



**Christian Blind Mission
(United Kingdom) Limited**

**Report and Financial Statements
Year Ended 30 June 2017**

Company number 03148424
Charity number 1058162

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Cover image: Berthine is blind from River Blindness, but thanks to CBM supporters, her granddaughter is now protected from the disease.

Legal and administrative details

Trustees

Jan Flawn CBE (Chair)
Edwin Godfrey
Adrian Hopkins MBE
Rachel Jones
Janine King
Chinwe Osuchukwu
Kirsty Smith
Max Teare
Kristin van Zwieten

Secretary and Registered Office

Philip Nye, CBM UK, Oakington Business Park, Dry Drayton Road, Oakington, Cambridge, CB24 3DQ

Chief Executive

Kirsty Smith

Leadership Team

Director of Fundraising and Communications – Harriet Millward
Director of International Programmes – James Thornberry
Director of Finance and Corporate Services – Philip Nye
Projects Director – Jan Webster (joined Jan 2017)
Chief Executive Officer, BasicNeeds UK – Adrian Sell (joined July 2017)

Company Number

03148424

Charity Numbers

1058162 (England and Wales) SC041101 (Scotland)

Bankers

Lloyds Bank plc, Black Horse House, Castle Park, Cambridge, CB3 0AR

Auditors

BDO LLP, 55 Baker Street, London, W1U 7EU

From our Chair, Jan Flawn CBE

CBM has been changing lives across the world for over 100 years but this year we celebrated 21 years since our launch in the UK. This has been an opportunity to thank supporters for their life-changing generosity and celebrate what we've achieved together. Since 1996, supporters like you, medical and disability experts, staff and volunteers have played a vital role in transforming lives in some of the poorest communities.

But this milestone also led us to reflect on the huge task still ahead and to share our ambitious plans for the future. People with disabilities living in poverty are still the world's forgotten people, often denied the opportunity to go to school, earn a living or have a voice. Millions of people are still needlessly blind because they can't access simple treatment or support. With your help, we can change this.

Thanks to our amazing supporters, we have been able to significantly increase our spending this year on programmes in the world's poorest places. None of our work would be possible without your prayers, gifts and support. Together, we are making a difference, and with your help, we will build on our strong foundations and do even more.



A handwritten signature in black ink, appearing to read 'Jan Flawn', with a stylized flourish at the end.

From our Chief Executive, Kirsty Smith

I have worked with the world's poorest communities throughout my career, and been driven by a desire to challenge injustice and inequality in order to build a fairer world. But until joining CBM in 2012, I'd heard little about the multiple challenges and barriers faced by people with disabilities. One in seven of the world's population lives with a disability, the majority in low- or middle-income countries. These are the world's most forgotten and marginalised people, often hidden away in their communities but also left behind by international efforts to tackle poverty.



Thanks to supporters like you, CBM is helping people with disabilities break the vicious cycle of poverty and disability and to ensure their voices are heard. Following Jesus' example, we seek out those whom others leave behind: children who are blind and excluded because they can't access sight-saving treatment; men and women in disaster zones who can't access food or shelter because they struggle to walk; people with disabling mental health conditions who are abused or neglected because of ignorance and social stigma; families living in poverty at risk of disabling diseases.

As you read this report, I hope you feel proud of the incredible things your support has achieved and inspired to help build a world where no one is left behind.

A handwritten signature in black ink, which appears to read 'K Smith'. The signature is stylized and fluid.

Our Year in Pictures



Rwandan women's sitting volleyball team, sponsored by CBM, became the first African women's team to compete in that event at the Rio Paralympics in September.



CBM responded to help people with disabilities rebuild their lives and livelihoods after Haiti is hit by Hurricane Matthew, its worst storm in decades.



8 year-old Whitney from Uganda could see for the first time in 4 years after sight-restoring cataract surgery. CBM supporters shared in her journey through live updates.

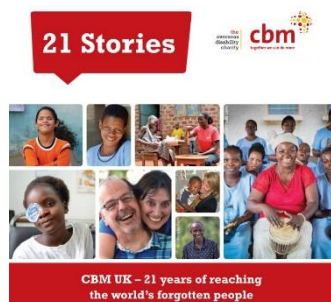


In targeted regions, people no longer live with the threat of blinding Trachoma, thanks to CBM's work with partners in Uganda and Malawi.

21st birthday: From art shows to dinners, a series of birthday events provided an opportunity to thank supporters and engage urgent support to do more to tackle disability in the world's poorest places.



Shadow Foreign Secretary Rt. Hon. Emily Thornberry joined CBM Champion Anne Wafula Strike, Trudie Goodwin and guests in London.



Former Home Secretary David Blunkett introduced CBM UK's birthday publication *21 Stories*, highlighting the huge barriers still facing those who are blind or living with other disabilities and urges continued support for CBM's work.

Trustees Report

Structure, Governance and Management

Governing Document

Christian Blind Mission (United Kingdom) Limited is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association dated 12 January 1996. The Charity is also registered with the Office of the Scottish Charity Regulator 'OSCR' with registered charity number SC041101. The directors of the Charity are its Trustees for the purposes of charity law and throughout this report are collectively referred to as the Trustees.

Trustees

The Trustees who served during the year were as follows:

Jan Flawn CBE (Chair)
Edwin Godfrey
Adrian Hopkins MBE
Rachel Jones
Janine King
Chinwe Osuchukwu
Kirsty Smith
Max Teare
Kristin van Zwieten

CBM UK has continued to make a significant contribution to CBM International with Trustee Edwin Godfrey becoming representative of the newly created CBM International Supervisory Assembly Chair of the Governance Committee. Chief Executive, Kirsty Smith has continued as vice-Chair of the International Leadership Team as part of a small team responsible for driving the strategic direction of the worldwide CBM federation.

For more information on all our trustees, visit: www.cbmun.org.uk/who-we-are/ourpeople/trustees/

Organisation

The Board of Trustees administer the Charity. The Trustees normally hold four meetings each year. The Board has delegated approval for day-to-day operational decisions to the Chief Executive and Leadership Team under a scheme of delegated authority. All decisions outside this scheme are approved by the Board.

Appointment of Trustees

As set out in the Articles of Association, the Trustees are recruited and appointed by the Board. The Trustees are appointed to serve for a period of three years and are eligible for re-appointment for one further term.

Trustees' induction and training

On appointment, Trustees participate in a comprehensive induction programme tailored to their experience and skills. Trustees are encouraged to undertake training to brief them on the legal obligations under charity and company law and to attend appropriate external training events and projects where these will facilitate the undertaking of the role.

Our structure

CBM UK is a member of the CBM International Federation, which links 11 member organisations around the world and integrates global programme and policy efforts to maximise impact for people with disabilities.

In July 2017, CBM announced its merger with global mental health NGO BasicNeeds. BasicNeeds has become a wholly owned subsidiary of CBM UK.

CBM UK works through CBM's network of country offices, which provide vital links with our local partners, host governments and institutions, and create networks between the different partner organisations, Governments, Disabled Peoples' Organisations and other NGOs.

CBM UK is also represented in Scotland, Wales and Northern Ireland.

In addition, CBM employs technical experts to build capacity and ensure quality. With our team of surgeons, ophthalmologists, other health workers and livelihood and education specialists working alongside partners around the world, communities receive long-lasting and effective support.

Staff

The work of CBM UK relies on the commitment and hard work of its valued staff. CBM UK employs about 26 people in the UK, with expertise in international development and disability, programme management, fundraising, communications, administration, finance and governance. CBM UK is committed to equality in recruiting, training, promotion and career development.

Volunteers

The financial statements set out the results for the year but do not reflect the considerable and vital support of our many volunteers. The Trustees and staff are extremely grateful for their commitment and contribution.

