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THE USE OF VISUAL IMAGES BY IRISH OVERSEAS AID ORGANISATIONS ON THE FRONT COVERS OF THEIR ANNUAL REPORTS

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THE USE OF VISUAL IMAGES BY IRISH OVERSEAS AID ORGANISATIONS ON THE FRONT COVERS OF THEIR ANNUAL REPORTS

RESEARCHER PROFILE

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Title: The use of visual images by Irish overseas aid organisations on the front covers of their annual reports

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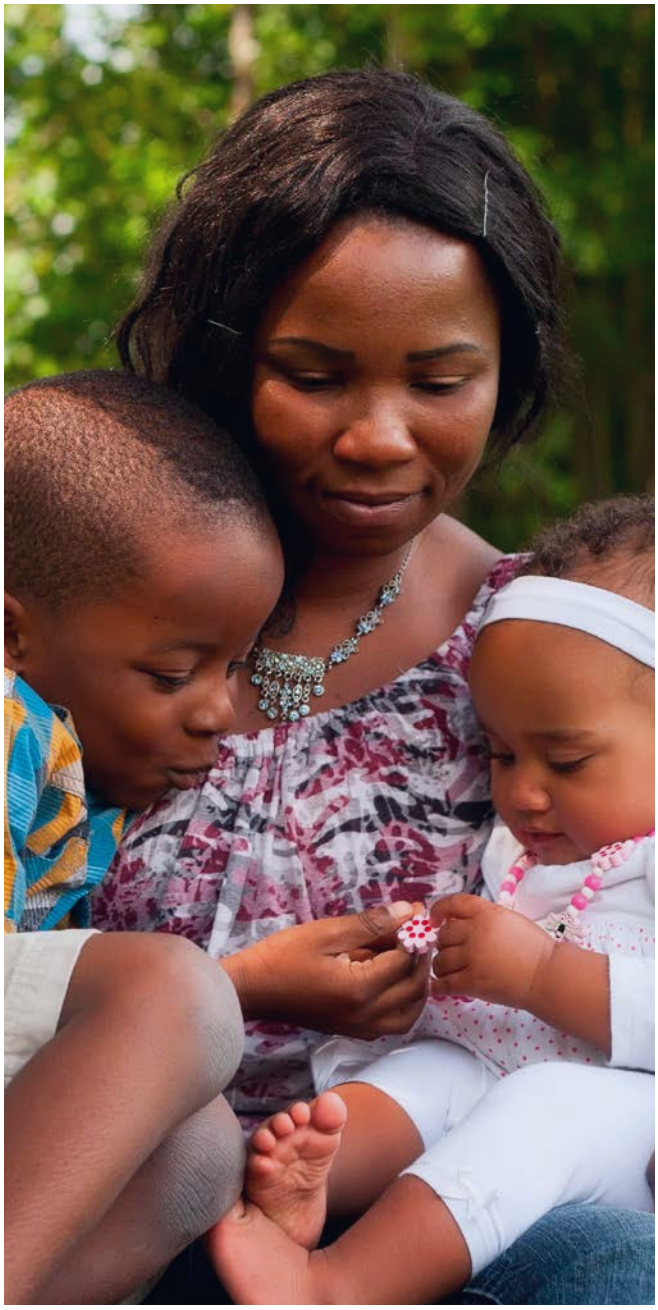

INTRODUCTION

The adage 'a picture is worth a thousand words' refers to the notion that a complex idea can be conveyed with just a single still image (just as well as a large amount of descriptive text). Images can make it possible to absorb large amounts of data quickly, support the written points, present information differently or break up the monotony of text. As illustrated in Figure 1, they can affect what a user thinks, feels or does. This matters because it makes the user want to stay and engage which, in the context of not-for-profit organisations, might involve giving time and / or money.

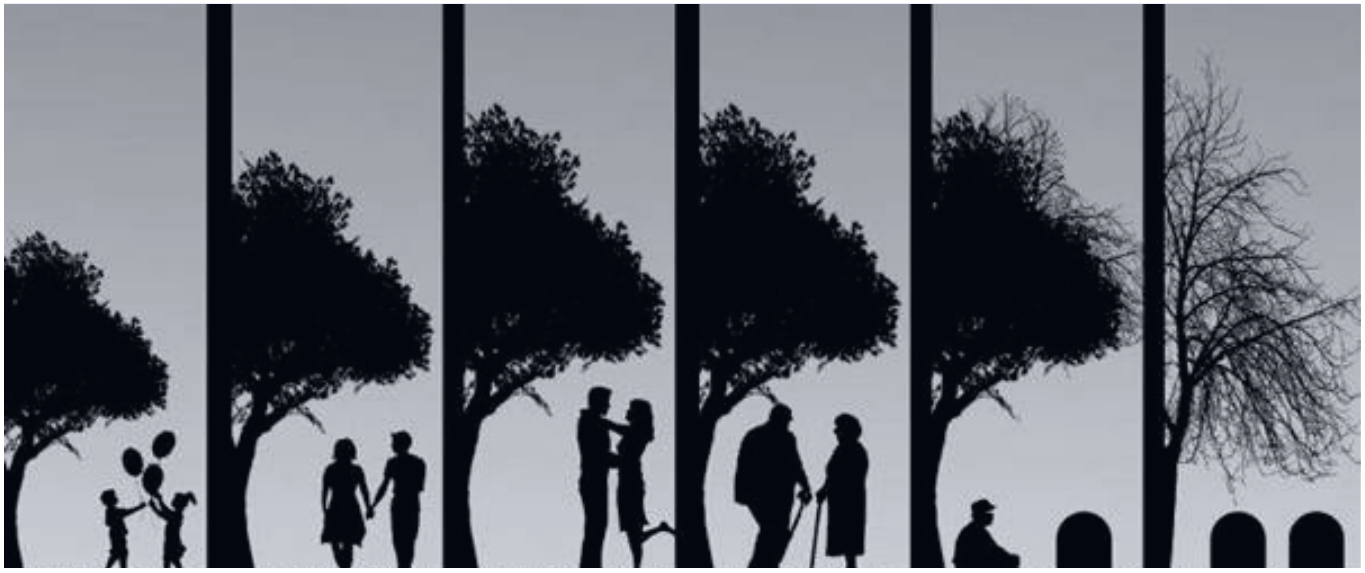

Figure 1

FIGURE 1: FROM THE CRADLE TO THE GRAVE

The annual report occupies a prominent place as a medium designed to provide investors and others with information about the financial health or otherwise of the relevant organisation. Visual images are regarded as crucial texts which work in an individual space between words and numbers, with more and more organisations emphasising the visual aspects of their annual report by engaging professional visual designers.

