

**DÓCHAS- THE IRISH ASSOCIATION OF  
NON-GOVERNMENTAL DEVELOPMENT  
ORGANISATIONS LIMITED  
(COMPANY LIMITED BY GUARANTEE)**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31st DECEMBER 2009**

**Registered Number: 94384**

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL  
DEVELOPMENT ORGANISATIONS LIMITED  
(COMPANY LIMITED BY GUARANTEE)**

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**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL  
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**COMPANY INFORMATION**

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<b>Chairperson</b>	Helen Keogh	World Vision Ireland
<b>Treasurer</b>	Alan Moore	ILCUF
<b>Board of directors</b>	Helen Keogh Alan Moore James Clarken (re-elected 30 April 2009) Brian Hanratty Sorcha Fennell Connell Foley Colman Farrell Heike Vornhagen John Moffett	World Vision Ireland ILCUF (elected 30 April 2009) Oxfam Ireland Gorta Trócaire (appointed 15 October 2009) Concern Suas Educational Development Galway One World Centre Christian Aid Ireland (elected 30 April 2009)
<b>Secretary</b>	Anna Farrell	
<b>Bankers</b>	Allied Irish Banks plc., 3/4 Foster Place, Dublin 2.	
<b>Auditors</b>	Grant Thornton Chartered Accountants and Registered Auditors, 24-26 City Quay, Dublin 2.	
<b>Registered office</b>	12 Harcourt Street, Dublin 2.	

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL  
DEVELOPMENT ORGANISATIONS LIMITED  
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**THE DIRECTORS' REPORT**

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The directors submit their report and financial statements of the Company for the year ended 31 December 2009.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Company was originally incorporated on 29 April 1983 under the name Confederation of Non-Governmental Organisations for Overseas Development (CONGOOD) as a Company limited by guarantee not having a share capital. It registered a change of name to Dóchas – The Irish Association of Non-Governmental Development Organisations on 15 July 1993. At 31 December 2009, there were 44 members whose guarantee is limited to €6.35 each. This guarantee continues for one year after membership ceases.

**Appointment of directors**

The Board of Dóchas is comprised of nine directors, normally elected by the membership at the Annual General Meeting of the Company. The term of office of a director is three years. However, it is the practice that Board members are elected by organisation and that in the event that the named individual stands down during his/her 3 year term of office the organisation may appoint a replacement to serve the remainder of his/her 3 year term. Directors are required to retire by rotation.

**Directors' induction and training**

Dóchas has an induction programme for new directors to ensure that collectively they have the overview required for proper governance of the company.

**Organisation**

The Board of directors, which has 9 members, administers the company. The Board meets approximately 6 times a year. There are no emoluments paid to directors. A CEO is appointed by the directors to manage the day to day operations of the company. To facilitate effective operations, the CEO has delegated authority, within the terms of delegation approved by the directors, for operational matters such as fund development and programme management.

**Risk management**

The directors are aware of the risks to which the company is exposed. In particular, to the financial and operational risks and are satisfied that appropriate systems are in place to mitigate exposure to the risks.

**VISION**

Our vision is of a world where poverty and inequality are unacceptable, and where every person has the right to live free from fear, free from want and able to fulfil their potential.

**PURPOSE**

The purpose of Dóchas is to enhance Ireland's contribution to world development. We achieve this by:

- leading the Development sector towards high standards of practice;
- being an independent representative voice of Ireland's Development sector, in order to influence public debate and decision-making in Ireland and the European Union.

**MISSION**

Dóchas is part of a movement working to build a society, in Ireland and in Europe, that actively seeks to eradicate global poverty, injustice and inequality.