Remuneration

All Trustees give of their time freely and no trustee received remuneration in the year. As defined by the Articles of association the Chief Executive is a trustee of the charity but received no remuneration for her role as a trustee. Details of directors' expenses and related party transactions are disclosed in note 13 to the accounts. The pay of staff is reviewed annually and normally adjusted for increases in the retail price index. Salaries are also benchmarked against similar sized organisations in the local area.

Strategic Report

Our Vision

An inclusive world in which all people with disabilities enjoy their human rights and achieve their full potential.

Our Mission

To transform the lives of disabled people in the world's poorest communities. Driven by Christian values, we work with disabled people to break down barriers by delivering practical support, improving policy and practice and inspiring the people of the UK to act.

Our Strategy

In July 2015, CBM UK launched an ambitious four-year Strategic Framework, called 'Through the Roof'. We are delighted to report on our progress towards our strategic goals over the last year.

Strategic Goal	Progress
<p>People with disabilities will experience positive and lasting change</p> <p>Quality programmes with increased impact and sustainability</p> <p>Strong partnerships</p> <p>Drawing on the knowledge and expertise of people with disabilities</p>	<p>Conducted significant audits of programmes so that they have the greatest possible impact and learnings can influence other work.</p> <p>Welcomed mental health NGO BasicNeeds as a subsidiary of CBM UK, to greatly increase the number of people with mental health and psychosocial disabilities we can reach (see p.13).</p> <p>Opened a flagship consortium programme, aiming to reach 1.5 million children and to prevent childhood blindness in Nigeria (see p.12).</p> <p>Effective partnerships with global coalitions and national governments to tackle neglected tropical diseases.</p> <p>Led consultation with Disabled People's Organisations in Haiti to ensure their opinions and advice informed the development of guidelines to include older people and people with disabilities in emergency response situations (see p.16).</p>
<p>UK policy and practice will increasingly support sustainable change for people with disabilities</p>	<p>Supported and welcomed UK Government commitment to become a global leader in disability and development.</p> <p>Co-authored influential paper showing how including people with disabilities in development activity represents good value for money. (see p.18).</p>

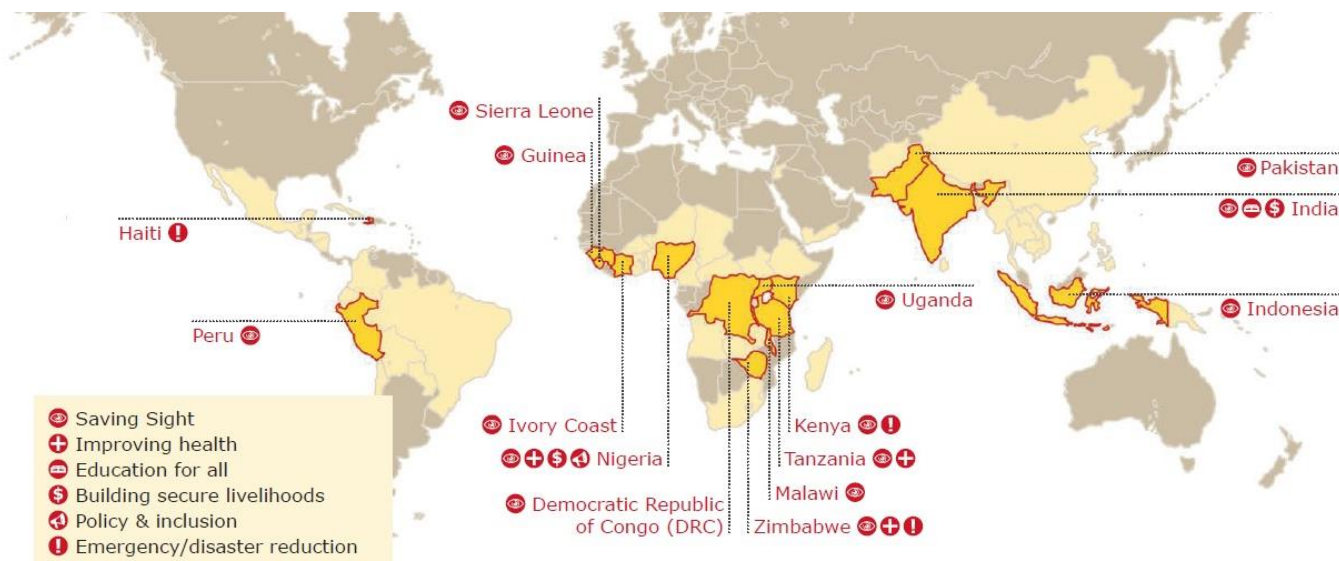
	<p>Led training events for humanitarian organisations in Scotland and London on disability-inclusive emergency response and the pilot Humanitarian Hands on Tool (HHOT) (see p.17).</p> <p>Advocated for NGOs to do more in mental health as Chair of national mental health group for international development network BOND.</p>
Our target audiences will grow and be increasingly engaged	<p>Successful pilot campaigns recruited new supporters via social media and other channels.</p> <p>Shared the story of 8 year-old Whitney with supporters as it happened, via SMS, email and social media updates, enabling them to follow her story and pray for her as she underwent sight-restoring cataract surgery in Uganda.</p> <p>Marked 21 years of CBM in the UK through the stories of people who have shaped our work.</p> <p>Launched new volunteer committee of dedicated supporters in Northern Ireland, to promote CBM's work through networking and talks to churches and community groups.</p> <p>Held events across the UK enabling supporters to learn more about how they're transforming lives.</p>

In determining the strategy and setting the goals for 2015-19 the Trustees referred to the Charity Commission's guidance on public benefit. As a result, the Trustees are confident that the work undertaken by the Charity in pursuit of its mission meets the Commission's public benefit requirements.

Our Year – key developments

Where we work

CBM UK provided direct funds and expertise to set up and run 26 life-changing programmes in 15 countries across Africa, Asia and Latin America.



Achievements of the Global CBM Movement

CBM UK is part of the global CBM family, contributing to CBM's coordinated programme of work. In 2016, CBM collectively:

- reached over 30 million people in 59 countries across Africa, Asia and Latin America
- treated 18.7 million people for blinding & disabling diseases
- carried out 433,894 sight-restoring cataract surgeries
- trained 103,030 doctors, nurses & other medical professionals
- helped 57,989 children with disabilities go to school
- supported 62,335 people with disabilities to earn a living
- reached 97,100 people with disability-inclusive emergency relief.

These figures cover the period 1 January-31 December 2016, as this is the latest period for which global statistics are available.

Saving Sight

80% of the world's blindness is avoidable: millions of people are needlessly blind because they can't access sight-saving treatments. CBM focuses on providing comprehensive, good quality eye health services that reach the poorest and most excluded, preventing blindness and restoring sight.

Blindness studies will help save sight in Ivory Coast and Zimbabwe

Good data is vital to shape effective eye health services, targeted at those who need them most. A CBM-supported study in Ivory Coast, West Africa, examined over 3,600

1966-2016: 50 years of cataract surgery

In 1966, Dr Howard Harper carried out the first CBM-supported cataract surgery in Kabul, Afghanistan. Today, thanks to donations from people like you, CBM and our partners carry out more than 1,250 sight-saving operations every day.

people aged 50 or over, finding that 3% were blind and in over 60% of cases, sight could have been restored with treatment such as cataract surgery.

CBM UK also supported the first ever blindness survey in Zimbabwe, Southern Africa, finding 4% of the population in the study area was avoidably blind. Cataract caused 67% of cases and glaucoma 20%. These findings have helped shape future blindness prevention work in Zimbabwe so that people who most need it can reach for help.

Trachoma success in Uganda and Malawi

We were delighted when our trachoma programmes in Uganda and Malawi ended this year, as people in the targeted regions no longer live with the threat of catching this painful, blinding eye infection. This wonderful news is the result of years of concerted action by CBM and other members of the International Coalition for Trachoma Control and the Ugandan health authorities with support from The Queen Elizabeth Diamond Jubilee Trust.

