.5)	0.4	(8.4)	18.9
Designated reserves	1.0	-	(1.0)	-	8.4	8.4
Total unrestricted funds	24.0	41.4	(38.5)	0.4	-	27.3

A transfer of £8.4m has been made from General Reserves to a Designated Fund, to be specifically applied to additional grant payments to support communities (£6.0m) and a stabilisation fund of £2.4m for institutional fundraising for the next three years. Transfers and adjustments include an opening balance adjustment of £0.4m which relates to year-end revaluation adjustments.

14.1. Prior year unrestricted funds

	Opening balance £'m	Income £'m	Expenditure £'m	Gains and losses £'m	Transfers £'m	Closing balance £'m
Consolidated group						
General funds	12.2	41.1	(36.1)	0.4	(1.5)	16.1
Land and property	5.0	-	-	-	-	5.0
Operational reserves	17.2	41.1	(36.1)	0.4	(1.5)	21.1
Other fixed assets	3.1	1.2	(1.9)	-	-	2.4
	20.3	42.3	(38.0)	0.4	(1.5)	23.5
Designated reserves	-	-	-	-	1.0	1.0
Consolidated group total unrestricted funds	20.3	42.3	(38.0)	0.4	(0.5)	24.5
Parent charity						
General funds	18.6	40.3	(34.8)	0.4	(1.5)	23.0
Designated reserves	-	-	-	-	1.0	1.0
Total unrestricted funds	18.6	40.3	(34.8)	0.4	(0.5)	24.0

15. Restricted funds

Consolidated group	Opening balance £'m	Income £'m	Expenditure £'m	Transfers £'m	Closing balance £'m
Christian Aid humanitarian appeals:					
East Africa Crisis Appeal 2017	0.2	-	(0.1)	-	0.1
Nepal Earthquake 2015	0.6	(0.2)	(0.2)	-	0.2
Syria Crisis 2013	0.2	-	(0.2)	-	0.0
Rohingya Crisis Appeal 2017	0.4		(0.3)		0.1
Kerala Floods Crisis 2018	0.1		-		0.1
Malawi - Zimbabwe Cyclone Idai 2019	1.6		(1.1)		0.5
Coronavirus Emergency Appeal 2020	0.8	0.4	(0.8)		0.4
Lebanon Crisis Appeal 2020	0.2		(0.2)		0.0
Hurricane Iota Appeal 2020	0.1	-	(0.1)	-	-
Gaza Middle East Crisis Appeal 2012	-	0.1	(0.1)	-	-
Hunger Appeal 2021	-	1.4	(0.7)	-	0.7
Haiti Earthquake Appeal emergency 2021	-	0.6	(0.2)	-	0.4
Afghanistan Crisis Appeal 2021	-	1.6	(0.1)	-	1.5
Ukraine Crisis Appeal 2022	-	1.9	(0.7)	-	1.2
	4.2	5.8	(4.8)	-	5.3
Disasters Emergency Committee appeals:					
Malawi/Zimbabwe Cyclone Idai 2019	(0.1)	-		-	(0.1)
Coronavirus Emergency Appeal 2020	(0.3)	1.9	(1.8)		(0.1)
Afghanistan Crisis Appeal 2021	-	0.9	(0.9)	-	-
Ukraine Crisis Appeal 2022	-	1.9	(1.9)	-	-
	(0.4)	4.7	(4.5)	-	(0.2)
Christian Aid and DEC appeals	3.8	10.5	(9.3)	-	5.1
Charity gifts and other	0.1	0.5	(0.4)	-	0.2
Denominational appeals	-	0.2	(0.2)	-	-
In Their Lifetime	0.8	0.4	(0.3)	-	0.9
Denominational appeals, charity gifts and other	0.9	1.1	(0.9)	-	1.1
Legacies	0.4	-	(0.1)	-	0.3
Appeals and other donations	5.2	11.6	(10.3)	-	6.5
Institutional grants	2.6	24.7	(26.1)	-	1.2
Total restricted funds	7.8	36.3	(36.4)	-	7.7

Parent charity	Opening balance £'m	Income £'m	Expenditure £'m	Transfers £'m	Closing balance £'m
Appeals and other donations	4.9	11.6	(10.3)	0.3	6.5
Institutional grants	2.9	24.7	(26.1)	(0.3)	1.2
Total restricted funds	7.8	36.3	(36.4)	-	7.7

Negative restricted funds have arisen where expenditure is made in advance of anticipated income, and it is expected that the negative balances will be cleared in future accounting periods.