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**THE DIRECTORS' REPORT (*continued*)**

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**REVIEW OF ACTIVITIES**

The year 2009 was a difficult year for Dóchas and its member organisations. The effects of the economic recession that started in 2008 were being felt particularly strongly in the past year. Among the consequences as documented by Dóchas were:

- Poor countries are being hit hard by lower demand for their exports, shrinking foreign investment, lower commodity prices and shrinking credit at higher cost. And this all comes on top of terrible recent hardship caused by high energy costs, soaring food prices and the accelerating effects of climate change.
- UN estimates for 2008 show the number of people going hungry every day increased by 130-155 million in 2008. It is suggested in 2009 an additional 46 million people in developing countries have had to survive on less than \$1.25 a day, while an extra 53 million stay trapped on less than \$2 a day.
- World food prices are continuing to rise, making basic food harder to afford for millions of poor people.
- Irish NGO expenses increased, as did demand for their services, yet funding for Development NGOs declined - corporate donations decreased dramatically, as did support from the Irish Government (despite the fact that many NGOs had signed multi-annual contracts with Irish Aid). In addition, there was a slight decrease in donations from the general public.

**Saving Ireland's Overseas Aid Programme**

By far the biggest challenge that impacted on the work of Dóchas members arose from the repeated and disproportionate cuts to the Government's aid programme. The 2009 Official Development Assistance (ODA) budget was cut a number of times, to a total of €225 million, or nearly a quarter.

Early on in 2009, Dóchas undertook research to document the impact of the recession and the ODA cuts, and designed a campaign to prevent further cuts. The campaign was based on the premise that the aid budget was ultimately a political decision, and that any campaigning would need to focus on key decision-makers in Government.

During the year, the campaign developed an impressive range of activities that raised the issue of the ODA cuts as a political issue, and reminded politicians of the importance of investing in development cooperation in times of global recession.

Some indicators of the campaign:

- √ Had 8 meetings with Government Ministers;
- √ Made presentations to various Oireachtas Committees;
- √ Collected 6,500 postcards and e-cards, and presented those to the Taoiseach's office in November;
- √ Obtained 85 articles in Ireland's print media that related to the campaign (25 of these in the Irish Times);
- √ Engaged in 23 radio and TV interviews in relation to the campaign.
- √ Distributed 20,000 campaign leaflets to Dóchas member organisations for dissemination to supporters at public events and activities;
- √ Organised a mass photo of 222 people (1 for every €1 million cut from the aid budget) in "We Do Care" t-shirts, in front of the Department of Finance;
- √ Designed a dedicated campaign website [www.WeDoCare.ie](http://www.WeDoCare.ie) with a lobby action, and a briefing document about development cooperation – the website resulted in some 650 emails being sent to the Minister for Finance;
- √ Commissioned an opinion poll showing that, while a majority believed Government spending on overseas aid was much higher than is the case (as much as 10% of national income, compared with the actual figure of 0.48%), most respondents supported an increase in the aid budget.

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**THE DIRECTORS' REPORT (*continued*)**

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**Making Aid Work**

One of the key arguments that members of Dóchas put forward in their campaign in defence of the aid budget was contained in the 2005 Paris Declaration on Aid Effectiveness: that economic and human development processes require predictability and accountability. Our "We Do Care" campaign was never simply a campaign aimed at protecting NGO income - it was a campaign that reminded Ireland of its obligations to help achieve the UN's Millennium Development Goals, a set of internationally agreed strategies to eradicate the worst forms of poverty. Under this agreement, rich countries such as Ireland must ensure "more and better aid".

For this reason, Dóchas invested considerable resources in its work to enhance the impact of Ireland's development cooperation efforts.

Dóchas' philosophy in this regard is that Irish NGOs must enhance their accountability to improve the impact of their work. They need to ensure that they have effective processes in place to ensure the meaningful participation of their beneficiaries, partners, colleagues, supporters and donors in all aspects of their planning, programming and implementation. Not just because that will produce better programmes, but also because it creates the space for joint learning and evaluation.

Dóchas supports its member organisations in their efforts to enhance their accountability by providing the fora for discussion and exchange where dialogue can take place, and by setting standards. Through its Working Groups, seminars, research and Codes of Conduct, Dóchas provides the environment in which Irish NGOs can seek the professional feed-back they require.

