

**AID TO THE CHURCH IN NEED IRELAND  
A COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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The Trustees presents its annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association incorporated on 20 July 2006, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

**Objectives and activities**

The charity, ACN Ireland, is a company limited by guarantee not having a share capital. The objects for which the Company is established are to:

- (a) advance the Christian religion by supporting and promoting the Church, especially in countries where Christians are suffering persecution or discrimination, and
- (b) further the other charitable work of the Church by providing practical assistance and pastoral care for persons in need, especially those who are living in, or are refugees from, such countries.
- (c) form part of the International Association named "Aid to the Church in Need" and abide by the spiritual and pastoral mission and values of the International Association in furthering the objects.

**Our Mission**

As a Catholic charity we support the faithful wherever they are persecuted, oppressed or in need, through information, prayer and action.

**Our Vision**

A world in which Christianity can thrive everywhere.

**Our Values**

ACN Ireland's values are the qualities and principles by which our work is guided. We work to ensure that our values are reflected in our actions, behaviours and decision-making.

*Public benefit*

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

**Achievements and performance**

*Significant activities and achievements against objectives*

Donations from benefactors in Northern Ireland amounted to £173,246. At the end of the financial year ACN Ireland had cash at bank and in hand in the amount of £688,753 with net assets of £686,095. Note that following a meeting and decision of the trustees on 22 March 2024, the sum of £500,000 was transferred by ACN Ireland to ACN International.

In short, funds raised by ACN Ireland in 2023 helped advance the Christian religion by supporting and promoting the Church, especially in countries where Christians are suffering persecution or discrimination, and furthered the other charitable work of the Church by providing practical assistance and pastoral care for persons in need, especially those who are living in, or are refugees from, such countries.

**Financial review**

The results for ACN Ireland's financial year are set out in the accompanying financial statement for the year ended 31 December 2023 and the accompanying Independent Examiner's Report.

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*Going concern*

The trustees have assessed the risks to ACN Ireland and have taken measures to manage these as follows:

*Liquidity risk*

In common with other charities, ACN Ireland is dependent on voluntary income. We do not accept any support from government or government agencies. Going forward, the trustees are of the opinion that the charity is well positioned to maintain and grow its benefactor base.

*Fraud risk*

The risk of fraud is mitigated by maintaining segregation of duties for receipt of funds and the payment of creditors. The trustees have put processes and controls in place to ensure that detailed checking is carried out at all stages to ensure the accuracy and validity of all transactions.

The trustees consider it appropriate to prepare the financial statements on a going concern basis.

Accordingly, these financial statements do not include any adjustments to the carrying amounts and the classification of the assets and liabilities that may arise if the charity was unable to continue as a going concern.

*Reserves policy*

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

**Plans for future periods**

For 2024, ACN Ireland aims to continue to raise funds primarily through the following five channels:

- Preaching at Masses in the Diocese of Down and Connor
- Seeking individual donations from benefactors across Northern Ireland
- The sale of devotional and promotional items
- Mass offerings
- Legacies

In May 2024, ACN Ireland employed the services of a Director of Public Affairs (DPA) on a full time basis. The DPA is responsible for managing and shaping the public image and reputation of ACN Ireland. In close collaboration with the National Director, the DPA develops and implements communication strategies, handling media/press relations and building relationships with key stakeholders and benefactors.

ACN Ireland's fundraising activities will continue to focus on highlighting our work and mission through our popular outreach publication, *The Mirror*. We will also continue our *Week of Witness* campaign, the week commencing 17 November 2024 which will see cathedrals and churches across Northern Ireland lit in red, in solidarity with persecuted Christians. The *Week of Witness* will also provide an opportunity for Bishops and priests to highlight the importance of the mission and work of ACN Ireland.

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**Structure, governance and management**

Aid to the Church in Need (International) was first established in Germany in 1947 as a Catholic aid organisation for war refugees. The charity is committed to helping Christians across the globe, wherever they are persecuted or oppressed or suffer material hardships. In addition, the charity is committed to religious freedom and reconciliation across all faiths. It was recognised as a Pontifical Foundation by Pope Benedict XVI in 2011.

ACN Ireland is part of the papal foundation Aid to the Church in Need International (ACN International).

As a pastoral charity, the fundamental purpose of the Foundation is to provide spiritual and material help and support for the Church, where it lacks the necessary means to fulfil its mission or suffers persecution or pastoral difficulties.

In Ireland, because there are two jurisdictions on the island, there are two autonomous legal entities, in the Republic, Aid to the Church in Need (Ireland) and in Northern Ireland, Aid to the Church in Need Ireland.

Aid to the Church in Need (Ireland) was incorporated in the Republic of Ireland in 1989 as a company limited by guarantee and not having a share capital, and Aid to the Church in Need Ireland in Northern Ireland in 2006 as a company limited by guarantee and not having a share capital.- registration number NI060307, charity registration number NIC102345.

Their principal objects are similar, in summary, to support the objectives, work and mission of ACN International.

ACN International has national offices in 23 countries; combined, they support annually over 5,500 projects with project partners in circa 138 countries.

ACN Ireland has as its CEO the National Director of a company of the same name in the Republic of Ireland.

In January 2024, the newly appointed Interim National Director of ACN Ireland, Mr Harry Casey, recommended to senior executives in ACN International a review of the constitution and governance structures of ACN Ireland to ensure that they are fit for purpose as the Company continues in the delivery of its charitable objects. The services of Edwards & Co. Solicitors, Belfast, who specialise in charity law, have been engaged to assist with this review.

The Interim National Director also engaged an independent governance expert to carry out a full governance review of the Company; the terms of reference were agreed on 23rd February 2024.

The members of the Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P Ozores	(Appointed 30 January 2024)
Fr P F Spencer	(Appointed 30 January 2024)
Fr T Bartlett	(Appointed 30 January 2024)
Ms S Valognes	(Appointed 30 January 2024)
Dr M K Kinsella	(Resigned 2 February 2024)
Mr T Carey	(Resigned 2 February 2024)

*Recruitment and appointment of trustees*

The management of the company is the responsibility of the trustees who are elected under the terms of the Memorandum and Articles of Association.

Mr P Ozores, Fr P F Spencer, Fr T Bartlett and Ms S Valognes, being the trustees for the time being. Directors shall be elected at an Annual General Meeting from amongst those persons nominated by the Ordinary Members. The above persons, being eligible, offer themselves for re-election.

None of the members of the Trustees has any beneficial interest in the company. All of the members of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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**Small companies provisions' disclosure**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemptions.

The Trustees' report was approved by the Trustees.



Fr T Bartlett



Ms S Valognes

13 March 2025