With a few notable exceptions (Davison, 2007; Dogra, 2007; Baldvinsdottir *et al.*, 2009), until recently the implications of visual images in annual reports have been largely ignored in accounting research, particularly with respect to reporting by not-for-profit organisations for whom visual images may have a significant bearing on an organisation's ability to portray the worthiness of its objectives, its impact and the need for additional donations and funding.

Whilst accepting that the spoken and written word have saved lives, disseminated influential ideas, evoked emotion and preserved traditions and memories, visual communication is equally powerful and arguably now more easily disseminated with the predominance of mobile phone cameras and photo-sharing websites. For example, more than 250 billion photographs have been uploaded to Facebook, with 350 million new photographs being uploaded daily (Business Insider, 2013). Indeed, it is widely accepted that:

- **Humans are visual first, verbal second** – concepts that are learned by viewing pictures are more easily and frequently recalled than are concepts that are learned by viewing their written word form counterparts (Whitehouse *et al.*, 2006).
- **Our decisions and actions are based more on emotional reactions than rational thought** – connect with a person's feeling and there is a much greater probability of influencing his or her decision-making which, in a not-for-profit organisation context, can mean their decision to give (Zeelenberg *et al.*, 2008).
- **Visuals are the most effective communications vehicles for evoking emotion and getting people to take action** – images connect with people emotionally in ways that words cannot, the images chosen could turn into a mirror for moulding public image (Dimnik and Felton, 2006).
- **Visual images have a constructive role** – annual reports are a 'visual medium' through which organisations seek to create and manage their images, with organisations spending considerable time and money designing their annual report in order to produce a 'reader-friendly' document through which the viewers' attention is attracted to a particular image or message (to convey a particular impression of the organisation's performance) (Beattie *et al.*, 2008).
- **People relate to 'genuine' people in 'genuine' pictures** – organisations should show real people in real situations to demonstrate the impact of their work.

AIMS AND OBJECTIVES

Research on visual images in the annual reports of not-for-profit organisations is sparse and this research seeks to help fill that void by examining use of visual images on the front covers of the annual reports of Irish overseas aid organisations since it is likely to be 'the most conspicuous part of the document, which acts as framing' (Davison, 2011, p. 260) and is likely to be the first impression that a reader has of the organisation. In particular the analysis seeks to bring attention to the way that Irish overseas aid organisations employ the face of the Other (Levinas, 1969, 1985) on the front cover of their annual report since this may play a key role in presenting the (positive) image of the organisation.

The aim is not to produce a general survey of images, but rather to offer different ways of seeing images and through these ways of seeing to encourage a critical dialogue that focuses upon the representational, ideological and constitutive role of images in the annual reports of not-for-profit organisations. For example:

- Do images portray or construct reality?
- Do organisations have a deliberate / conscious policy with respect to the images used?
- What is the impact of images on users of annual reports?

RESEARCH METHODOLOGY

Drawing on the work of Levinas (1969, 1985) and Barthes (1977, 1981), this research explores the use of visual images on the front covers of the annual reports of a sample of Irish overseas aid organisations.

'I know your face but I can't remember your name' is a common phrase, thus perhaps the visual is stronger than the verbal, with faces being information centres and the location for expressions and emotions. Levinas (1969, 1985) places his philosophy on the human face and there is something captivating with the simplicity of Levinas' idea that in the human face is found the original ethical code. The face is important because it:

> ...speaks to me and thereby invites me to a relation... (Levinas, 1969, p. 198)
> ...presents itself, and demands justice. (Levinas, 1969, p. 294)

This research also utilises Barthes (1977, 1981) to analyse the visual and verbal aspects of the front covers of annual reports. Barthes contends that an image may yield three messages: (1) a linguistic message, all the words in the photograph; (2) a coded-iconic message, the visual connotations derived from the arrangement of photographed elements; and (3) a non-coded iconic message, the 'literal' denotation, the recognition of identifiable objects in the photograph, irrespective of the larger societal code. It is important to note that: the linguistic message (1) can be detached from messages (2) and (3); and that messages (2) and (3) can share the same (iconic) substance. However, the distinction between (2) and (3) is not easily made. The viewer receives at one and the same time the perceptual message and the cultural message.