15.1. Prior year restricted funds

	Opening balance £'m	Income £'m	Expenditure £'m	Transfers £'m	Closing balance £'m
Consolidated group					
Christian Aid humanitarian appeals:					
East Africa Crisis Appeal 2017	0.4	-	(0.2)		0.2
Nepal Earthquake 2015	1.6	-	(1.0)	-	0.6
Syria Crisis 2013	0.3	-	(0.1)	-	0.2
South Asia floods 2016	0.1	-	(0.1)		-
Rohingya Crisis Appeal 2017	0.4	0.1	(0.1)	-	0.4
Kerala Floods Crisis 2018	0.1	-	(0.1)	-	-
Indonesia Tsunami Appeal 2018	0.3	-	(0.3)	-	-
Malawi/Zimbabwe Cyclone Idai 2019	1.9	-	(0.3)	-	1.6
Coronavirus Emergency Appeal 2020	-	2.1	(1.3)	-	0.8
Lebanon Crisis Appeal 2020	-	0.5	(0.3)	-	0.2
Hurricane Iota Appeal 2020	-	0.1	-	-	0.1
	5.2	2.8	(3.8)	-	4.2
Disasters Emergency Committee appeals:					
Indonesia Tsunami Appeal 2018	0.1	-	(0.1)	-	-
Malawi/Zimbabwe Cyclone Idai 2019	0.1	0.4	(0.6)	-	(0.1)
Coronavirus Emergency Appeal 2020	-	0.6	(0.9)	-	(0.3)
	0.2	1.0	1.5)	-	(0.3)
Christian Aid and DEC appeals	5.4	3.8	(5.3)	-	3.9
Charity gifts and other	(0.4)	0.5	(0.6)	0.5	0.1
Denominational appeals	0.1	0.2	(0.2)	-	-
In Their Lifetime	0.3	0.7	(0.1)	-	0.8
Denominational appeals, charity gifts and other	0.0	1.4	(0.9)	0.5	0.9
Legacies	0.6	-	(0.2)	-	0.4
Appeals and other donations	6.0	5.2	(6.5)	0.5	5.2
Institutional grants	8.4	38.9	(44.7)	-	2.6
Total restricted funds	14.4	44.1	(51.2)	0.5	7.8
	Opening balance £'m	Income £'m	Expenditure £'m	Transfers £'m	Closing balance £'m
Parent charity					
Appeals and other donations	5.6	5.1	(6.4)	0.5	4.9
Institutional grants	9.8	38.6	(45.5)	-	2.9
Total restricted funds	15.4	43.7	(51.9)	0.5	7.8

16. Analysis of net assets

Fund balances as at 31 March 2022 are represented by:

	Unrestricted funds		Restricted funds	Total £'m
	Fixed assets £'m	Other £'m	£'m	
Consolidated group				
Fixed assets	7.1	-	-	7.1
Investments	-	14.6	-	14.6
Current assets	-	13.7	10.0	23.7
Current liabilities	-	(5.7)	(2.3)	(8.0)
Long-term liabilities	-	(1.0)	-	(1.0)
Provisions	-	(1.3)	-	(1.3)
Total net assets	7.1	20.3	7.7	35.1
Parent charity				
Fixed assets	7.1	-	-	7.1
Investments	-	15.0	-	15.0
Current assets	-	13.0	10.0	23.0
Current liabilities	-	(5.5)	(2.3)	(7.8)
Long-term liabilities	-	(1.0)	-	(1.0)
Provisions	-	(1.3)	-	(1.3)
Total net assets	7.1	20.2	7.7	35.0

16.1 Prior year analysis of net assets

Fund balances as at 31 March 2021 are represented by:

	Unrestricted funds		Restricted funds	Total £'m
	Fixed assets £'m	Other £'m	£'m	
Consolidated group				
Fixed assets	7.4	-	-	7.4
Investments	-	14.4	-	14.4
Current assets	-	9.9	7.8	17.7
Current liabilities	-	(5.1)	-	(5.1)
Long-term liabilities	-	(0.9)	-	(0.9)
Provisions	-	(1.2)	-	(1.2)
Total net assets	7.4	17.1	7.8	32.3
Parent charity				
Fixed assets	7.4	-	-	7.4
Investments	-	14.4	0.4	14.8
Current assets	-	9.2	7.4	16.6
Current liabilities	-	(4.9)	-	(4.9)
Long-term liabilities	-	(0.9)	-	(0.9)
Provisions	-	(1.2)	-	(1.2)
Total net assets	7.4	16.6	7.8	31.8