**Member Organisations Working Together**

During the year, the Dóchas Working and Learning Groups continued to form the centre of the activities of the network. The groups constitute the main platform through which members share experience and through which they meet and learn from each other. Currently there are Working/Learning Groups on:

- Development Education
- Disability & Development
- Food & Livelihoods Security
- HIV & AIDS
- Humanitarian Aid
- Human Resources

In addition, we had more informal Task Groups on the We Do Care campaign, aid quality, human resources, and gender, and Dóchas hosted a series of once-off topical seminars to stimulate NGO exchange and shared learning. Themes addressed at these seminars ranged from Aid Effectiveness, to the EU policy agenda.

In the past year, we organised and hosted 110 meetings (compared to 84 in 2008), attended by 1,028 people from across the International Development sector in Ireland (up from 840 last year). Assuming a cost of €30 per hour in staff time, this means our member organisations invested some €47,000 in Dóchas meetings last year, in addition to the membership fees and other financial contributions to our work.

**Dóchas Quality Standards**

Following its introduction in 2008, this was the last year before the Code of Good Practice on Corporate Governance becomes obligatory for all Dóchas members. This means that from next year, all Dóchas members have to demonstrate adherence to two Dóchas Codes:

- The Code of Conduct on Images and Messages
- The Code of Good Practice on Corporate Governance

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**THE DIRECTORS' REPORT (*continued*)**

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A large number of Dóchas members have indicated that they have used the Governance Code to initiate internal governance review processes. In addition, 57 NGOs have signed on to the Code of Conduct on Images and Messages, and are participating in the support programme developed by Dóchas.

Results from the 2009 self-assessments of members' adherence to the Code of Conduct on Images & Messages show that nearly two-thirds of signatories integrated the Code and/or its principles in their communications and marketing strategies, and that the vast majority of signatories – 95%, compared to 74% in 2008 – circulated the Code within their organisations and to all relevant contractors.

In addition to its own Codes, Dóchas finalised the survey on Irish NGO partnerships with Civil Society Organisations in Kenya, and actively promoted other sectoral quality standards, including the Comhlámh Code of Good Practice on Volunteering and the ICTR Statement of Guiding Principles for Fundraising.

Dóchas continued to support the Guidestar feasibility project, which concluded that the concept is both technically feasible and acceptable to the non-profit sector in Ireland.

**Dóchas Membership Expands**

The 2009 AGM admitted five new members, bringing our total membership up from 39 to 44.

**Further Information**

A more detailed report on Dóchas activities for 2009 is available on our website, or from the Dóchas office.

**LEGAL STATUS**

The Company is incorporated under the Companies Act 1963 is limited by guarantee and does not have a share capital.

**RESULTS AND YEAR END POSITION**

The results for 2009 are set out in the “Statement of Financial Activities” on page 9. The overall outcome for the year was in line with expectations and is considered satisfactory.

The year-end reserves totalled €232,146 all of which is unrestricted. The directors believe that this amount is sufficient to enable the company to absorb fluctuations in cash-flow and continue to operate and to implement its current strategic plan.

**DIRECTORS**

The Directors who retired during 2009 were:

Malcolm Quigley (30 April 2009)  
Michael Williams (15 October 2009)

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**THE DIRECTORS' REPORT *(continued)***

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**STATEMENT OF THE DIRECTORS' RESPONSIBILITIES**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the profit or loss of the company for that period. In preparing these financial statements the directors are required to:-

1. Select suitable accounting policies and then apply them consistently;
2. Make judgements and estimates that are reasonable and prudent;
3. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2009. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**IMPORTANT EVENTS SINCE THE YEAR END**

There have been no significant events affecting the company since the year end.

**BOOKS OF ACCOUNT**

The directors are responsible for ensuring that proper books and accounting records, as outlined in Section 202 of the Companies Act, 1990, are kept by the company. To achieve this, the directors have appointed a qualified accountant who reports to the board and ensures that the requirements of Section 202 of the Companies Act, 1990, are complied with.

These books and accounting records are maintained at the company's operating premises at 12 Harcourt Street, Dublin 2.

**AUDITORS**

The auditors, Grant Thornton, will continue in office in accordance with Section 160(2) of the Companies Act 1963.