TABLE 1: INFORMATION CATEGORY CHECKLIST

	PART 1 – LINGUISTIC MESSAGE:	
(i)	Is the document title clearly stated?	Yes / No
(ii)	Is the organisation's logo clearly presented?	Yes / No
(iii)	Is the organisation's name clearly stated?	Yes / No
(iv)	Are there other captions presented?	Yes / No
	PART 2 – STUDIUM:	
(i)	Who / what is principally being photographed?	Beneficiaries / Trustees - Staff / Other
(ii)	Does the front cover consist of a single or multiple photograph(s)?	Single (Person) (Group) (Other) / Multiple (Person) (Group) (Other)
(iii)	What are they principally doing?	Playing / Working / Posing / Other
(iv)	What is the primary emotion?	Happy / Sad / Serious / Neutral
(v)	What is the primary colour of the clothing?	Bright / Dark
(vi)	What is the primary scene?	Home / Work / Play / Other
(vii)	What is the primary background colour?	Black and white / Colour
	PART 3 – PUNCTUM:	
(i)	What is the operator's / photographer's primary perspective?	Looking at Camera / Not looking at camera
(ii)	Does the image primarily project daily life?	Yes / No
(iii)	Is there a direct connection with organisation's objectives or activities?	Yes / No
(iv)	Does the human face dominate the image?	Yes / No

A checklist (see Table 1), comprising three parts, is used to collect the data and clarify the following information categories:

- **Part 1** – ***Linguistic Message*:** this refers to the document title, organisation logo or name, together with any other caption included on the front cover. It helps readers figure out charities' recent activities or programmes. In addition, the font size, type and placement of the texts can be considered rhetoric elements.
- **Part 2** – ***Studium (denotation)*:** this refers to the literal or non-coded message and includes features such as people's role, actions, emotion and colour of clothing, together with the scene and background colour.
- **Part 3** – ***Punctum (connotation)*:** this is the symbolic or coded message which requires an interpretation and an understanding of the signs included in the photograph which cannot be put into words. This information includes the operator's / photographer's perspective, projections of daily life, connection with the organisation's objectives or activities, cultural connotations and the impact on the reader's perspective from elements such as background colour, font size and type and placement of objects.

While there are nine Irish overseas aid agencies identified in the Boardmatch (2013) Charity 100 Index, one of the organisations, ChildVision, is dedicated to the education and therapy needs of blind and multi-disabled children in Ireland and is therefore not deemed to be an overseas aid organisation for the purposes of this research. In addition, UNICEF Ireland and Trócaire, as a trust, are not included on the Boardmatch list, both of whom are involved in overseas aid. Thus, omitting ChildVision and including Trocaire and UNICEF Ireland, there are ten organisations, with a combined income of approximately €340 million, included in this research (see Table 2).

TABLE 2: IRISH OVERSEAS AID ORGANISATIONS

ORGANISATION	ANNUAL REPORT
1. Bóthar	2012, 2013 and 2014
2. Concern Worldwide	2012, 2013 and 2014
3. GOAL	2011, 2012 and 2013
4. GORTA[a]	2012, 2013 and 2014
5. Oxfam Ireland	2012, 2013 and 2014
6. Plan Ireland	2013, 2014 and 2015
7. Self Help Africa[a]	2012 and 2013
8. Trócaire	2013, 2014 and 2015
9. UNICEF Ireland	2013, 2014 and 2015
10. World Vision of Ireland[b]	2011, 2013 and 2014

[a] In July 2014, Gorta merged with Self Help Africa, with the new organisation operating in Ireland as Gorta-Self Help Africa.
[b] It was not possible to obtain the 2012 Annual Report and Financial Statements.

MAIN FINDINGS

The 29 front covers examined in this research are shown in Appendix One, and a summary of their analysis is presented in tabular form in Appendix Two.

Overall there was a consistency of design, colour and style in each of the organisation's annual report front covers across each of the years examined (for example, see Bóthar, GOAL, Oxfam Ireland, Self Help Africa and UNICEF Ireland). Dual-coding theory contends that pictures should be paired with words for the highest impact to cement them deeper into the audience's memory. Each of the annual reports examined clearly displayed their name and logo, together with a caption and the title of the document. The logo was typically visibly associated with the organisation name (for example, see Oxfam Ireland, Plan International, Self Help Africa, UNICEF Ireland and World Vision of Ireland) or caption (for example, see Bóthar and GOAL). This is consistent with the contention that the designers of annual reports should use text and visual images to attract readers and highlight why the organisation exists.

Of the 29 annual report front covers examined, 22 comprised a single picture and seven contained multiple photographs (for example, see Bóthar, GOAL (2011 and 2012), GORTA (2013) and UNICEF Ireland (2013)). With the exception of Concern Worldwide (2012, 2013 and 2014), the front covers of the remaining 26 annual reports included images of beneficiaries / people assisted by the organisation; in all but four of these 26 cases (GOAL (2013), Trócaire (2015) and

World Vision of Ireland (2011 and 2013)), the image was of one person (see Appendix Two).

The front covers were typically attractive and positive, with the people presented usually displaying a happy expression, presumably to emphasise their optimistic spirit and well-being after being helped by the organisation; and by implication the positive impact of the organisation. The organisations surveyed also used bright or symbolic colours (for example, GOAL, Oxfam Ireland, Plan Ireland, Self Help Africa, Trócaire and UNICEF Ireland) on their front covers to support this positive impression and imply a bright future for those assisted. Thus, the findings suggest that front covers do release signals related to organisation performance. Through hidden messages in the images presented, the organisations created a positive image and built a positive impression.

As discussed above, research suggests that the emotional intensity of images stimulates donations and that people tend to give more money when presented with images of children rather than adults. Moreover, it is argued that as people relate to real people in actual situations, this is what organisations should show to demonstrate the impact of their work. Of the 29 front covers examined, 26 included images of people, many of which were children (for example, see GOAL, Plan Ireland and Trócaire) (see Appendix Two).

Levinas (1969) places his philosophy on the human face because it 'demands justice' (p. 294) and 'speaks to me and thereby invites me to a relation' (p. 198). He contends that the face, actually the whole person of the Other, puts the reader under a tremendous obligation and from a look into the face of the Other we become aware of basic human responsibility and meaning. It is interesting therefore that the human face dominated the front cover of 16 of the annual reports (for example, see Gorta (2012 and 2014), Oxfam Ireland (2012, 2013 and 2014), Plan Ireland (2013, 2014 and 2015) and UNICEF Ireland (2013 and 2014)) (see Appendix Two).