17. Subsidiary undertakings and related party transactions

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

Christian Aid International (CA INT)

A charitable foundation registered in Spain, Christian Aid International operates under the brand name InspirAction with the objective of raising awareness of, and funds for, some of the world's poorest and most marginalised communities. Christian Aid is the sole member with authority to appoint and remove trustees from the foundation and Christian Aid International is therefore consolidated by virtue of common control. It is consolidated on a line-by-line basis in the Christian Aid group financial statements, in line with FRS 102. The Christian Aid International year end was 31 March 2022.

The British and Irish Churches Trust Ltd (BICT)

A charitable company limited by guarantee, incorporated in England and Wales. It owns the freehold title to Interchurch House and three residential properties, acting as custodian trustee for Christian Aid and Churches Together in Britain and Ireland (CTBI). The year end of this company was 31 December 2021, 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 Interchurch House.

Christian Aid Trading Ltd (CAT)

A company limited by share capital, incorporated in England and Wales. Its two shares are held by Christian Aid. Christian Aid Trading Ltd carries out the trading and commercial promotional activities of Christian Aid, the incorporated charity. The net taxable profit is transferred by Gift Aid to Christian Aid. The Christian Aid Trading Ltd year end was 31 March 2022.

Change Alliance (CH A)

A company limited by share capital, incorporated in India. Its shares are held by employees of Christian Aid as nominees. Change Alliance India is a for-profit organisation which, with partners, is currently undertaking Christian Aid's activities in India. The Change Alliance year end was 31 March 2022.

Nyuki Hubs Kenya Limited

A company limited by share capital, incorporated in Kenya, wholly owned by Christian Aid UK. Its board is made up of employees of Christian Aid. Nyuki Hubs is a for-profit organisation which, with partners, is currently undertaking some of Christian Aid's activities in Kenya. The Nyuki Hubs year end was 31 December 2021. This subsidiary has not been consolidated in current or previous financial periods, due to immateriality.

17.1 Subsidiary undertakings

	2022 CA INT £'m	2022 BICT £'m	2022 CAT £'m	2022 CH A £'m	2021 CA INT £'m	2021 BICT £'m	2021 CAT £'m	2021 CH A £'m
Total income	-	0.9	0.1	0.2	0.1	0.9	0.1	0.7
Total expenditure	-	(0.9)	-	(0.2)	(0.1)	(0.9)	-	(0.7)
Net income	-	-	0.1	-	-	-	0.1	-
Gift Aided to Christian Aid			(0.1)				(0.2)	
Retained surplus/(deficit) for the year	-	-	-	-	-	-	(0.1)	-
Total assets	0.2	0.1	0.1	0.5	0.2	0.1	0.1	0.4
Total liabilities	-	(0.1)	-	(0.2)	-	-	-	(0.1)
Total funds	0.2	-	0.1	0.3	0.2	0.1	0.1	0.3

CA INT = Christian Aid International; BICT = The British and Irish Churches Trust Ltd; CAT = Christian Aid Trading Ltd; CH A = Change Alliance.

17.2 Related party transactions

There have been no related party transactions that require disclosure other than transactions with subsidiary and associated companies, as follows:

	2022 £'m	2021 £'m
1. Grants made to subsidiary undertakings		
InspirAction	-	0.1
2. Donations received under Gift Aid from subsidiary undertakings		
Profit donated by CA Trading Ltd	0.1	0.2
3. Payments made to subsidiary undertakings for services rendered in connection with Christian Aid's programme in India		
Christian Aid consultancy fees	0.5	0.6
4. Payments made to subsidiary undertakings for rental of Inter Church House		
The British and Irish Churches Trust Ltd	0.9	0.9

18. Financial instruments

Basic financial instruments

At the balance sheet date, the charity held financial assets at amortised cost of £15.0m (2021: £14.7m).