Nasani, Uganda

For nearly 2 decades 80 year-old Nasani struggled to see, with constant pain and watering in his eyes because of trachoma. The disease forced him to retire early from his job as a teacher.

He needed a simple operation to stop the pain and save his remaining sight but was very fearful of surgery. In November, with encouragement from a local volunteer trained by CBM, Nasani finally underwent the simple 15-minute procedure at one of our outreach camps, ending years of pain and sight problems.



Nasani hopes to be able to work on his land again and grow maize and beans.

New programme to prevent childhood blindness in Nigeria

Children who are blind or visually impaired in Nigeria often struggle to go to school, get around safely and fulfil their potential. Supported by *Seeing is Believing*, a collaboration between Standard Chartered and the International Agency for the Prevention of Blindness, CBM will work in 11 states of Nigeria to prevent childhood blindness and visual impairment by improving access to eye health services. Over 3 years, we aim to reach 1.5 million children by training health and community workers, funding treatment and providing glasses and low vision devices.

Improving Health

CBM reaches out to the world's poorest and most marginalised people who often struggle to access health care that we take for granted. We work to prevent and treat conditions that cause disability and to enable people with disabilities to access health care and rehabilitation services.

Focus on mental health

Mental health conditions like depression are a leading cause of disability worldwide, severely affecting people's quality of life and often leading to immense suffering. And yet CBM is one of very few organisations prioritising mental health in the world's poorest places.

80% of people with mental illness live in low- or middle-income countries, where most have no access to treatment or support and many face extreme poverty, discrimination and abuse.

Mental health in Nigeria

In Benue State, Nigeria, the CBM-supported Comprehensive Community Mental Health Programme (CCMHP) has been working to improve mental health services and help people with mental illness live fulfilled lives.

Philip Ode, CCMHP Project Coordinator explains: *"Most clients have difficulty living with their conditions in society. Some are kept under lock and key by their families. Mental health conditions are generally perceived as spiritual, or as a punishment for wrong-doing."*

Working with local authorities, CCMHP has established mental health services at the community level in 45 areas, serving over 12,000 clients, and provides vocational training and small loans to help service-users earn a living.

Joining forces with BasicNeeds

In July 2017, CBM announced its merger with global mental health NGO BasicNeeds which became a wholly owned subsidiary of CBM. Their programmes in 9 countries will strengthen CBM's expertise and capacity to tackle mental illness alongside our work in blindness and other forms of disability.

Facing double disadvantage: HIV and disability, Zimbabwe

A CBM project funded by the Big Lottery Fund in Zimbabwe is working to support children living with disabilities who are HIV positive. This group of children are particularly at risk, as Tadiwa's story illustrates.

13 year-old Tadiwa was born with HIV and has a hearing impairment. Both her parents have died. She lives with her grandmother and 7 siblings in a poor suburb of Harare.

Like all people with HIV, Tadiwa must take medication every day. But she struggled to understand the instructions of health workers, who had no training in communicating with someone with a hearing impairment, and so she didn't always take her pills. As a result, she was often ill for long periods. Struggling to communicate and often left out at home and school, she was extremely isolated.

CBM's partner referred Tadiwa to a hearing clinic, where she was fitted with hearing aids. For the first time, she also met other children with disabilities and discovered she was not alone. Now that her hearing has considerably improved Tadiwa is attending counselling at her local clinic and is much better at taking her medication. She is more confident, is doing better at school, and has made friends. With ongoing support from our partner, her future is looking considerably brighter.

Education for All

Having access to education, in particular at secondary level, remains one of the most effective ways to improve the ability to earn a living in the poorest communities in the world. To ensure children with disabilities access good quality education and are not left behind; we train teachers, equip schools with resources, support parents and help change attitudes.

Call to Action for disability-inclusive education

Over 32 million children with disabilities in low- and middle- income countries are out of school. This has a devastating effect on individuals, families and whole communities - without education, children are much less likely to be able to fulfil their potential and are more likely to live in poverty as an adult.

In April 2017, as part of the International Disability and Development Consortium's Inclusive Education Task Group (a consortium of 40 NGOs), CBM endorsed a Call to Action on investing in disability-inclusive education. This concerted call is helping galvanise worldwide support to invest in including girls and boys with disabilities in education.

Ensuring children with disabilities remain in education

In India, only 1% of children with disabilities have access to school and of those who do, over a third do not complete primary school. CBM's Chamkol project has been improving the quality of educational interventions for children with disabilities in Karnataka State in South India since 2013.

Marked improvement in the performance of children with disabilities in the community due to timely interventions has been achieved. 96 children with disabilities were helped to get a scholarship thereby reducing the financial barriers that their families faced. 62 students received free assistive devices such as wheelchairs or crutches. 40 teachers have also been trained on inclusive education in partner schools, helping more children to receive the support they need.

Anjali, India

11 year-old Anjali was born with physical and learning disabilities. She started walking only at the age of seven and gradually started communicating through head shaking and sounds. Her parents struggled to care for her or afford treatment, so her grandparents stepped in to try to get help.

Through a family member, they got Anjali a place in a CBM supported school that provides support for children with physical and intellectual disabilities. With regular and consistent teaching and encouragement, Anjali began to make progress.



"She is moving a lot more and is very busy. She is showing that she can do things on her own, without being supported, which means we can work more and do things around the house. My hope is she will soon be able to sew or even do hairdressing and become self-sufficient. But this is a long way off I think," says her grandfather, "We will continue to do whatever we can for her each day..."

Building Secure Livelihoods

CBM programmes improve access to employment, training and working rights for people with disabilities, providing training and support to help them get a job or start their own business.

CBM Organic Farming Programme in India showcased in Vienna

In February 2017, CBM's programme to train people with disabilities in organic farming in India was showcased at the Zero Project Conference in Vienna, an event to share innovative and effective solutions of improving access to employment and work for people with disabilities.

With support from donors in the UK, CBM's programme brings together over 11,000 farmers, with and without disabilities, and provides them with training and jobs in organic farming. Organic methods are considerably cheaper than conventional farming methods as they do not require expensive chemicals. Farmers are also supported to set up inclusive self-help groups, where they contribute part of their monthly income to a general pool, creating a fund from which members can borrow as needed, such as for supporting their healthcare, education and housing.

Helping people with disabilities in Zimbabwe affected by the food crisis

The worst drought in decades hit southern Africa last year leaving over 4 million people in Zimbabwe in urgent need of help. High temperatures, unpredictable rainfall and prolonged dry spells resulted in widespread crop failures and loss of livestock. Many families who had lost animals and produce couldn't afford to purchase sufficient food at the local markets .

Along with providing immediate emergency relief, CBM has provided goats and chickens to some of the most vulnerable households to ensure greater food security in the long term. The indigenous chickens have shown great resilience to the drought. They also provide an alternative source of food for most households and can be kept as an income source and to pay for school fees for children. Our partner continues to provide vocational training and agricultural support across the country to reduce the vulnerability of people with disabilities and their families.

Regina and her two children live in Mudzi district, north east Zimbabwe, one of the areas most affected by drought. With many boreholes and other water sources dried up, Regina has to walk 5 km every day to collect water, which is very challenging as she has a physical disability. She used to work in the fields to grow food and sell the surplus to earn a small income, but after 3 years of drought, nothing will grow.



Emergency Response

When disasters strike, people with disabilities are often among the worst affected and the last to receive help. CBM responds immediately to emergencies worldwide, providing life-saving aid to people with disabilities or injuries and working to rebuild lives and communities. We also work to share our expertise with mainstream humanitarian organisations to help them include people with disability in their work.