CONCLUSION

While visual images are increasingly used in organisational annual reports they have been largely ignored in accounting research, particularly in a not-for-profit context. This research adds to research into not-for-profit organisations by augmenting the theoretical work on photographs in accountability literature and expanding the empirical literature on the interpretation of photographs in accounting and accountability statements. The analysis should be of interest to accounting researchers, practitioners, trainees, auditors and any user of accounting and accountability statements as it illuminates the way in which photographs highlight, complement and supplement information more traditionally communicated in numbers and words.

This research focused on the front covers of the annual reports of ten Irish overseas aid organisations over a three-year period. Further research could investigate a larger amount of annual reports over a longer period of time. In addition, the relationship between the front cover and photographs used in the main body of the annual report could be examined to assess whether 'front covers interact with the information contained inside the document' (Davison, 2011, p. 260). Moreover, researchers could use semi-structured interviews with stakeholders, especially potential donors, to investigate the impact of visual images on readers' perception and their propensity to give.

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APPENDICES

Appendix One: Irish Overseas Aid Organisations – Annual Report Front Covers

Appendix Two: Summary of Analysis of Annual Report Front Covers

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APPENDIX ONE
IRISH OVERSEAS AID ORGANISATIONS ANNUAL REPORT FRONT COVERS

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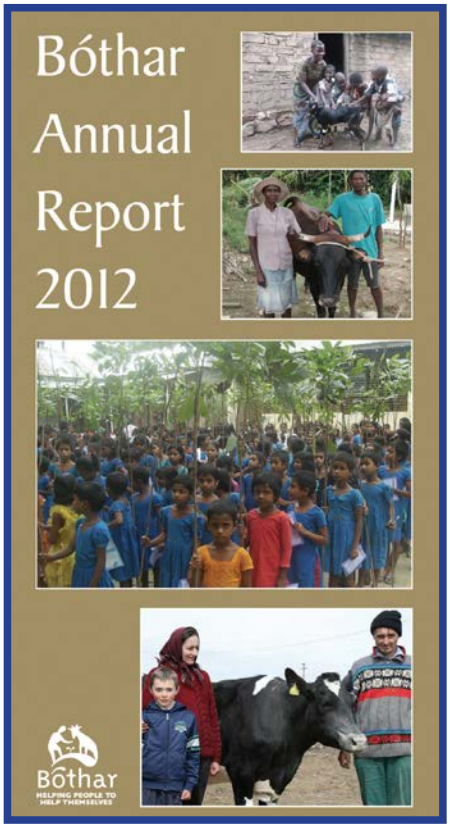
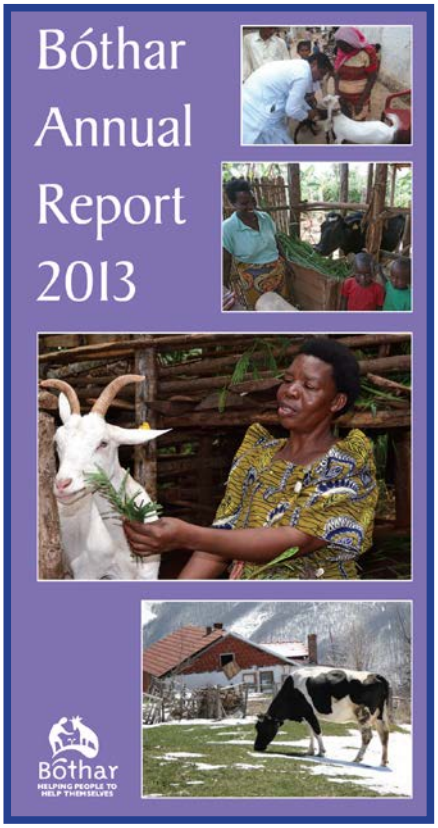
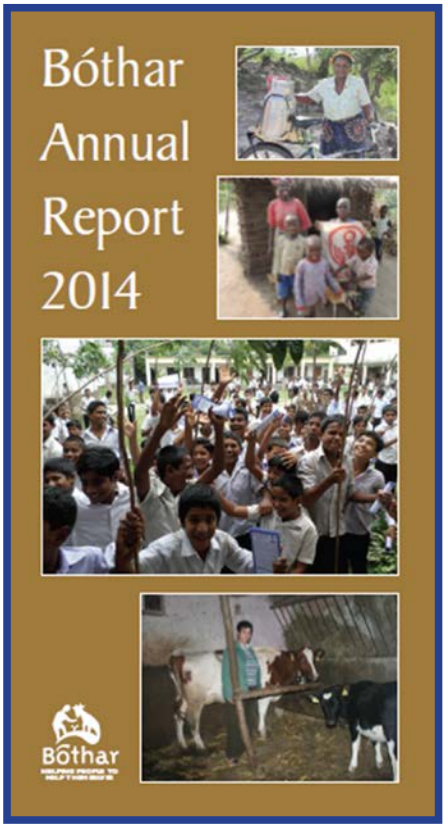
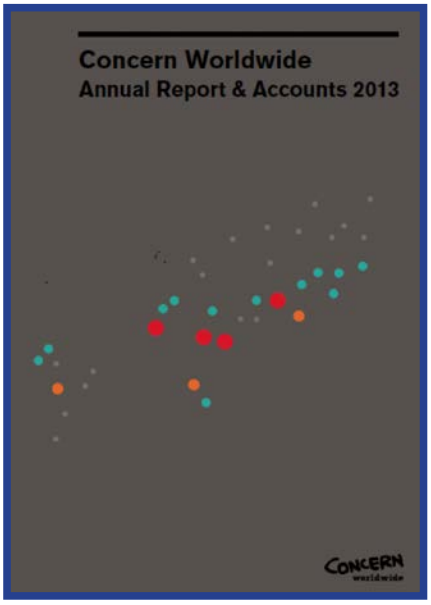
PANEL A: BÓTHAR