19. Foreign, Commonwealth and Development Office (FCDO)

In the year ended 31 March 2022, grants totalling £2.3m (2021: £7.2m) were received by Christian Aid from FCDO, as follows:

	2022 Unrestricted £'000	2022 Restricted £'000	2022 Total £'000	2021 Total £'000
UK Aid Match – South Sudan and Nigeria, Kenya, Malawi	-	869	869	876
European Interagency Security Forum			-	174
For specific programmes in:				
Ethiopia	1	1	-	(386)
Global – UK Aid Connect (Civil Society Fund)	36	999	1,035	2,458
Sierra Leone	-	-	-	992
Nigeria	-	-	-	2,283
Kenya	1	-	1	265
Bangladesh	(15)	377	362	149
Burkina Faso	-	-	-	386
	22	2,246	2,268	7,197

20. Cordaid* funding

Consolidated group	Opening balance £'000	Income £'000	Expenditure			Closing balance £'000
			Salaries £'000	Other costs £'000	Grants to partners £'000	
EU Volunteers – Capacity Building	(24)	4	-	-	-	(20)
Nigeria Joint Response	(249)	67	(33)	(24)	261	22
Total Cordaid funding	(273)	71	(33)	(24)	261	2

*Reported as ICCO in last year's accounts; the organisation merged with Cordaid in January 2021.

21. START Network* funding

In the year ended 31 March 2022, grants totalling £2.1m (2021: £ 1.5m) were received by Christian Aid from START Network, as follows:

	2022 Unrestricted £'000	2022 Restricted £'000	2022 Total £'000	2021 Total £'000
START Fund:				
- Asia, Middle East and Latin America	23	380	403	915
- Africa	104	1,609	1,712	602
Total START Network funding	127	1,988	2,115	1,517

* START Network is a network of 42 aid agencies supporting humanitarian work around the world.

22. Pensions

a. Defined benefit (final salary) funded pension scheme

The employer operates a defined benefit scheme in the UK. The scheme is closed to future accrual with effect from 30 June 2007, but has retained the salary link for active members. An actuarial valuation was carried out as at 30 September 2020 and the results of this have been updated to 31 March 2022 by a qualified actuary, independent of the scheme's sponsoring employer.

The actuarial valuation as at 30 September 2020 showed a surplus of £1,555,000. Due to the Scheme's funding position, the employer agreed with the Trustees that no employer contributions are due from 1 April 2022 until 31 March 2025 and during that period all the expenses of running the Scheme will be paid from the Scheme assets. Prior to 1 April 2022, the employer paid contributions of £98,200 per annum to cover expenses of running the Scheme with levies to the Pension Protection Fund payable in addition.

On 26 October 2018, a court ruling confirmed that UK pensions with Guaranteed Minimum Pensions (GMPs) accrued from 17 May 1990 must equalise for the different effects of these GMPs between men and women. As last year an allowance of 0.32% is included in the liabilities to allow for the impact of GMP equalisation.

In July 2021, the Pensions Trust (TPT, on behalf of the trustees for the closed final salary pension scheme) notified Christian Aid that they had undertaken a review of how some historic changes to Scheme benefits were implemented and as a consequence would now be seeking court direction on whether they had been applied correctly. TPT will ask the court for direction as to when certain changes to Scheme benefits, made under the Scheme's governing documents, took proper legal effect. This type of court application by pension scheme trustees is not uncommon in situations of legal uncertainty.

In May 2022, TPT updated Christian Aid: 'On advice from Counsel to look more widely than the initial review of the Scheme Documents, we started due diligence work to identify any additional items that would be relevant to the issues to be considered by the Court. This stage has included a review of benefit changes that have been made by making amendments to the Rules, as well as your Scheme Document. A potential new item has come out of this stage of the review. It relates to changes in legislation made by the Government to the measure of inflation used for increasing pensions already in payment and how this interacts with members' pensions provided under the Rules. We anticipate that the documents will be filed with the Court during Q2 of 2023 and that the Court will provide a ruling at the earliest in Q4 2024. Depending on the findings included within the Court ruling we may then need to seek further clarifications from the Court. Once the Court ruling has been made, we will be able to discuss with you any funding and investment implications for the Scheme.'

Mercer, the Scheme actuary, has calculated that a decision of the court in favour of the Scheme members (and against the Pension trustee) could lead to an increase in Scheme liabilities of some 6% for the Christian Aid Final Salary Scheme (equivalent to £5.6m, estimated on the assumptions used for the funding of the pension scheme as at 30 September 2021). No provision has been made in these financial statements as TPT will be making the case that they have administered the Scheme correctly (in which case no additional liabilities would emerge) and the Scheme continues to be administered on the basis the current practice is correct. Furthermore, the Scheme continues to carry a surplus under the valuation assumptions used for our financial statements, and the reported surplus, which is limited to nil for the purposes of our financial statements, is well in excess of the potential additional liabilities.