Hurricane Matthew

On 4th October 2016, Hurricane Matthew hit Haiti, one of the world's poorest countries causing huge destruction to life and property. Hundreds of thousands

of people are still living in temporary shelters and many remain without access to water and sanitation.

With the help of our generous donors, CBM has been working to ensure that people with disabilities get the support they need. *"We're committed to training and supporting governments and NGOs to reach people with disabilities, as well as delivering aid ourselves. CBM's priority is to 'build back better', not just temporary solutions but permanent ones which will withstand any future disasters in Haiti, thus protecting those most at need,"* says Kirsty Smith, CEO of CBM UK.

CBM has been helping people with disabilities rebuild their lives by:

- Providing water filter units so communities can access safe drinking water
- Distributing seeds and tools to people whose farms or small-holdings were destroyed
- Rebuilding a school and training centre for children and young people with disabilities
- Providing psychological support groups to help those affected by trauma

Image: René, who is blind, with a CBM aid worker visiting the remains of his house, destroyed in the hurricane. © CBM / Abraham

Age and Disability Capacity Building Programme (ADCAP)

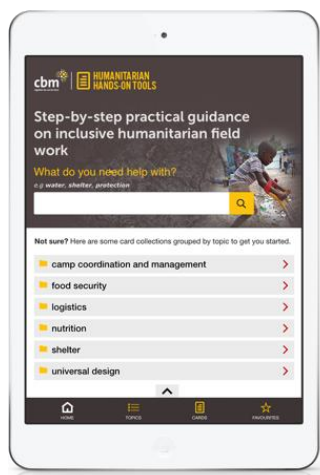
Last year, CBM was one of a consortium of NGOs to develop new standards to help humanitarian workers include people with disabilities and older people in emergency response. In April 2017, Kirsty Smith, Chief Executive of CBM UK facilitated a consultation session on the standards with disabled people's and older people's organisations in Haiti and INGOs. Once the standards have been updated it is hoped that they will become part of the SPHERE Handbook – the most widely known and applied set of common principles and minimum standards for humanitarian response.

One year anniversary of ground breaking Humanitarian Charter

In May 2017, CBM and Handicap International in partnership with the UK Department for International Development (DfID) marked one year since the launch of the ground breaking Charter on the Inclusion of Persons with Disabilities in Humanitarian Action at Westminster University.

150 stakeholders have already endorsed the Charter, which sets out key principles to make emergency response more inclusive. The event was an opportunity to share experiences on implementing the Charter and for more organisations to endorse it. Four organisations - Save the Children, Leonard Cheshire, the Start Foundation and HelpAge International - all endorsed the Charter during the event.

Introducing the Humanitarian Hands on Tool (HHOT)



The Humanitarian Hands on Tool (HHOT) is a mobile app that provides practical information for humanitarian workers on how to ensure that people with disabilities receive life-saving relief services like food, shelter or medical support.

Zoe Hopkins from Mercy Corps: *"It is very important to understand how to adapt our common emergency responses to be more disability inclusive. Interactive use of the HHOT tool revealed many practical ways of adapting all sectors of emergencies, from quick wins such as appropriate signage in a camp, to more participatory approaches of ensuring disabled people's organisations are present at Cluster meetings. It has also made NGOs such as Mercy Corps aware of the need to engage much more with specialised NGOs such as CBM in order to build a common understanding of disability inclusion before, during and after emergencies."*

The mobile app developed with Cambridge technology company, Studio 24 is now available to download for free from the Apple app store or Google Play, making it easily accessible for humanitarian aid workers across the world.

Policy and Inclusion

CBM is committed to changing attitudes, policies and practices to build a world where everyone can enjoy their human rights and fulfil their potential.

Developing and sharing expertise on inclusion

In May 2017, CBM UK Chief Executive Kirsty Smith joined CBM staff and representatives of our partner organisations from around the world to share learning and best practice around disability-inclusive development. *"CBM has a huge wealth of experience and expertise from our programmes around the world. By meeting at events like this, we can ensure that we all share that learning with each other and our connections. So people with disabilities in Ivory Coast and India can benefit from what we've learned in Guatemala and the Philippines. It is incredibly inspiring to work with colleagues responding to our changing world and embracing our work to support the world's forgotten people."*

Improving lives of women and girls with disabilities in Nigeria

In Nigeria, women with disabilities face double discrimination as a result of their gender and disability. CBM is partnering with Disability Rights Advocacy Centre (DRAC) to advocate for their rights and has introduced a new programme to support women with disabilities experiencing violence and abuse.

Irene Ojiugo is Executive Director of DRAC says, *"Compared to non-disabled women, women with disabilities are not only at greater risk of severe forms of violence but are more frequently abused. They have considerably fewer pathways to safety and are less likely to report incidences - yet programmes and support services for this group either do not exist or are extremely limited. These are major issues we must tackle if women and girls with disabilities are to enjoy their human rights in Nigeria."*

In addition, CBM has supported DRAC to effectively engage and collaborate with government ministries, civil society organisations, development partners and women with disabilities to develop the first ever National Policy on Sexual and Reproductive Health of Women and Girls with Disabilities, which was adopted by the Nigerian Government. This policy will help to focus attention and resources on this important and often neglected area.

Paper shows why disability-inclusion is good value for money

In December 2016, CBM co-authored an influential new paper showing that excluding people with disabilities from international development activities is not only unfair, it also represents poor value for money. "*Leaving no one behind: The value for money of disability-inclusive development*", published by NGO network BOND provides practical guidance on how to assess the value for money of programmes in an inclusive way.

There is a huge need in the countries where CBM works and so we must make sure that we use our limited resources in the best way possible. This doesn't mean that we must select the cheapest or easiest options. It is vital to seek the people hardest to reach, those who are most marginalised, if we're to offer true value for money.

The paper has already been used by the UK Government's Department for International Development to help shape their criteria for selecting and assessing the effectiveness of their programmes.

Fundraising and Communications Review

Once again, we have been inspired by the incredible commitment of our UK supporters to helping the world's poorest people, with voluntary income increasing to £4,426,384 from £3,482,043 in 2015-16.

Gifts in Wills played a significant part in this strong performance, raising over £1 million in generous legacies from supporters to transform lives in their memory. We also received notification from many generous supporters during the year letting us know that they have decided to include a gift for CBM in their Will.

Thanking supporters and looking to the future on our 21st birthday

Our 21st birthday provided an opportunity to thank supporters in the UK for and celebrate the impact they have had in the world's poorest places, while also highlighting the urgent need for continued action to end the cycle of poverty and disability.

A series of birthday events, ranging from dinners to art exhibitions, took place across the UK, including in Belfast, Biggin Hill, Cambridge, Durham, Glasgow, Harrogate and London, to thank supporters and share our ambitious plans for the future. At a dinner in London in May, The Rt Hon Emily Thornberry, Shadow Foreign Secretary, spoke to CBM supporters about her own family's experience of disability and the vital role that specialist organisations like CBM play in tackling global poverty and ensuring that help reaches those most marginalised. Former Home Secretary Lord David Blunkett introduced CBM UK's birthday publication 21 Stories, highlighting the huge barriers still facing those who are blind or living with other disabilities and urging continued support for CBM's work.

New approaches to inspiring supporters

In order to achieve our strategic priority of inspiring new audiences to support CBM's vital work, we tested several new approaches over the year, including online. Initial results were promising, with further activity planned for the current year.

We also trialled new ways of connecting our supporters with the people they help. In September 2016, we invited supporters to witness 8 year-old Whitney's journey from blindness to sight in "real-time" and to support her through their prayers. We shared her story over several weeks, with regular updates via SMS, email and social media before, during and after her cataract surgery in Uganda. Her family responded positively to CBM supporters' prayers and spoke of the change the operation is having on their lives.