PANEL B: CONCERN WORLDWIDE

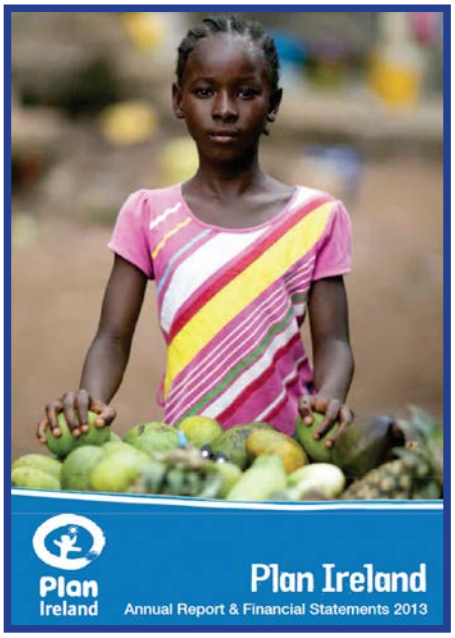


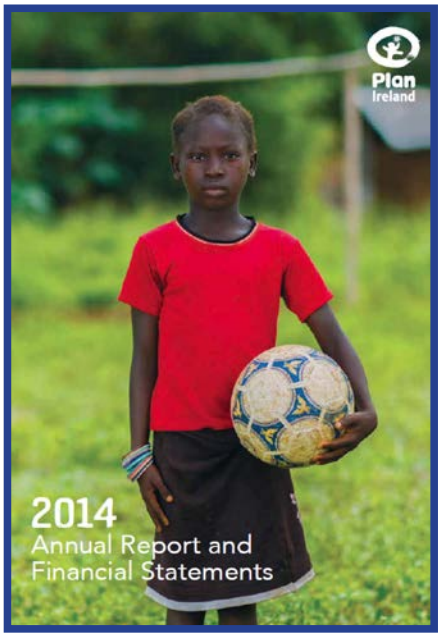
PANEL C: GOAL

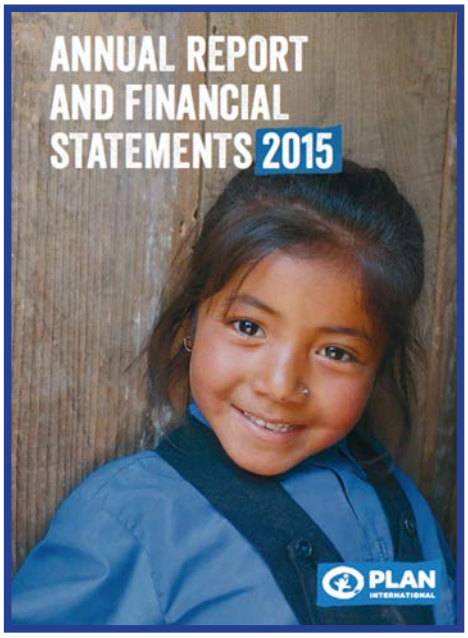
PANEL D: GORTA

PANEL E: OXFAM IRELAND

PANEL F: PLAN IRELAND



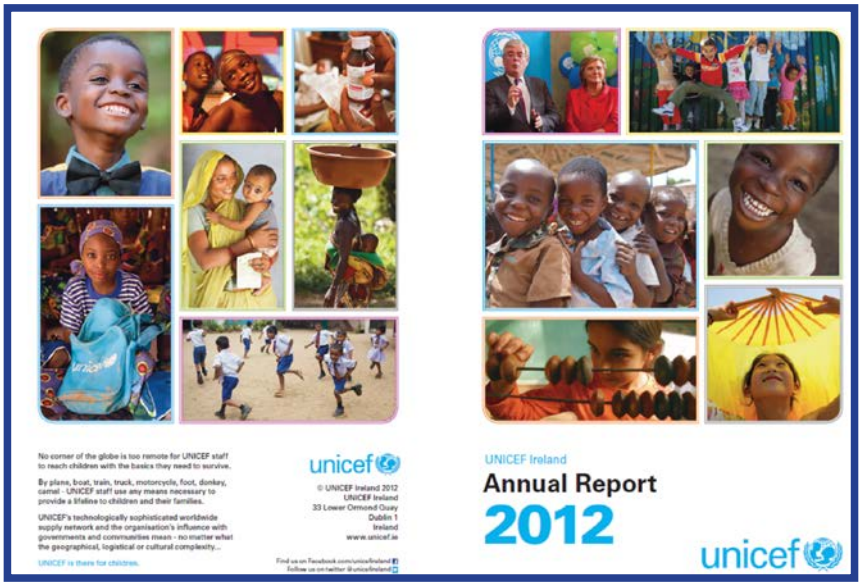




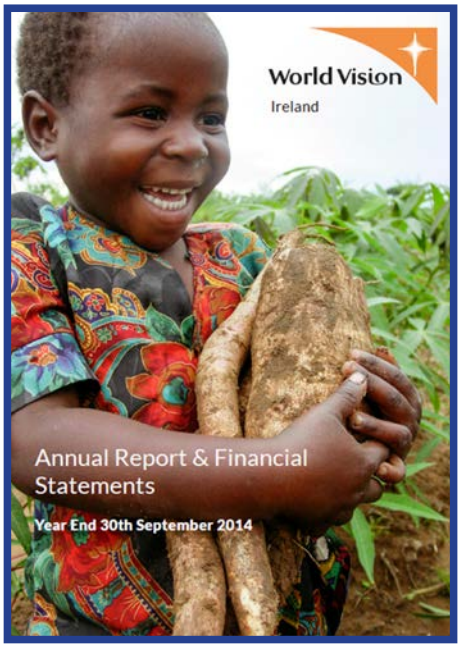
PANEL G: SELF HELP AFRICA

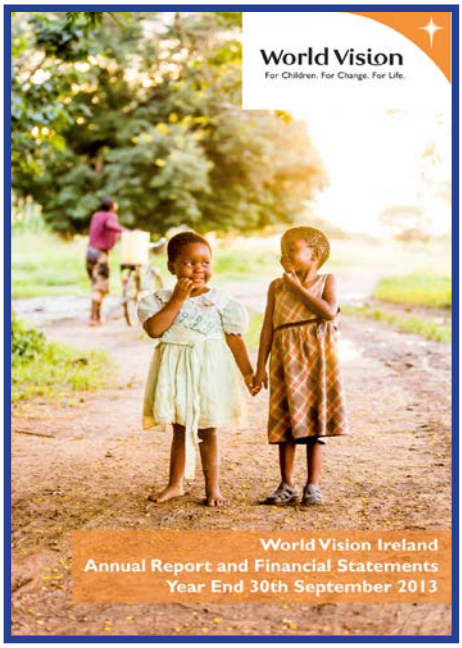
PANEL H: TRÓCAIRE

PANEL I: UNICEF IRELAND



PANEL J: WORLD VISION OF IRELAND





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APPENDIX TWO
SUMMARY OF ANALYSIS OF ANNUAL REPORT FRONT COVERS

	LINGUISTIC MESSAGE:				STUDIUM							PUNCTUM:			
	(I) DOCUMENT TITTLE	(II) ORGANISATION LOGO	(III) ORGANISATION NAME	(IV) OTHER CAPTION	(I) WHO / WHAT IS PRINCIPALLY BEING PHOTOGRAPHED?	(II) DOES THE FRONT COVER CONSIST OF A SINGLE OR MULTIPLE PHOTOGRAPH(S)?	(III) WHAT ARE THEY PRINCIPALLY DOING?	(IV) WHAT IS THE PRIMARY EMOTION?	(V) WHAT IS THE PRIMARY COLOUR OF CLOTHING?	(VI) WHAT IS THE PRIMARY SCENE?	(VII) WHAT IS THE PRIMARY BACKGROUND COLOUR?	(I) WHAT IS THE OPERATOR'S / PHOTOGRAPHER'S PRIMARY PERSPECTIVE?	(II) DOES THE IMAGE PRIMARILY PROJECT DAILY LIFE?	(III) IS THERE A DIRECT CONNECTION WITH THE ORGANISATION'S OBJECTIVES OR ACTIVITIES?	(IV) DOES THE HUMAN FACE DOMINATE THE IMAGE?
	YES / NO	YES / NO	YES / NO	YES / NO	BENEFICIARIES / TRUSTEES - STAFF / OTHER	SINGLE (PERSON) (GROUP) (OTHER) / MULTIPLE (PERSON) (GROUP) (OTHER)	PLAYING / WORKING / POSING / OTHER	HAPPY / SAD / SERIOUS / NEUTRAL	BRIGHT / DARK	HOME / WORK / PLAY / OTHER	BLACK AND WHITE / COLOUR	LOOKING AT CAMERA / NOT LOOKING AT CAMERA	YES / NO	YES / NO	YES / NO
Bóthar															
2012	Yes	Yes	Yes	Yes	Beneficiaries	Multiple (Person)	Posing	Neutral	Bright	Work	Colour	Looking at camera	Yes	Yes	No
2013	Yes	Yes	Yes	Yes	Beneficiaries	Multiple (Person)	Posing	Neutral	Bright	Work	Colour	Not looking at camera	Yes	Yes	No
2014	Yes	Yes	Yes	Yes	Beneficiaries	Multiple (Person)	Posing	Neutral	Bright	Work	Colour	Looking at camera	Yes	Yes	No
