

**BISHOPS' APPEAL ACCOUNT 2017****INCOME & EXPENDITURE ACCOUNT**

Year ended 31 December

	2017	2016
	€	€
<b>INCOME</b>		
Contributions	487,560	446,402
Deposit Interest	298	311
Sterling translation (loss)/gain	(2,358)	(13,366)
Currency exchange loss	-	(160)
Tax refunds	17,394	20,459
	<u>502,894</u>	<u>453,646</u>
<b>EXPENSES</b>		
Personal Costs	19,921	8,140
Administration Expenses	15,421	31,354
	<u>35,342</u>	<u>39,494</u>
<b>OPERATING SURPLUS FOR YEAR</b>	<u>467,552</u>	<u>414,152</u>
Grants Paid	584,907	457,253
(Deficit) for the year	<u>(117,355)</u>	<u>(43,101)</u>

**BISHOPS' APPEAL CONTRIBUTIONS**

	2017		2016	
	Stg£	€	Stg£	€
ARMAGH	36,413	1,212	28,275	1,741
CLOGHER	22,646	2,987	15,149	2,346
CONNOR	28,983	50	28,029	80
DERRY & RAPHOE	37,962	12,829	32,103	13,684
DOWN & DROMORE	44,584	-	14,454	5,000
KILMORE	2,038	3,385	197	12,199
ELPHIN	-	3,143	-	5,722
CASHEL & OSSORY	735	57,605	-	30,617
FERNS	-	16,003	-	8,227
CORK	-	21,773	-	32,497
DUBLIN	70	75,797	-	103,638
LIMERICK	-	13,411	-	11,929
MEATH & KILDARE	-	21,274	-	35,510
TUAM	-	13,041	-	19,161
INDIVIDUALS (INCL. LEGACIES)	-	-	-	-
REFUND	(1,102)	-	(164)	(926)
OTHER	<u>13,629</u>	<u>35,661</u>	<u>7,022</u>	<u>18,445</u>
TOTALS	<u>185,958</u>	<u>278,171</u>	<u>125,065</u>	<u>299,870</u>
TOTALS IN EURO		<u>487,560</u>		<u>446,402</u>

**BISHOPS' APPEAL GRANTS PAID**

TYPE OF DEVELOPMENT	2017	2016
	€	€
Disaster Relief	155,234	116,400
Health & Medical	129,255	80,413
Education/Communications	164,729	148,311
Rural Development	<u>135,689</u>	<u>112,129</u>
Totals	<u>584,907</u>	<u>457,253</u>
DEVELOPMENT AGENCY		
Christian Aid	149,008	111,334
CMSI	77,507	75,847
Feed the Minds	47,127	16,464
Tearfund	84,445	59,844
Others	<u>226,820</u>	<u>193,764</u>
Totals	<u>584,907</u>	<u>457,253</u>