Signed on behalf of the Directors

**Helen Keogh**  
Director

**Brian Hanratty**  
Director

Approved by the directors on 16 March 2010

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL  
DEVELOPMENT ORGANISATIONS LIMITED  
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**INDEPENDENT AUDITORS REPORT TO THE MEMBERS  
YEAR ENDED 31st DECEMBER 2009**

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We have audited the financial statements of Dóchas – The Irish Association of Non-Governmental Development Organisations Limited for the year ended 31st December 2009 on pages 9 to 17. These financial statements have been prepared under the historical cost convention and the accounting policies set out on page 12.

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act 1990. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS**

As described in the Statement of Directors' Responsibilities on page 5, the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and Irish accounting standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland and are properly prepared in accordance with the Companies Acts, 1963 to 2009. We also report to you whether in our opinion: proper books of account have been kept by the company; whether, at the balance sheet date, there exists a financial situation requiring the convening of an extraordinary general meeting of the company; and whether the information given in the directors' report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit and whether the company's balance sheet and its profit and loss account are in agreement with the books of account.

We report to the members if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not disclosed and, where practicable, include such information in our report.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatement within it.

**BASIS OF AUDIT OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL  
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**INDEPENDENT AUDITORS REPORT TO THE MEMBERS (*continued*)  
YEAR ENDED 31st DECEMBER 2009**

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**OPINION**

In our opinion the financial statements give a true and fair view of the statement of the company's affairs as at 31st December 2009 and of its surplus for the year then ended and have been properly prepared in accordance with the provisions of the Companies Acts, 1963 to 2009.

We have obtained all the information and explanations we consider necessary for the purposes of our audit. In our opinion, proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

In our opinion the information given in the Directors' Report on pages 2 to 6 is consistent with the financial statements.

24 - 26 City Quay  
Dublin 2  
Ireland

GRANT THORNTON  
Chartered Accountants  
& Registered Auditors

16<sup>th</sup> March 2010

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL  
DEVELOPMENT ORGANISATIONS LIMITED  
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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31st DECEMBER 2009**

	Note	Restricted Funds €	Unrestricted Funds €	Total 2009 €	Total 2008 €
<b><u>INCOMING RESOURCES</u></b>					
<b>INCOME RESOURCES FROM GENERATED FUNDS</b>					
<b>Voluntary income</b>					
- Subscriptions for the year		-	135,201	135,201	124,555
- Adjustment to subscriptions for previous years		-	-	-	422
- Grant from Irish Aid		-	250,000	250,000	250,000
- Project income		35,371	2,761	38,132	5,915
<b>Investment income</b>					
- Deposit interest		-	427	427	4,759
<b>TOTAL INCOMING RESOURCES</b>		35,371	388,389	423,760	385,651
<b><u>RESOURCES EXPENDED</u></b>					
<b>COSTS OF GENERATING FUNDS</b>					
- Costs of generating voluntary income	<b>4</b>	-	4,767	4,767	4,711
<b>CHARITABLE ACTIVITIES</b>	<b>5</b>	35,371	336,131	371,502	371,020
<b>GOVERNANCE COSTS</b>	<b>6</b>	-	16,529	16,529	17,312
<b>TOTAL RESOURCES EXPENDED</b>		35,571	357,427	392,798	393,043
<b>NET (OUTGOING)/INCOMING RESOURCES BEFORE TRANSFERS</b>					
		-	30,962	30,962	(7,392)
Gross transfers between funds		-	-	-	-
Net movement in funds		-	30,962	30,962	(7,392)
Total funds brought forward		-	201,184	201,184	208,576
<b>Total funds carried forward</b>		-	232,146	232,146	201,184

All of the activities of the company are classed as continuing.  
The company has no recognised gains or losses other than the results for the year as set out above.