Strengthening systems

We are committed to ensure that everyone who chooses to support our work has a positive and rewarding experience and knows that their support is hugely valued. Communicating well with our supporters requires appropriate systems for managing information. During the year, we embarked on a major project to transfer details from our out-dated supporter database to a new, more efficient system, which went live in September 2017. It will also help us to respond more quickly to evolving regulations, including the forthcoming EU General Data Protection Regulation and requests of the new Fundraising Regulator.

Volunteers take the lead in Northern Ireland and Scotland

This year saw the establishment of CBM's Northern Ireland Committee (NIC), a group of committed volunteers who are spearheading awareness and fundraising efforts in Northern Ireland. Group members spoke to several churches and community groups during the year, raising funds in particular for eye health and fistula projects in Tanzania. The Scottish Country Strategy Panel, also made up of volunteers, was also active in the year pursuing fundraising opportunities in Scotland.

In line with our strategic objective of broadening funding, we began work to increase the number of CBM UK programmes supported by institutional funders, aiming to achieve sustainable future growth in the years to come.

Fundraising Statement

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes." Such amounts receivable are presented in our accounts as "voluntary income" and include legacies and grants.

In relation to the above, we confirm that all fundraising is managed internally, without involvement of commercial participators or professional fundraisers, or third parties. The day-to-day management of all income generation is delegated to the executive team, who are accountable to the trustees.

The charity is registered with the Fundraising Regulator and complies fully with their code of practice.

In 2016-17 we received no complaints that were escalated to the Fundraising Regulator. However, during this year, we did receive four complaints for which follow-up action has been

required to resolve. Although this is a very small proportion of our fundraising activity, we take any feedback (both positive and negative) seriously and where appropriate, use these as opportunities to improve the way we do things. Our full complaints procedure and definitions can be found on our website at www.cbmuk.org.uk/quick-links/complaints

Financial Review

The financial results for 2016-17 are shown in the Statement of Financial Activities on page 27.

Incoming Resources

Total income this year rose from £6,020,029 to £7,508,696 primarily due to some extremely generous gifts in Wills. This year, legacies funded around a fifth of our life-changing work.

This year also a significant increase in voluntary unrestricted income from £3,391,882 to £4,274,155, mainly because of those supporters who included CBM in their Will. Additionally, we achieved a modest increase in donations in spite of limitations recruiting new supporters due to changing regulatory requirements.

A number of generous supporters gave significant gifts of over £5000, including: Mr N J & Mrs A Brownsey, Mr J Brown, Mr J Reed, Mr T & Mrs M Dawson, Mrs B Durbin, Mr J Pettingell, Nelson New Forest Foundation, The Allan & Nesta Ferguson Charitable Trust, Christadelphian Meal-a-Day Fund, Jane Hodge Foundation, Women's World Day of Prayer, Scottish Episcopal Church, PJ Care, Royal and Sun Alliance, and The Vitol Foundation.

Resources expended

The strong income performance enabled us to increase our spending on life-changing programmes, from £3,875,740 to £4,157,049. Plans for further programmes are underway in response to the unexpected increase in income from the above-mentioned extremely generous legacies.

The cost of generating funds rose slightly from £1,029,206 to £1,051,832, representing 14% of total income. The increase in cost was a result of carefully considered investment in developing new income streams so that we can ensure ongoing support for our programmes.

Restricted income and funds

Restricted income for the year increased from £2,623,315 to £3,223,016 including major grants for a new programme to prevent blindness in Nigeria (see p.12 – Saving Sight) and continued funding for work to eliminate trachoma in Malawi, Uganda and Kenya (see p.12 – Saving Sight).

Reserves policy

The Board reviews the charity's reserves policy annually, balancing the need to hold back sufficient general reserves to protect the charity's charitable activities with the objective of maximizing the funding available for those activities. The Board has agreed a policy that the unrestricted reserves should not fall below 12 months unrestricted programme expenditure and three months running costs. It is intended that this amount should be held in liquid funds (cash or short term investments). The Board has set these targets to ensure the charity has a sound and secure financial foundation. At the year end the target level of reserves amounted to £2,002,360 (£1,431,815 programme expenditure and £570,545 running costs). At 30th June 2017 the level of free reserve was £4,353,218 (total unrestricted reserves £5,405,110 less

property reserve £1,051,892). Hence free reserves are currently above target by £2,350,858. Plans for 2017-18 and going forward are expected to reduce the level of free reserves to a level more in line with the target.

Risk Management

The Trustees are required to identify and review the major risks (governance, operational, financial, external and regulatory) to which CBM UK is exposed and to assess the likelihood of such risks and the possible level of impact they would have.

CBM UK regularly reviews its risk management framework. The framework focuses on identifying risks, prioritising them and setting out mitigation approaches and accountabilities for the highest priority items. The risk register is reviewed regularly by the Leadership Team, by the Finance & Audit Committee at each of its meetings and by the full Board of Trustees every year. Trustees are satisfied that the systems are in place to monitor, manage and, where appropriate, mitigate CBM UK's exposure to the major risks.

The directors consider the following to be the main risks facing the charity:

Risk	Actions to mitigate
Continued economic uncertainty following Brexit	Careful budgeting Regular financial reforecasting Diversification of income streams Reserves policy
Unsatisfactory programme performance and reporting, especially around financial compliance	Maintain intensive partner monitoring and support Staff training Development and implementation of standards
Difficulties recruiting and retaining skilled staff	Staff training Managerial support and regular appraisals Continued benchmarking of salary scales
Demographic of supporters	Investment to diversify income streams and reduce reliance on direct mail
Changing regulatory environment around fundraising and data protection	Investment in continued compliance and best practice.

Plans for Future Periods

We continue to work to our four-year strategic framework, CBM UK: Through the Roof, with three over-arching objectives:

- People with disabilities will experience positive and lasting change
- UK policy and practice will increasingly support sustainable change for people with disabilities
- Our target audiences will grow and be increasingly engaged

Within these objectives, we are planning the following developments in the coming year:

- Continue to improve the quality of our work by expanding the use of programme management tools, and extending those to partners.
- Actively promote disability inclusive development programmes and continue to mainstream disability approaches into all areas of our partners' work.
- Continue to shape CBM international global strategy development and implementation.
- Capitalise on additional resources and expertise from BasicNeeds to strengthen mental health advocacy and programming.
- Work with the research sector to promote knowledge and understanding of examples of excellence in disability inclusive programming.
- Build our visibility and reputation in the UK International Development sector and promote understanding and implementation of disability-inclusive development among mainstream NGOs.
- Invest in improving systems and processes, including rolling out our new supporter database.
- Continue investment in reaching new audiences and fundraising channels, building on initial work completed, to increase funds available for our life-changing programmes.

Other

Following several years of seeking to move to a more central Cambridge location, the Board revisited the decision to seek new premises, and the process and criteria originally agreed. They decided to continue to actively pursue a move, to improve CBM's visibility and ability to recruit staff and volunteers, and significant progress was made towards achieving this with several potential properties being identified. It is anticipated that a move to a new office will take place in 2017-18.

Trustees' Responsibilities

The Trustees (who are also directors of CBM UK for the purposes of company law) are responsible for preparing the Trustees' Report, the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement as to disclosure to our auditors

In so far as the Trustees are aware at the time of approving our Trustees annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The Trustees Report and the Strategic Report was approved by the Trustees on the 17th November 2017 and signed on their behalf by:



Jan Flawn CBE (chair)

Independent Auditor's Report to THE members AND TRUSTEES of CHRISTIAN BLIND MISSION (UNITED KINGDOM) LIMITED

Opinion

We have audited the financial statements of Christian Blind Mission (United Kingdom) ("the Charitable Company") for the year ended 30 June 2017 which comprise the statement of financial activities, the balance sheet, the cash flow statement 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 Charitable Company's affairs as at 30 June 2017 and of its incoming resources and application of resources 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, 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 Charitable Company in accordance with the ethical requirements 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 related to going concern

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

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

Other information

The other information comprises the information included in the Report and Financial Statements, other than the financial statements and our auditor's report thereon. The other information comprises: the Trustees report, the strategic report, the fundraising and communication review,

the finance review and the Trustees' responsibilities. The Trustees are responsible for the other information.