(i) Present values of defined benefit obligation, fair value of assets and defined benefit asset/(liability)

	2022	2021
	£'m	£'m
Fair value of plan assets	96.8	95.1
Present value of defined benefit obligation	(74.5)	(76.0)
Surplus	22.3	19.1
Defined benefit asset/(liability) to be recognised	-	-

(ii) Reconciliation of opening and closing balances of the defined benefit obligation

	2022 £'m	2021 £'m
Defined benefit obligation at start of period	76.0	63.8
Expenses	-	-
Interest expense	1.6	1.5
Past service cost/(credit) – plan amendments	-	-
Actuarial losses/(gains)	(0.9)	12.1
Benefits paid	(2.2)	(1.4)
Experience (gain)/loss on liabilities	-	-
Defined benefit obligation at end of period	74.5	76.0

(iii) Reconciliation of opening and closing balances of the fair value of plan assets

	2022 £'m	2021 £'m
Fair value of plan assets at start of period	95.1	89.9
Interest income	2.0	2.1
Expenses	(0.1)	(0.1)
Actuarial gain/(loss)	2.0	4.5
Employer contributions	0.1	0.1
Benefits paid and expenses	(2.2)	(1.4)
Fair value of scheme assets at the year end	96.8	95.1

The actual return on the scheme assets over the period ended 31 March 2022 was £4.0m (2021: £6.6m).

The best estimate of contributions to be paid by the employer for the period commencing 1 April 2022 is £0.1m.

This includes an allowance for expenses. The PPF levy is payable in addition by the employer.

(iv) Defined benefit costs recognised in the Statement of Financial Activities

	2022 £'m	2021 £'m
Expenses	0.1	0.1
Defined benefit costs recognised in statement of financial activities	0.1	0.1
Return on plan assets (excluding amounts included in net interest cost) – gain/(loss)	2.0	4.5
Experience gains and losses arising on the plan liabilities – gain/(loss)	(1.7)	1.0
Effects of changes in the demographic and financial assumptions underlying the present value of the plan liabilities – gain/(loss)	2.6	7.7
Effects of changes in the amount of surplus that is not recoverable (excluding amounts included in net interest cost) – gain/(loss)	(2.9)	(13.2)
Total amount recognised in other recognised gains/(losses)	-	-

(v) Assets

	Value at 31 March 2022 £'m	Proportion %	Value at 31 March 2021 £'m	Proportion %
Equities	-	0%	-	0%
Bonds	85.4	88%	85.8	90%
Other	11.4	12%	9.3	10%
Total assets	96.8	100%	95.1	100%

None of the fair values of the assets shown above include any direct investments in the employer's own financial instruments or any property occupied by, or other assets used by, the employer.

(vi) Assumptions

	2022	2021
Discount rate	2.78%	2.15%
Inflation assumption – Retail Price Index	3.54%	3.25%
Inflation assumption – Consumer Price Index	3.27%	2.95%
Rate of increase in salaries	3.00%	2.00%
Allowance for revaluation of deferred pensions of RPI or 5% p.a. if less	3.54%	3.25%
Allowance for pension in payment increases of CPI or 5% p.a. if less	3.13%	2.85%
Allowance for pension in payment increases of CPI or 3% p.a. if less	2.43%	2.30%
Allowance for commutation of pension for cash at retirement	75% of maximum	75% of maximum

The mortality assumptions adopted at 31 March 2022 imply the following life expectancies:

	2022	2021
	Years	Years
Male pensioner – currently 65	22.0	21.8
Female pensioner – currently 65	24.4	24.2
Male non-pensioner – currently 65	23.6	23.4
Female non-pensioner – currently 65	25.8	25.7

b. Defined contribution pension scheme

The total cost of the defined contribution pension scheme to the charity was £0.9m (2021: £0.9m). There were no outstanding or prepaid contributions at 31 March 2022.