**BISHOPS' APPEAL GRANTS PAID**

<b>GEOGRAPHICAL LOCATION</b>		
<b><i>AFRICA - €227,192;Stg£167,014</i></b>		
<b>Project</b>	<b>Location</b>	<b>Agency</b>
Access to Healthcare & Education	Kenya	Christian Aid
Alternative Literacy & Income Generation	Malawi	Feed the Minds
Asra Hawariat School Fund	Ethiopia	Asra Hawariat
Bridging Project	Ethiopia	Tearfund
Cassava Growing Project	Kenya	Gorta
East Africa Crisis Appeal	East Africa	Christian Aid
East Africa Crisis Appeal	East Africa	Tearfund
Education for Sustainable Income Generation	Dem Rep of Co	CMSI
Freedom through Mobility Project	Tanzania	Motivation
Harman Scholarship	Zambia	CMSI
I am a Girl	Uganda	Fields of Life
Improving Access to Water	Togo	Gorta
Literacy Project	Ethiopia	Mothers' Union
Literacy Project	Dem Rep of Con	Feed the Minds
Literacy Project	Ethiopia	Mothers' Union
MAJI (Tuam Diocesan Project)	Kenya	CMSI
Making the Most of Maize	Burundi	Christian Aid
Phase 2 Emergency Response	South Sudan	CMSI
Rainwater Harvesting Project	Uganda	Fields of Life
Refugee Children Support Programme	Uganda	CMSI
Send a Cow	Kenya	Send a Cow
Vocational Training & Employment	Sierra Leone	Christian Aid
Water Filter Project	Uganda	Fields of Life
<b><i>ASIA - €93,344;£43,280</i></b>		
Christian Aid – Bihar India	India	Christian Aid
Christian Aid Rohingya Refugee Crisis	Myanmar	Christian Aid
Envisioning the Church & Keeping Safe	Cambodia	Tearfund
Essential Lifesaving Medicines	Yemen	Tearfund
Good for the Sole (Meath & Kildare Dioc Project)	India	Leprosy Mission
Refugee Crisis Appeal	Syria	Christian Aid
Refugee Crisis Appeal	Syria	Tearfund
Rohingya Refugee Crisis	Bangladesh	Tearfund
Rohingya Refugee Crisis Appeal	Myanmar	Medicine Sans Fro
Vocational Education & Community Development	India	Feed the Minds
Women's Health Project	Nepal	CMSI
Women's Healthcare	India	Friends of Hope
<b><i>CENTRAL AMERICA - €6,223;£1,820</i></b>		
Haiti Hurricane Matthew Appeal	Haiti	Christian Aid
<b><i>OTHER - €5,000</i></b>		
What in the World – TV Series 9	Direct	KMF
<b><i>SOUTH AMERICA - €14,308</i></b>		
Building Resilience	Bolivia	Christian Aid



## ***Report on the audit of the financial statements of the Church of Ireland Bishops Appeal***

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### **Opinion**

In our opinion, the Church of Ireland Bishops Appeal's financial statements for the year ended 31 December 2017 have been properly prepared, in all material respects, in accordance with the basis of preparation and the accounting policies on page 8 of the financial statements.

We have audited the financial statements, which comprise:

- the Balance Sheet as at 31 December 2017;
- the Income and expenditure account for the year then ended;
- the accounting policies; and
- the notes to the financial statements.

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### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)").

Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### ***Independence***

We remained independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, which includes IAASA's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

### ***Emphasis of matter - Basis of preparation***

In forming our opinion on the financial statements, which is not modified, we draw attention to the fact that the accounting policies used and disclosures made are not intended to, and do not, comply with the requirements of Generally Accepted Accounting Practice in Ireland.

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### **Conclusions relating to going concern**

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

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

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the entity's ability to continue as a going concern.



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## **Reporting on other information**

The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The Advisory Committee is responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance 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 an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of 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 based on these responsibilities.

## **Responsibilities for the financial statements and the audit**

### *Responsibilities of the Advisory Committee for the financial statements*

As explained more fully in the Advisory Committee's Responsibilities Statement set out on page 4, the Advisory Committee is responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they have been properly prepared in accordance with the basis of preparation and accounting policies on page 8 in the financial statements and for determining that the basis of preparation and accounting policies are acceptable in the circumstances.

The Advisory Committee is also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Advisory Committee is responsible for assessing the entity'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 Advisory Committee either intends to liquidate the entity or to cease operations or have no realistic alternative but to do so.

### *Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority website at: [https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our auditors' report.



*Use of this report*

This report, including the opinion, has been prepared for and only for the Advisory Committee as a body for management purposes in accordance with our engagement letter dated 20 November 2017 and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come, including without limitation under any contractual obligations of the entity, save where expressly agreed by our prior consent in writing.

*Price waterhouse Coopers*  
PricewaterhouseCoopers  
Chartered Accountants  
Dublin  
16 March 2018