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 Directors' Report, included within the Trustees' Report and the Strategic report prepared for the purposes of Company Law, for the financial year which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Trustees' 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 Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic report or the Trustee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 requires us to report to you if, in our opinion;

- proper and adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' 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

As explained more fully in the Trustees' responsibilities statement, 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 determines 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 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 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

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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, and to the Charitable Company's trustees, as a body, in accordance with the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the Charitable Company's members and trustees 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, the Charitable Company's members as a body and the Charitable Company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at:

<https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

BDO LLP

Julia Poulter (Senior Statutory Auditor)
For and on behalf of BDO LLP, statutory auditor
London

Date *16th January 2018*

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

Financial Statements

Statement of financial activities (incorporating an income and expenditure account)

Year ended 30th June 2017

	Note	Unrestricted funds £	Restricted funds £	Total funds 2017 £	Total Funds 2016 £
Income from:					
Voluntary income:					
- Donations & legacies	2	4,274,155	152,229	4,426,384	3,482,043
- Grants	2	-	3,070,787	3,070,787	2,533,154
Total voluntary income		4,274,155	3,223,016	7,497,171	6,015,197
Investment income		6,025	-	6,025	2,992
Other income		5,500	-	5,500	1,840
Total income		4,285,680	3,223,016	7,508,696	6,020,029
Expenditure on:					
Cost of generating voluntary income		1,051,832	-	1,051,832	1,029,206
Charitable activities		1,230,349	4,157,049	5,387,398	4,657,764
Total expenditure	3	2,282,181	4,157,049	6,439,230	5,686,970
Net income/(expenditure) for the year		2,003,499	(934,033)	1,069,466	333,059
Transfer between funds		(1,465,873)	1,465,873	-	-
Unrealised gains on investments		941	-	941	-
Net Movement in funds		538,567	531,840	1,070,407	333,059
Reconciliation of funds					
Total funds brought forward at 1 st July 2016	10	4,866,543	882,590	5,749,133	5,416,074
Fund balances carried forward at 30th June 2017	9	5,405,110	1,414,430	6,819,540	5,749,133

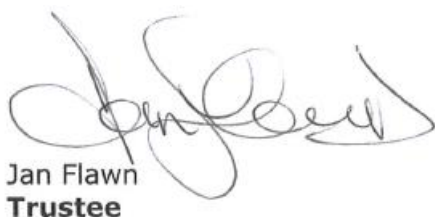
The notes on pages 30-46 form part of these financial statements.

Balance Sheet30th June 2017

Company number 03148424

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	5	1,154,651	1,095,258
Long-term investments	6	20,941	-
Total fixed assets		1,175,592	1,095,258
Current assets			
Debtors	7	1,092,318	466,378
Cash at bank and in hand		4,824,199	4,361,439
Total current assets		5,916,517	4,827,817
Creditors			
Amounts falling due within one year	8	272,569	173,942
Net current assets		5,643,948	4,653,875
Net assets		6,819,540	5,749,133
Funds			
Restricted funds	9		
Funds not in deficit		1,526,601	1,047,277
Funds in deficit		(112,171)	(164,687)
		1,414,430	882,590
Unrestricted funds	9	5,405,110	4,866,543
		6,819,540	5,749,133

The financial statements on pages 27 to 46 were approved by the Board of Directors on 17th November 2017 and signed on its behalf



Jan Flawn
Trustee



Janine King
Trustee

Cash Flow Statement

Year ended 30th June 2017

		2017	2016
	Note	£	£
Net Cash Provided by operating activities		575,252	597,570
Cash flow from investing activities			
Interest income		6,025	2,992
Proceeds from the sale of investments	6	-	44
Proceeds from the sale of fixed assets	5	-	-
Purchase of tangible fixed assets		(98,517)	(7,657)
Purchase of investments		(20,000)	-
Cash provided by (used in) investing activities		(112,492)	(4,621)
Change in cash in the reporting period		462,760	592,949
Cash and cash equivalents at the beginning of the reporting period		4,361,439	3,768,490
Cash and cash equivalents end of the reporting period		4,824,199	4,361,439
Reconciliation of net income/ (expenditure) to net cash flow from operating activities			
Net income for the reporting period (as per the statement of financial activities)		1,070,407	333,059
Adjustments for :-			
Depreciation charges		39,124	38,684
Investment income receivable		(6,025)	(2,992)
Unrealised gain on investment		(941)	-
Loss on sale of tangible fixed assets		-	-
Decrease/(increase) in debtors		(625,940)	305,326
Increase/(Decrease) in creditors		98,627	(76,507)
Net cash provided by operating activities		575,252	597,570

Notes forming part of the financial statements

for the year ended 30th June 2017

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention, adjusted for the valuation of investments and in accordance with the Companies Act 2006, Charities Act 2011, Charities Accounts (Scotland) Regulations 2006, Charities and Trustee Investment (Scotland) Act 2005 and the Statement of Recommended Practice (SORP) on Accounting and Reporting by Charities effective from 1 January 2015 and FRS 102, and applicable United Kingdom accounting standards. The Charity has adapted the Companies Act formats to reflect the Charities SORP and the special nature of the Charity's activities.

CBM UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Company Status

CBM UK is a registered charity in England and Wales (number 1058162) and Scotland (number SC0041101) and is constituted as a company registered in England and Wales and limited by guarantee (company number 03148424). It is governed by its Memorandum and Articles of Association and at the year-end there were 11 Members (2015/16: 11) who were each liable to contribute £1 in the event of the company being wound up.

Going concern

The Directors have reviewed the Charity's current financial position and financial forecasts derived from its strategic plan. As a result of their review, the Directors believe that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Notes forming part of the financial statements
for the year ended 30th June 2017 (continued)

Accounting Policies

Income

Donations and Gifts

Monetary donations and gifts are included in full in the statement of financial activities when received, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Legacy income is accounted for when notification of the legacy is received, generally after the grant of probate, providing the amount can be reliably ascertained and that the ultimate receipt is probable.

Donations under Gift Aid together with the associated income tax recoveries are credited as income when the donations are received.

Grants receivable

Revenue grants are credited as incoming resources when they are receivable provided conditions of receipt have been complied with, unless they relate to a specified future period, in which case they are deferred.

Investments

Investment income, including associated income tax recoveries, is recognised when receivable. Investments are stated on the balance sheet at their bid value at the balance sheet date. The Finance and Audit Committee review the investment policy of the Charity each year.

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure.

Expenditure, which is charged on an accruals basis and has been classified under headings that aggregate all cost under that category. All expenditure is inclusive of irrecoverable VAT, where applicable and is allocated between:

- expenditure incurred directly to the fulfilment of the Charity's objectives (charitable activities);
- expenditure incurred in the generation of funds for the Charity.

Notes forming part of the financial statements
for the year ended 30th June 2017 (continued)

Accounting policies

Fund accounting

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the Charity. Designated funds are unrestricted funds that the Trustees have allocated to particular projects for the time being.

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs where this is allowed by the donor.

At the year-end any fund deficits are maintained only when the Directors are of the opinion that such deficits will be eliminated by future committed giving. Income and expenditure on these funds are shown as restricted in the SOFA and analysed into the main components in note 9.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, net of depreciation and any provision for impairment.

Depreciation is calculated to write down the cost of all tangible fixed assets for charity use by equal annual instalments over their estimated useful economic lives. The rates generally applicable are:

Freehold buildings	2%
Property refurbishment	20%
Motor vehicles	25%
Computer equipment	25%-33%
Fixtures and fittings	25%

No depreciation is provided on freehold land.