Reference and administrative details

Board of Trustees

Chair:

John Sentamu^{1,2,3,4,5} (from November 2021)
Rowan Williams^{1,2,3,4,5} (until November 2021)

Vice Chair:

Nick Moberly¹

Other trustees:

Hazel Baird¹
Richard Calvert^{2,3} (from November 2021)
Alexis Chapman^{2,3,5} (until November 2021)
Jennifer Cormack^{2,4} (until November 2021)
Mark Currie²
Giles Fraser⁴ (from November 2021)
Bala Gnanapragasam¹ (until November 2021)
Pippa Greenslade^{3,5}
Nontando Hadebe³ (from November 2021)
Liz Hughes
Carol Hui^{1,3} (from November 2021)
Martin Johnstone
Mukami McCrum³
Nan Powell-Davies
Maggie Swinson^{1,4}
Valerie Traore (until November 2021)

Board advisers

Duncan Brown^{3,5}
Chris Butler²
Paul Goodliff⁴
Linda Holbeche³
Simon Horner-Long²
Mick Howard⁵
Helia Mateus¹
Amanda Phillips²
Lyn Weston²

1. Audit and Risk Committee
2. Finance, Fundraising and Investment Committee
3. HR Governance and Strategy Committee
4. Board Governance and Nominations Committee
5. Remuneration Committee

Executive officers

Chief Executive

Amanda Khozi Mukwashi (until December 2021)
Patrick Watt (from December 2021)

Chief Operating Officer

Martin Birch

Other executive officers

Fundraising and Supporter Engagement –
Nick Georgiadis
International – Ojobo Ode Atuluku
Policy, Public Affairs & Campaigns –
Patrick Watt/Karimi Kinoti
Strategy and Global Change –
Mervyn McCullagh

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Standard Chartered Bank
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London EC3R 8AQ

Pension advisers

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

Acknowledgements

Sponsoring churches

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

Acknowledgements

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

Individual supporters

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

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

Institutions, agencies, corporates and trusts

ACBAR	European Commission DG ECHO (European Civil Protection and Humanitarian Aid Operations)
ACT Alliance	European Commission INTPA/EuropeAid
ACT Church of Sweden	Foreign, Commonwealth and Development Office
Act for Peace Australia	Gaia Energy Brokers Ltd
Action Aid Italy	German Red Cross
Action Aid UK	The Global Fund to Fight AIDS, Tuberculosis and Malaria
Allan and Nesta Ferguson Charitable Trust	Guernsey Overseas Aid and Development Commission
AquAid	Health Poverty Action
The Ashden Trust	Helpage International
Bank of Ireland Staff Fund	Icelandic Church Aid
The Blandford Lake Trust	International Fund for Agricultural Development
Bread for the World Germany	Internet Society Foundation – SCILLS Program
The British Academy	Irish Aid
Caritas Austria	Islamic Relief Worldwide
Charles Stewart Mott Foundation	Isle of Man Government
Church Communities UK	Kerk in Actie
Comic Relief	Latham & Watkins
Coopi Italia	Mercy Corps UK
Cordaid	MIF – Multilateral Investment Fund (IDB Group)
DanChurchAid	Monsoon Accessorize Trust
Davy Charitable Foundation Service	Nethope
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	New Venture Fund
Diakonia Sweden	Norwegian Church Aid
Disasters Emergency Committee (DEC)	Oxfam GB
Electric Aid	Oxfam Intermón
elrha	Patterson Belknap Webb & Tyler
The Entertainer	
European Climate Foundation	

Peace Nexus

Primate's World Relief and Development Fund

Roughley Charitable Trust

Save the Children UK

Scottish Government

Simmons & Simmons

SOAS University of London

START Network

Swiss Agency for Development Cooperation (SDC)

Swiss Church Aid (HEKS)

Traidcraft

Trocaire

UK Research and Innovation

UN Women

UNICEF

United Methodist Committee on Relief (UMCOR)

United Nations Development Programme (UNDP)

United Nations Food and Agriculture Organisation (UNFAO)

United Nations High Commissioner for Refugees (UNHCR)

United Nations International Organisation for Migration (IOM)

United Nations Office for Project Services (UNOPS)

United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA)

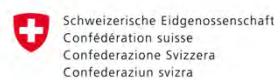
United Nations World Food Programme (UN WFP)

United States Agency for International Development (USAID)

Welsh Government/Llywodraeth Cymru

World Vision Malawi

The Zochonis Charitable Trust



Next page: Kinywa Jacob prepares jerrycans to transport water from the dam that Christian Aid partner ADSE has built close to his village in Kenya. Previously, collecting water took eight hours, but the new dam has cut that to an hour.



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Christian Aid is a member of

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