These financial statements were approved by the directors on the 16<sup>th</sup> March 2010 and are signed on their behalf by:

**Helen Keogh**  
Director

**Brian Hanratty**  
Director

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL  
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**BALANCE SHEET AS AT 31st DECEMBER 2009**

	Note	2009 Total €	2008 Total €
<b>FIXED ASSETS</b>			
Tangible assets	8	<u>4,682</u>	<u>5,626</u>
<b>CURRENT ASSETS</b>			
Debtors	9	49,413	79,552
Cash at bank and in hand		<u>189,044</u>	<u>129,643</u>
		238,457	209,195
<b>CREDITORS: amounts falling due within one year</b>	<b>10</b>	<u>(10,993)</u>	<u>(13,637)</u>
<b>NET CURRENT ASSETS</b>		<u>227,464</u>	<u>195,558</u>
<b>NET ASSETS</b>		<u>232,146</u>	<u>201,184</u>
<b>THE FUNDS OF THE CHARITY</b>			
Restricted funds	13	-	-
Unrestricted income funds	13	<u>232,146</u>	<u>201,184</u>
<b>TOTAL CHARITY FUNDS</b>		<u>232,146</u>	<u>201,184</u>

These financial statements were approved by the directors on the 16<sup>th</sup> March 2010 and are signed on their behalf by:

**Helen Keogh**  
Director

**Brian Hanratty**  
Director

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL  
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**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31st DECEMBER 2009**

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	Note	2009 €	2008 €
Cash (outflow)/inflow from operating activities	11	59,401	(44,655)
Purchase of fixed assets		—	<u>(1,903)</u>
<b>(Decrease) /increase in cash for the year</b>		<u>59,401</u>	<u>(46,558)</u>
Opening cash balance		129,643	176,201
(Decrease)/increase in cash for the year		<u>59,401</u>	<u>(46,558)</u>
<b>Closing cash balance</b>		<u>189,044</u>	<u>129,643</u>

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL  
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**ACCOUNTING POLICIES  
FOR THE YEAR ENDED 31st DECEMBER 2009**

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**Basis of accounting**

The financial statements have been prepared in accordance with applicable accounting standards and follow the recommendations in the Statement of Recommended Practice: Accounting and Reporting by Charities 2005 and with the Companies Acts 1963 to 1983 and 1990 to 2009.

They have been prepared under the historical cost convention, in accordance with applicable accounting standards.

The principal accounting policies of the charity are set out below. The policies have remained unchanged from the previous year.

**Fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Furniture and fittings	-	12.5% Straight line
Computers	-	20% Straight line

**Income**

Members subscriptions income is recognised on the issue of invoices.

Other income is recognised when entitlement is established and the amounts involved can be measured with reasonable certainty.

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st DECEMBER 2009**

**1. NET INCOME RESOURCES**

Net income resource is after the following items:

	<b>2009</b>	<b>2008</b>
	€	€
Depreciation	943	5,100
Auditors' remuneration	4,556	4,300
Operating lease	<u>24,000</u>	<u>21,250</u>

None of the members of the Dochas Board of Directors received remuneration of any kind for their services.

**2. EMPLOYEES AND REMUNERATION**

The average number of staff employed by the company during the year was 4 (2008: 4).

	<b>2009</b>	<b>2008</b>
	€	€
Staff costs were as follows		
Wages and salaries	197,207	189,118
Social welfare costs	<u>22,845</u>	<u>19,682</u>
	<u>220,052</u>	<u>208,800</u>

The remuneration of the Chief Executive Officer in 2009 amounted to € 81,314 (2008: €78,873). Remuneration includes salaries and benefits in kind but excludes employer pension contributions.

**3. TAXATION**

The company has charitable status and as such is not liable to corporation tax. Its reference number is CHY6410

<b>4. COSTS OF GENERATING VOLUNTARY INCOME</b>	<b>2009</b>	<b>2008</b>
	€	€
Staff costs	3,352	3,255
Office running costs	734	810
Rent and cleaning	<u>681</u>	<u>645</u>
	<u>4,767</u>	<u>4,711</u>

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st DECEMBER 2009**

**5. CHARITABLE ACTIVITIES**

Charitable activities comprises direct costs plus allocated support costs as follows:

	<b>2009</b>	<b>2008</b>
	€	€
<b>Direct costs</b>	197,516	120,485
<b>Support costs</b>		
Staff costs	122,337	197,407
Office running costs	26,774	29,568
Rent and cleaning	<u>24,875</u>	<u>23,560</u>
	<u>371,502</u>	<u>371,020</u>

Direct costs are those incurred wholly and exclusively for the primary objects of the charity.