Foreign currencies

Transactions in foreign currencies are translated at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Exchange differences are dealt with in the Statement of Financial Activities.

Retirement benefits

Defined Contributions Pension Scheme

The pension costs charged in the period are the contributions payable to the scheme in respect of the accounting period.

Taxation

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Notes forming part of the financial statements
for the year ended 30th June 2017 (continued)

2. Donations

	Unrestricted funds £	Restricted funds £	2017 Total Funds £	2016 Total funds £
Donations and legacies				
Donations and gifts	2,593,277	152,229	2,745,506	2,656,301
Legacies	1,246,931	-	1,246,931	428,366
Gift Aid	433,947	-	433,947	397,376
	4,274,155	152,229	4,426,384	3,482,043

Grant income

Seeing is Believing (Standard Chartered/IAPB) Queen Elizabeth Diamond Jubilee Trust	-	1,924,034	1,924,034	805,155
DFID	-	386,409	386,409	240,000
Big Lottery Fund	-	413,746	413,746	1,297,957
Vittol	-	129,526	129,526	139,027
H Keller	-	46,540	46,540	-
Fred Hollows	-	103,120	103,120	-
Other	-	7,690	7,690	-
	-	59,722	59,722	51,015
	-	3,070,787	3,070,787	2,533,154

Legacies

The charity has been notified of certain legacies, which have not been included in income due to uncertainty. The estimated value of these legacies is £1,070,906 (2016 £733,823).

Notes forming part of the financial statements
for the year ended 30th June 2017 (continued)

3. Total Expenditure

	Staff £	Direct £	Support £	2017 Total £	2016 Total £
Unrestricted					
Cost of generating voluntary income	382,366	547,732	121,734	1,051,832	1,029,206
	382,366	547,732	121,734	1,051,832	1,029,206
Charitable activities	568,269	-	662,080	1,230,349	782,024
Total unrestricted expenditure	950,635	547,732	783,814	2,282,181	1,811,230

Restricted

Charitable activities		4,157,049	-	4,157,049	3,875,740
Total restricted expenditure	-	4,157,049	-	4,157,049	3,875,740

Analysis of support costs
Unrestricted

	Cost of Generating funds	Charitable activities	Governance	2017 Total	2016 Total
CBMI support/fees	9,677	343,844	-	353,521	281,539
Premises	23,795	28,903	-	52,698	49,734
Office costs	6,807	39,461	-	46,268	33,297
Travel	16,633	37,778	822	55,233	53,920
Finance	5,554	33,925	-	39,479	37,584
Foreign exchange (gain)/Loss	-	18,449	-	18,449	(176,002)
IT	36,656	63,408	-	100,064	82,367
Legal & professional	-	38,104	12,177	50,281	25,171
HR	9,935	30,328	-	40,263	15,418
Depreciation	12,677	14,881	-	27,558	28,175
	121,734	649,081	12,999	783,814	431,203

Notes forming part of the financial statements
for the year ended 30th June 2017 (continued)

Net expenditure for the year includes

	2017 £	2016 £
Auditors remuneration - audit	12,177	13,073

Support costs have been allocated as far as possible directly to the area incurring the costs. Where this has not been possible costs have been allocated on the basis of departmental staff numbers.

Notes forming part of the financial statements
for the year ended 30th June 2017 (continued)

4. Employees and Trustees

	2017	2016
	£	£
Staff costs consist of:		
Wages and salaries	815,831	733,432
Social security costs	79,419	70,356
Other pension and life assurance costs	55,385	48,109
	950,635	851,897

The average number of employees during the year was as follows:

	Number	Number
Fundraising	12	12
Other activities	14	13
	26	25

The number of employees whose emoluments (including benefits in kind, but excluding employers pension contributions) amounted to over £60,000 in the year were as follows:

	2017	2016
£70,001 to £80,000	1	1

The Chief Executive received total emoluments (including benefits in kind and employers national Insurance but excluding employer's pension contributions) of £87,676 (2016 £84,938). The cost of employer's pension contributions for the Chief Executive was £7,803 (2016 £7,650). In 2016-17 the leadership team (comprising the Director of Fundraising and Communications, the Director of International Programmes, Director of Finance and Corporate Services and the Director of Projects) received a total of £184,752 (2016 £155,471) (including benefits in kind and but excluding employers pension contributions). The total cost of employer's pension contributions for the Leadership team was £15,582 (- 4 members) (2016 £10,046 - 3 members).

Trustees

No trustee received remuneration for fulfilling his or her role as trustee. The articles of the charity provide for the Chief Executive to be a trustee.

The remuneration received by the CEO for fulfilling the role of Chief Executive is disclosed above but they received no remuneration for their role as trustee.

During the year travel expenses totalling £3,434 were reimbursed to 3 trustees (2016 £2,953 to 3 trustees). In addition, travel expenses totalling £970 were paid directly to third parties on behalf of 1 trustee. (2016 £1,034 for 1 trustee).

Notes forming part of the financial statements
for the year ended 30th June 2017 (continued)

Pension

The Charity operates and offers a defined contribution scheme for all employees. The assets of the scheme are administered by Trustees in a fund independent from those of the Charity. The total amount of employers contributions made during the year (treated as an expense) was £55,385 (2016 - £44,719). No pension payments are allocated to restricted funds.

Notes forming part of the financial statements
for the year ended 30th June 2017 (continued)

5. Tangible assets

	Freehold property	Motor vehicles	Office equipment and software	Asset Under Construction	Fixtures and fittings	Total
	£	£	£	£	£	£
<i>Cost</i>						
At 1 st July 2016	1,377,884	11,895	130,865	-	106,133	1,626,777
Additions	-	-	23,793	74,724	-	98,517
Disposals	-	-	(9,196)	-	(1,527)	(10,723)
At 30 th June 2017	1,377,884	11,895	145,462	74,724	104,606	1,714,571
<i>Accumulated Depreciation</i>						
At 1 st July 2016	298,436	11,895	115,055	-	106,133	531,519
Charge for the year	27,556	-	11,568	-	-	39,124
Disposal	-	-	(9,196)	-	(1,527)	(10,723)
At 30 th June 2017	325,992	11,895	117,427	-	104,606	559,920
<i>Net book value</i>						
At 30 th June 2017	1,051,892	-	28,035	74,724	-	1,154,651
At 30 th June 2016	1,079,448	-	15,810	-	-	1,095,258

Notes forming part of the financial statements
for the year ended 30th June 2017 (continued)

6. Long term Investments

Other	2017	2016
Market value at the beginning of the year	-	-
Additions at historic cost	20,000	-
Unrealised gains	941	-
Market value at the end of the year	20,941	-

During the year, 9,595.55 units in the COIF Charities Ethical Investment Fund were purchased at a cost of £20,000. The bid value of these units at 30th June 2017 was £20,941.

Notes forming part of the financial statements
for the year ended 30th June 2017 (continued)

7. Debtors

	2017 £	2016 £
Trade debtors	5,097	9,594
Prepayments	30,311	60,360
Accrued income	621,115	312,645
Other debtors	435,795	83,779
	1,092,318	466,378

8. Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	86,916	52,080
Tax and social security	24,420	24,120
Deferred income (see note)	22,593	-
Other creditors	21,145	22,989
Accruals	117,495	74,753
	272,569	173,942

Deferred income note

Deferred income of £22,593 (2016 – nil) relates to donations received at the end of June 2017 but were specified by the donor to be for the following financial year. During year £nil deferred income was released (2016 £nil) and £22,593 was deferred (2016 £nil)

Notes forming part of the financial statements
for the year ended 30th June 2017 (continued)

9. Funds movement

Unrestricted Funds

	Balance 1st July 2016 £	Income £	Gains/ (losses) £	Expenditure £	Transfers £	Balance 30th June 2017 £
Designated programme reserve	1,530,669	-	-	-	(98,854)	1,431,815
Designated Property reserve	1,079,448	-	-	-	(27,556)	1,051,892
General reserve	2,256,426	4,285,680	941	(2,282,181)	(1,339,463)	2,921,403
	<u>4,866,543</u>	<u>4,285,680</u>	<u>941</u>	<u>(2,282,181)</u>	<u>(1,465,873)</u>	<u>5,405,110</u>

The designated programme reserve is CBM UK's funding obligation for programme work in the next twelve months.