Concern Worldwide															
2012	Yes	Yes	Yes	Yes	Other	Single (Other)	N/A	N/A	N/A	Other	Colour	N/A	N/A	No	No
2013	Yes	Yes	Yes	No	Other	Single (Other)	N/A	N/A	N/A	Other	Colour	N/A	N/A	No	No
2014	Yes	Yes	Yes	No	Other	Single (Other)	N/A	N/A	N/A	Other	Colour	N/A	N/A	No	No

	LINGUISTIC MESSAGE:				STUDIUM							PUNCTUM:			
	(I) DOCUMENT TITTLE	(II) ORGANISATION LOGO	(III) ORGANISATION NAME	(IV) OTHER CAPTION	(I) WHO / WHAT IS PRINCIPALLY BEING PHOTOGRAPHED?	(II) DOES THE FRONT COVER CONSIST OF A SINGLE OR MULTIPLE PHOTOGRAPH(S)?	(III) WHAT ARE THEY PRINCIPALLY DOING?	(IV) WHAT IS THE PRIMARY EMOTION?	(V) WHAT IS THE PRIMARY COLOUR OF CLOTHING?	(VI) WHAT IS THE PRIMARY SCENE?	(VII) WHAT IS THE PRIMARY BACKGROUND COLOUR?	(I) WHAT IS THE OPERATOR'S / PHOTOGRAPHER'S PRIMARY PERSPECTIVE?	(II) DOES THE IMAGE PRIMARILY PROJECT DAILY LIFE?	(III) IS THERE A DIRECT CONNECTION WITH THE ORGANISATION'S OBJECTIVES OR ACTIVITIES?	(IV) DOES THE HUMAN FACE DOMINATE THE IMAGE?
	YES / NO	YES / NO	YES / NO	YES / NO	BENEFICIARIES / TRUSTEES - STAFF / OTHER	SINGLE (PERSON) (GROUP) (OTHER) / MULTIPLE (PERSON) (GROUP) (OTHER)	PLAYING / WORKING / POSING / OTHER	HAPPY / SAD / SERIOUS / NEUTRAL	BRIGHT / DARK	HOME / WORK / PLAY / OTHER	BLACK AND WHITE / COLOUR	LOOKING AT CAMERA / NOT LOOKING AT CAMERA	YES / NO	YES / NO	YES / NO
GOAL															
2011	Yes	Yes	Yes	Yes	Beneficiaries	Multiple (Person)	Posing	Happy	Bright	Work	Colour	Looking at camera	Yes	Yes	No
2012	Yes	Yes	Yes	Yes	Beneficiaries	Multiple (Person)	Working	Happy	Bright	Work	Colour	Looking at camera	Yes	Yes	No
2013	Yes	Yes	Yes	Yes	Beneficiaries	Single (Group)	Posing	Happy	Bright	Other	Colour	Looking at camera	No	No	Yes
GORTA[a]															
2012	Yes	Yes	Yes	Yes	Beneficiaries	Single (Person)	Posing	Happy	N/A	Other	Colour	Looking at camera	No	No	Yes
2013	Yes	Yes	Yes	Yes	Beneficiaries	Multiple (Person)	Posing	Happy	Bright	Home	Colour	Looking at camera	Yes	Yes	No