Support costs represent general expenditure which cannot be exactly split between the primary functions of the organisation at the time at which they are incurred but can be allocated on a reasonable basis after the event.

**6. GOVERNANCE COSTS**

	<b>2009</b>	<b>2008</b>
	€	€
Staff costs	8,379	8,138
Office running costs	1,834	2,025
Rent and cleaning	1,704	1,645
Professional fees	<u>4,612</u>	<u>5,504</u>
	<u>16,529</u>	<u>17,312</u>

**7. BREAKDOWN OF SUPPORT COSTS BY ACTIVITY**

	<b>Charitable activities</b>	<b>Costs of generating voluntary income</b>	<b>Governance</b>	<b>Total 2009</b>	<b>Total 2008</b>
	€	€	€	€	€
Direct costs	197,516	-	-	197,516	120,485
Staff costs	122,337	3,352	8,379	134,068	208,800
Office running costs	26,774	734	1,834	29,342	32,403
Rent, rates and cleaning	24,875	681	1,704	27,260	25,820
Professional fees	-	-	<u>4,612</u>	<u>4,612</u>	<u>5,535</u>
	<u>371,502</u>	<u>4,767</u>	<u>16,529</u>	<u>392,798</u>	<u>393,043</u>

All support costs are allocated based on the estimated amount of staff time which each type of activity absorbs.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st DECEMBER 2009**

**8. TANGIBLE FIXED ASSETS**

<b>Cost</b>	<b>Fixtures &amp; fittings €</b>	<b>Computers €</b>	<b>Total €</b>
Opening balance 1 January 2009	10,225	19,108	29,333
Additions during the year	<u>-</u>	<u>-</u>	<u>-</u>
Closing balance 31 December 2009	<u>10,225</u>	<u>19,108</u>	<u>29,333</u>
<b>Depreciation</b>			
Opening balance 1 January 2009	6,380	17,328	23,708
Charge for the year	<u>851</u>	<u>92</u>	<u>943</u>
Closing balance 31 December 2009	<u>7,231</u>	<u>17,420</u>	<u>24,651</u>
<b>Net book value at 31 December 2009</b>	<u>2,994</u>	<u>1,688</u>	<u>4,682</u>
<b>Net book value at 31 December 2008</b>	<u>3,845</u>	<u>1,780</u>	<u>5,626</u>

**9. DEBTORS**

	<b>2009 €</b>	<b>2008 €</b>
Amounts due within one year:		
Subscriptions due	41,420	71,559
Prepayments	<u>6,535</u>	<u>6,535</u>
	47,955	78,094
<b>Amounts due after more than one year:</b>		
Prepayments	<u>1,458</u>	<u>1,458</u>
	<u>49,413</u>	<u>79,552</u>

**10. CREDITORS**

	<b>2009 €</b>	<b>2008 €</b>
<b>(Amounts falling due within one year)</b>		
Trade creditors and accruals	6,129	8,577
PAYE and PRSI	<u>4,864</u>	<u>5,060</u>
	<u>10,993</u>	<u>13,637</u>

**11. RECONCILIATION OF OPERATING CASHFLOW**

	<b>2009 €</b>	<b>2008 €</b>
Surplus/(deficit) for the year	30,962	(7,392)
Depreciation	943	5,100
(Increase)/decrease in debtors	30,139	(46,514)
(Decrease)/increase in creditors	<u>(2,643)</u>	<u>4,151</u>
Net cash inflow/ (outflow) from operating activities	<u>59,401</u>	<u>(44,655)</u>

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL  
DEVELOPMENT ORGANISATIONS LIMITED  
(COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st DECEMBER 2009**

**12. COMMITMENTS**

- (i) The 2010 Annual Plan allows for expenditure in 2010 of €380,111.
- (ii) Commitments under operating lease agreements in respect of premises used by the company are as follows:

	<b>2009</b>	<b>2008</b>
	€	€
Payable on leases on which the commitment expires within one year		
Buildings	<u>24,000</u>	<u>21,250</u>