The designated property reserve is the net book value of 7-8 Oakington Business Park.

The transfer between designated programme reserve and general funds represents the allocation of unrestricted funds to meet the requirement of programmes in the next twelve months.

The net transfer out of unrestricted reserves of £1,465,873 to restricted reserves represents the current year matched funding obligations on restricted donations and overseas programme costs.

Notes forming part of the financial statements
for the year ended 30th June 2017 (continued)

9. Funds movement (cont)

Restricted Funds	Balance 1st July 2016 £	Income £	Expenditure £	Transfers £	Balance 30th June 2017 £
Standard Chartered /IAPB	358,631	2,145,993	(1,917,541)	371,525	958,608
Scottish Government	72,818	-	(5,706)	-	67,112
Queen Elizabeth Diamond Jubilee Trust	105,502	386,409	(418,628)	-	73,283
Department for International Development	69,563	415,259	(424,652)	-	60,170
Emergency Situations	80,019	32,783	(38,031)	(37,690)	37,081
Big Lottery Fund	47,613	130,431	(155,357)	-	22,687
Other	148,444	112,141	(1,197,134)	1,132,038	195,489
	882,590	3,223,016	(4,157,049)	1,465,873	1,414,430

1. Standard Chartered / IAPB – CBM UK has received funding from the Standard Chartered /IAPB “Seeing is Believing” programme and Innovation Fund to support blindness prevention and eye care programmes in Nigeria, Philippines, East Africa, Ivory Coast, Zimbabwe and Indonesia.
2. Scottish Government - CBM UK has received funding from the Scottish Government to support two programmes in Malawi to increase participation of people with disability and to provide equitable access to education for children with disability.
3. The Queen Elizabeth Diamond Jubilee Trust – CBM UK is an implementing partner in a programme to eliminate blinding Trachoma in Malawi, Kenya and Uganda.
4. Department for International Development (DFID) – CBM UK is involved in a number of programmes supported by DFID in Nigeria, DRC and Kenya.
5. Emergency – During the year CBM UK has provided emergency relief and reconstruction in areas affected by disaster in particular Haiti and Sierra Leone.
6. Big Lottery Fund – CBM UK has received funding from the Big Lottery Fund for a project based in Harare, Zimbabwe to provide community based treatment, support and psychological rehabilitation for children with HIV and disabilities.
7. Other – This represents the movement on a large number of smaller programmes that CBM UK supports.

Generally funding for restricted programmes is received in advance of expenditure being incurred. However there can be limited instances where expenditure is incurred before funds are received resulting in the programme being temporarily in deficit. Those programmes in deficit at the year-end are shown below.

Notes forming part of the financial statements
for the year ended 30th June 2017 (continued)

Restricted funds (*continued*)

Funds not in deficit	2017	2016
	£	£
Standard Chartered/IAPB	994,058	456,973
Scottish Government	67,112	72,818
QEDJT	73,283	105,502
DFID	136,894	135,908
Emergency	37,081	80,019
Big Lottery	22,687	47,613
Other	195,486	148,444
	<u>1,526,601</u>	<u>1,047,277</u>
 Funds in deficit	 2017	 2016
	£	£
Standard Chartered/IAPB (Indonesia)	(35,447)	(61,050)
Standard Chartered /IAPB (Sierra Leone, Innovation)	-	(37,292)
DFID (Nigeria , NTD)	(76,724)	(58,847)
DFID (ADCAP)	-	(7,498)
	<u>(112,171)</u>	<u>(164,687)</u>
 Total restricted funds	 <u>1,414,430</u>	 <u>882,590</u>

Notes forming part of the financial statements
for the year ended 30 June 2017 (continued)

10. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £	2016 Total £
Fixed assets	1,175,592	-	1,175,592	1,095,258
Current assets	4,502,087	1,414,430	5,916,517	4,827,817
Current liabilities	(272,569)	-	(272,569)	(173,942)
	<u>5,405,110</u>	<u>1,414,430</u>	<u>6,819,540</u>	<u>5,749,133</u>

11. Capital commitments

At 30th June 2017 the Charity had capital commitments amounting to £24,468 (2016 – £99,191).

12. Financial commitments

At 30th June 2017, the Charity had total commitments under non-cancellable operating leases as follows:

	Office equipment 2017 £	Office equipment 2016 £
Operating leases which expire:		
Less than one year	8,734	11,784
Between two and five years	6,551	15,285
	<u></u>	<u></u>

The total expenditure on operating leases during the year was £8,734 (2016 - £22,492).

Notes forming part of the financial statements
for the year ended 30 June 2017 (continued)

13. Related party transactions

CBMI (Christian Blind Mission International) and CBMeV (Christoffel Blindenmission eV) are the governing and co-ordinating bodies of the federation of member associations to which CBM UK belongs. During the year, CBMI merged with CBMeV, prior to the merger CBM UK paid CBMI £21,037 (2016-£40,948) in respect of federation membership fees.

CBMeV co-ordinates member association payments to CBM projects worldwide. During the year CBM UK made payments to international projects, through CBMeV, totalling £4,076,739 (2016-£3,792,915). In addition CBM UK paid CBMeV £332,484 (2016 £240,591) for associated project support costs.

CBM UK also incurred various costs on behalf of CBMI and CBMeV. During the year CBM UK incurred cost on behalf of CBMeV costs totalling £395,474 (2016 - £112,785). At the year-end the amount owed by CBMeV was £422,182 (2016 - £65,256) remained unpaid at the end of the year. CBM UK recharged CBMI costs of £Nil (2016 - £5,133) during the year and at the year-end CBMI owed CBM UK £nil (2016 - £5,730). Also during the year CBMI charged CBM UK for various services totalling £Nil (2016 - £9,740), at the year-end the amount owed to CBMI was £1,923 (2016 - £1,923).

At the year-end there was an amount of £nil (2016 - £1,609) due from other members of the CBM federation and £785 (2016 - £3,476) due to other members of the CBM federation arising from the recharging of costs incurred on behalf of and by members of the federation. The total value of the recharges by CBM UK to other member associations in the year was £nil (2016 - £6,521) and the total value of recharges to CBM UK by other member associations was £nil (2016 - £2,359).

14. Guarantee

In the event of a winding up the maximum amount guaranteed to be contributed by each existing member and from each person who was a member within the preceding twelve months is £1. At the date of this report the number of such people is 8 (2016 - 8).

The charity is also the sole member of Forgotten Children Limited (limited by Guarantee) a dormant company which is registered in England.

15. Post balance Sheet events

Merger

BasicNeeds is an unincorporated Charity (Charity number 1079599) with a sole corporate trustee, BasicNeeds Trustee Limited

On the 20th July 2017 the trustees of CBM UK and BasicNeeds signed a merger agreement whereby CBM UK became the sole member of BasicNeeds Trustee Limited.

Prior to and since the 20th July 2017 there have been no transactions between the two entities.

The total income of BasicNeeds for the year ended 31st December 2016 (last audited accounts) was £1,223,393 and the net assets at 31st December was £424,533.

The accounting year-end for BasicNeeds will be changed to the 30th June. Apart from this, no significant changes or adjustments will be required to the accounting policies of either entity as a result of the merger.