	LINGUISTIC MESSAGE:				STUDIUM							PUNCTUM:			
	(I) DOCUMENT TITLE	(II) ORGANISATION LOGO	(III) ORGANISATION NAME	(IV) OTHER CAPTION	(I) WHO / WHAT IS PRINCIPALLY BEING PHOTOGRAPHED?	(II) DOES THE FRONT COVER CONSIST OF A SINGLE OR MULTIPLE PHOTOGRAPH(S)?	(III) WHAT ARE THEY PRINCIPALLY DOING?	(IV) WHAT IS THE PRIMARY EMOTION?	(V) WHAT IS THE PRIMARY COLOUR OF CLOTHING?	(VI) WHAT IS THE PRIMARY SCENE?	(VII) WHAT IS THE PRIMARY BACKGROUND COLOUR?	(I) WHAT IS THE OPERATOR'S / PHOTOGRAPHER'S PRIMARY PERSPECTIVE?	(II) DOES THE IMAGE PRIMARILY PROJECT DAILY LIFE?	(III) IS THERE A DIRECT CONNECTION WITH THE ORGANISATION'S OBJECTIVES OR ACTIVITIES?	(IV) DOES THE HUMAN FACE DOMINATE THE IMAGE?
	YES / NO	YES / NO	YES / NO	YES / NO	BENEFICIARIES / TRUSTEES - STAFF / OTHER	SINGLE (PERSON) (GROUP) (OTHER) / MULTIPLE (PERSON) (GROUP) (OTHER)	PLAYING / WORKING / POSING / OTHER	HAPPY / SAD / SERIOUS / NEUTRAL	BRIGHT / DARK	HOME / WORK / PLAY / OTHER	BLACK AND WHITE / COLOUR	LOOKING AT CAMERA / NOT LOOKING AT CAMERA	YES / NO	YES / NO	YES / NO
Bóthar															
2012	Yes	Yes	Yes	Yes	Beneficiaries	Multiple (Person)	Posing	Neutral	Bright	Work	Colour	Looking at camera	Yes	Yes	No
2013	Yes	Yes	Yes	Yes	Beneficiaries	Multiple (Person)	Posing	Neutral	Bright	Work	Colour	Not looking at camera	Yes	Yes	No
2014	Yes	Yes	Yes	Yes	Beneficiaries	Multiple (Person)	Posing	Neutral	Bright	Work	Colour	Looking at camera	Yes	Yes	No
Concern Worldwide															
2012	Yes	Yes	Yes	Yes	Other	Single (Other)	N/A	N/A	N/A	Other	Colour	N/A	N/A	No	No
2013	Yes	Yes	Yes	No	Other	Single (Other)	N/A	N/A	N/A	Other	Colour	N/A	N/A	No	No
2014	Yes	Yes	Yes	No	Other	Single (Other)	N/A	N/A	N/A	Other	Colour	N/A	N/A	No	No
GOAL															

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	YES / NO	YES / NO	YES / NO	YES / NO	BENEFICIARIES / TRUSTEES - STAFF / OTHER	SINGLE (PERSON) (GROUP) (OTHER) / MULTIPLE (PERSON) (GROUP) (OTHER)	PLAYING / WORKING / POSING / OTHER	HAPPY / SAD / SERIOUS / NEUTRAL	BRIGHT / DARK	HOME / WORK / PLAY / OTHER	BLACK AND WHITE / COLOUR	LOOKING AT CAMERA / NOT LOOKING AT CAMERA	YES / NO	YES / NO	YES / NO
2011	Yes	Yes	Yes	Yes	Beneficiaries	Multiple (Person)	Posing	Happy	Bright	Work	Colour	Looking at camera	Yes	Yes	No
2012	Yes	Yes	Yes	Yes	Beneficiaries	Multiple (Person)	Working	Happy	Bright	Work	Colour	Looking at camera	Yes	Yes	No
2013	Yes	Yes	Yes	Yes	Beneficiaries	Single (Group)	Posing	Happy	Bright	Other	Colour	Looking at camera	No	No	Yes
GORTA[a]															
2012	Yes	Yes	Yes	Yes	Beneficiaries	Single (Person)	Posing	Happy	N/A	Other	Colour	Looking at camera	No	No	Yes
2013	Yes	Yes	Yes	Yes	Beneficiaries	Multiple (Person)	Posing	Happy	Bright	Home	Colour	Looking at camera	Yes	Yes	No
2014	Yes	Yes	Yes	No	Beneficiaries	Single (Person)	Posing	Neutral	Bright	Other	Colour	Looking at camera	No	No	Yes