**13. RESERVES**

**Movement in funds**

	<b>Balance at 31/12/08</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance at 31/12/09</b>
	€	€	€	€	€
<b>Restricted funds</b>					
DID Week	-	800	(800)	-	-
Kenya Research	-	5,000	(5,000)	-	-
ODA Campaign		29,571	(29,571)	-	-
<b>Unrestricted funds</b>					
General reserve	<u>201,184</u>	<u>388,389</u>	<u>(357,427)</u>	-	<u>232,146</u>
<b>Total funds</b>	<u>201,184</u>	<u>423,760</u>	<u>(392,798)</u>	<u>-</u>	<u>232,146</u>

**14. LEGAL STATUS OF THE COMPANY**

The company is limited by guarantee and has no share capital. At 31st December 2009, there were 44 members (2008: 39), whose guarantee is limited to €6.35 each.

**15. POST BALANCE SHEET EVENTS**

No significant events have taken place since the year end that would result in adjustment to 2009 financial information or inclusion of a note thereto.

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL  
DEVELOPMENT ORGANISATIONS LIMITED  
(COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st DECEMBER 2009**

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**16. CONTROLLING PARTY**

The company is controlled by the board of directors acting in concert.

**17. PENSIONS**

The company does not operate a staff pension scheme. Payments are made directly to staff in order to enable them to make their own pension arrangements. All such payments are expensed as incurred.

**18. APPROVAL OF ACCOUNTS**

These accounts were approved by the Board of Directors on 16 March 2010.

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL  
DEVELOPMENT ORGANISATIONS LIMITED  
(COMPANY LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR END 31st DECEMBER 2009**

	<b>Restricted 2009 €</b>	<b>Unrestricted 2009 €</b>	<b>Total 2009 €</b>	<b>Total 2008 €</b>
<b>Incoming resources</b>				
Membership subscriptions	-	135,201	135,201	124,977
Grants received	-	250,000	250,000	250,000
ODA Campaign	29,571	-	29,571	-
Project income	-	-	-	5,915
Other income	5,800	3,188	8,988	4,759
	-----	-----	-----	-----
<b>Total incoming resources</b>	<b>35,371</b>	<b>388,389</b>	<b>423,760</b>	<b>385,651</b>
	-----	-----	-----	-----
<b>Resources expended</b>				
<b>Core costs</b>				
Staff salaries	-	134,068	134,068	208,800
Rent, rates, cleaning and maintenance	-	27,261	27,261	25,820
Postage	-	679	679	1,052
Bank and government charges	-	244	244	280
Accountancy and audit	-	4,612	4,612	5,535
Legal fees	-	70	70	2,363
Executive expenses	-	1,146	1,146	116
Meetings, conferences and seminars	-	4,067	4,067	57
Training	-	80	80	570
Telephone and internet	-	3,993	3,993	3,404
Light and heat	-	1,011	1,011	1,994
IT and communications	-	10,497	10,497	8,782
Maintenance	-	1,538	1,538	1,283
Insurance	-	1,068	1,068	1,064
Recruitment	-	-	-	963
Stationery	-	1,021	1,021	1,572
Sundry	-	7,053	7,053	4,131
Depreciation F & F	-	851	851	1,278
Depreciation computers	-	90	90	3,822
	-----	-----	-----	-----
Total core costs	-	199,349	199,349	272,880
	-----	-----	-----	-----
<b>Project work</b>				
Ireland and the MDGs	-	-	-	595
Quality of NGO work	800	98,443	99,243	54,248
EU Watch	-	15,833	15,833	23,430
ODA Campaign	29,571	7,606	37,177	20,962
Kenya Research Project	5,000	30,878	35,878	16,020
Research and publications	-	5,318	5,318	4,907
	-----	-----	-----	-----
<b>Total project work</b>	<b>35,371</b>	<b>158,078</b>	<b>193,449</b>	<b>120,163</b>
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<b>Total expenditure</b>	<b>35,371</b>	<b>357,427</b>	<b>392,798</b>	<b>393,043</b>
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<b>Surplus/(deficit) for the year</b>	<b>-</b>	<b>30,962</b>	<b>30,962</b>	<b>(7,392)</b>
	=====	=====	=====	=====