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	YES / NO	YES / NO	YES / NO	YES / NO	BENEFICIARIES / TRUSTEES - STAFF / OTHER	SINGLE (PERSON) (GROUP) (OTHER) / MULTIPLE (PERSON) (GROUP) (OTHER)	PLAYING / WORKING / POSING / OTHER	HAPPY / SAD / SERIOUS / NEUTRAL	BRIGHT / DARK	HOME / WORK / PLAY / OTHER	BLACK AND WHITE / COLOUR	LOOKING AT CAMERA / NOT LOOKING AT CAMERA	YES / NO	YES / NO	YES / NO
Oxfam Ireland															
2012	Yes	Yes	Yes	Yes	Beneficiaries	Single (Person)	Posing	Happy	Bright	Other	Colour	Not looking at camera	No	No	Yes
2013	Yes	Yes	Yes	Yes	Beneficiaries	Single (Person)	Posing	Happy	Bright	Work	Colour	Looking at camera	Yes	No	Yes
2014	Yes	Yes	Yes	Yes	Beneficiaries	Single (Person)	Posing	Happy	Bright	Work	Colour	Looking at camera	Yes	Yes	Yes
Plan Ireland															
2013	Yes	Yes	Yes	No	Beneficiaries	Single (Person)	Posing	Neutral	Bright	Other	Colour	Looking at camera	No	No	Yes
2014	Yes	Yes	Yes	No	Beneficiaries	Single (Person)	Posing	Neutral	Bright	Play	Colour	Looking at camera	No	No	Yes

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	YES / NO	YES / NO	YES / NO	YES / NO	BENEFICIARIES / TRUSTEES - STAFF / OTHER	SINGLE (PERSON) (GROUP) (OTHER) / MULTIPLE (PERSON) (GROUP) (OTHER)	PLAYING / WORKING / POSING / OTHER	HAPPY / SAD / SERIOUS / NEUTRAL	BRIGHT / DARK	HOME / WORK / PLAY / OTHER	BLACK AND WHITE / COLOUR	LOOKING AT CAMERA / NOT LOOKING AT CAMERA	YES / NO	YES / NO	YES / NO
2015	Yes	Yes	Yes	No	Beneficiaries	Single (Person)	Posing	Happy	Bright	Other	Colour	Looking at camera	No	No	Yes
Self Help Africa[a]															
2012	Yes	Yes	Yes	No	Beneficiaries	Single (Person)	Working	Happy	Bright	Work	Colour	Not looking at camera	Yes	Yes	Yes
2013	Yes	Yes	Yes	No	Beneficiaries	Single (Person)	Working	Happy	Bright	Work	Colour	Not looking at camera	Yes	Yes	Yes
Trócaire															
2013	Yes	Yes	Yes	Yes	Beneficiaries	Single (Person)	Posing	Happy	Bright	Other	Colour	Looking at camera	No	No	Yes
2014	Yes	Yes	Yes	No	Beneficiaries	Single (Person)	Posing	Happy	Bright	Other	Colour	Looking at camera	No	No	Yes

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	YES / NO	YES / NO	YES / NO	YES / NO	BENEFICIARIES / TRUSTEES - STAFF / OTHER	SINGLE (PERSON) (GROUP) (OTHER) / MULTIPLE (PERSON) (GROUP) (OTHER)	PLAYING / WORKING / POSING / OTHER	HAPPY / SAD / SERIOUS / NEUTRAL	BRIGHT / DARK	HOME / WORK / PLAY / OTHER	BLACK AND WHITE / COLOUR	LOOKING AT CAMERA / NOT LOOKING AT CAMERA	YES / NO	YES / NO	YES / NO
2015	Yes	Yes	Yes	Yes	Beneficiaries	Single (Group)	Other	Happy	Bright	Other	Colour	Looking at camera	Yes	No	No
UNICEF Ireland															
2013	Yes	Yes	Yes	Yes	Beneficiaries	Multiple (Person)	Posing	Happy	Bright	Other	Colour	Looking at camera	Yes	Yes	No
2014	Yes	Yes	Yes	Yes	Beneficiaries	Single (Person)	Posing	Neutral	Bright	Other	Colour	Looking at camera	No	No	Yes
2015	Yes	Yes	Yes	Yes	Beneficiaries	Single (Person)	Posing	Neutral	Bright	Other	Colour	Looking at camera	No	No	Yes
World Vision of Ireland[b]															
2011	Yes	Yes	Yes	No	Trustees - Staff	Single (Group)	Other	Happy	Bright	Other	Colour	Not looking at camera	No	No	No

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	YES / NO	YES / NO	YES / NO	YES / NO	BENEFICIARIES / TRUSTEES - STAFF / OTHER	SINGLE (PERSON) (GROUP) (OTHER) / MULTIPLE (PERSON) (GROUP) (OTHER)	PLAYING / WORKING / POSING / OTHER	HAPPY / SAD / SERIOUS / NEUTRAL	BRIGHT / DARK	HOME / WORK / PLAY / OTHER	BLACK AND WHITE / COLOUR	LOOKING AT CAMERA / NOT LOOKING AT CAMERA	YES / NO	YES / NO	YES / NO
2013	Yes	Yes	Yes	Yes	Beneficiaries	Single (Group)	Other	Happy	Bright	Other	Colour	Not looking at camera	Yes	No	No
2014	Yes	Yes	Yes	No	Beneficiaries	Single (Person)	Other	Happy	Bright	Other	Colour	Not looking at camera	Yes	No	Yes

[a] In July 2014, Gorta merged with Self Help Africa, with the new organisation operating in Ireland as Gorta-Self Help Africa.
[b] It was not possible to obtain the 2012 Annual Report and Financial Statements.

CPA IRELAND | CERTIFIED PUBLIC ACCOUNTANTS

Institute of Certified Public Accountants in Ireland (CPA Ireland)

The Institute of Certified Public Accountants in Ireland (CPA Ireland) is one of the main Irish accountancy bodies representing 5,000 members and students. The CPA designation is the most commonly used designation worldwide for professional accountants and the Institute's qualification enjoys wide international recognition. Its current membership operates in public practice, Industry, financial services and the public sector and CPAs work in over 40 countries around the world.

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