

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

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31st DECEMBER 2010

Registered Number: 94384

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

Chairperson	Helen Keogh	World Vision Ireland
Treasurer	Alan Moore	ILCUF
Board of directors	Helen Keogh Alan Moore James Clarken Brian Hanratty Sorcha Fennell Colman Farrell John Moffett Derek McDowell Malcolm Quigley	World Vision Ireland ILCUF Oxfam Ireland Gorta Trócaire Suas Educational Development Christian Aid Ireland Concern Worldwide VSO
Secretary	Anna Farrell	
Bankers	Allied Irish Banks plc., 3/4 Foster Place, Dublin 2.	
Auditors	Grant Thornton Chartered Accountants and Registered Auditors, 24-26 City Quay, Dublin 2.	
Registered office	12 Harcourt Street, Dublin 2.	

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

The directors submit their report and financial statements of the Company for the year ended 31 December 2010.

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 2010, 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*)

REVIEW OF ACTIVITIES

During 2010, Dóchas' work was chiefly focused on the dual challenge of enhancing the impact of Ireland's development cooperation programme, and campaigning to safeguard the continuation of the Government's Official Development Assistance programme.

The further deterioration of Ireland's public finances meant that pressure increased on funding for NGO work. Remarkably, however, a Dóchas-sponsored opinion poll undertaken by Ipsos/MRBI showed that the traditionally high levels of public support for overseas aid continue, with over 80% of respondents in the poll declaring that Ireland must honour its commitment to spend 0.7% of national income on overseas aid, by 2015.

In order to pre-empt potential criticism of the aid programme, Dóchas intensified its work aimed at ensuring the effectiveness of the work of its member organisations. During the year, we led a consultation process, assessing members' concepts of Quality, and highlighting initiatives taken by our member organisations to ensure that their work adheres to the highest possible standards.

Dóchas promoted the active exchange among member organisations of how various organisations have found answers to Development Effectiveness challenges, and documented members' experiences and instances of good development practice. In addition, we intensified our coordination with other NGO support mechanisms and service deliverers, to assist Development NGOs at the level of technical efficiencies and the level of broader development impact.

Saving Ireland's Overseas Aid Programme

Thanks to the second phase of the Dóchas-coordinated campaign to protect Ireland's overseas aid budget, the disproportionate cuts to the Government's aid programme of 2008 and 2009 were not repeated. Budget 2011, one of the most severe Budgets in recent memory, largely spared the budget for Official Development Assistance (ODA) – to a large extent as a direct result of the strategic and sustained lobbying by the members of the "Act Now on 2015" campaign.

The campaign was launched in April 2010, as a follow-up to the 2009 "We Do Care" campaign, and in this context we organised meetings with TDs, a postcard campaign, an Oireachtas briefing and actions to generate emails and phone calls to TDs. A key aim of the campaign was to engage with Ministers at constituency level, and the campaign worked through organisations with connections to key constituencies. Similarly, when organising meetings with TDs, the campaign coordination group mapped which member organisations had the best contacts with political leaders and allocated responsibilities accordingly.

Some indicators of the campaign:

- The email facility on www.actnow2015.ie, allowing supporters to email their TDs, generated over 4,000 emails, and the majority of people who used it joined the Act Now email list.
- Over 70 organisations signed up as official sponsors of the campaign. Many of these were organisations outside the international development sector.
- A briefing meeting for TDs and Senators in November was attended by 15 TDs, including the Minister of State for Overseas Development, and 5 Senators. They were presented with a summary of the Dóchas budget submission and stories of impact, and asked to contact their party leader and to bring their influence to bear on Budget 2011 in order to ensure that the ODA budget was not cut further. This event was attended by 27 representatives of NGOs.
- We organised a number of formal and informal meetings with key Government and opposition decision-makers from all parties in the Oireachtas.
- The campaign distributed 15,000 leaflets to member organisations and at campaign events.
- Prepared a formal Pre-Budget Submission and delivered it to the Government, urging Ministers to use Budget 2011 to demonstrate visible progress towards the 0.7% target, and to outline annual targets towards 0.7% within the four-year budgetary framework.
- Made a formal submission to the Departmental Strategy of the Department of Finance 2011 - 2013.

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THE DIRECTORS' REPORT *(continued)*

- Sent a Messaging Toolkit to all member organisations and organised an ODA workshop in July which included a discussion on campaign messages and an explanation of the communications toolkit.
- Communicated with members and supporters through Facebook, Twitter and regular email updates on the progress of the campaign. The facebook page relaunched in June and attracted over 900 fans.
- Launched an Act Now on 2015 Website through which supporters could learn about the campaign and take action.
- Hung a large banner on Liberty Hall before and during the MDG Summit with the message 'Aid From Ireland Saves Lives and Builds Futures: Take Action to Keep Ireland's Aid Promise'.
- Submitted articles and letters to the editors of national and local newspapers, and encouraged our supporters to do the same.

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 "Act Now on 2015" campaign is not simply a campaign aimed at protecting NGO income – in contrast, we want to remind Ireland of its obligations to help achieve the UN's Millennium Development Goals (MDGs).

Under the MDG agreement, rich countries such as Ireland must ensure "more and better aid"; something that Dóchas has set itself as a goal for many years already.

Since 2005, Dóchas has stepped up its work on the Quality of development cooperation, by introducing mechanisms to strengthen the accountability of its member organisations. We are convinced that Irish NGOs can 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.

Dóchas' philosophy and strategy in this regard are set out in our "Theory Of Change" document, which is available on the Dóchas website.

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

In addition, we had more informal Task Groups on the "Act Now on 2015" campaign, aid quality, human resources, and gender. Dóchas hosted a series of once-off topical seminars to stimulate NGO exchange and shared learning. Themes addressed at these seminars ranged from Development Effectiveness to the EU policy agenda.

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THE DIRECTORS' REPORT (continued)

In the past year, we organised and hosted 107 meetings (compared to 110 in 2009 and 84 in 2008), attended by 993 people from across the International Development sector in Ireland (compared to 1,028 in 2009 and 840 in 2008). Assuming a cost of €30 per hour in staff time, this means our member organisations invested some €50,300 in Dóchas meetings last year, in addition to the membership fees and other financial contributions to our work (comparable figure for 2009 was €47,000).

Dóchas Quality Standards

All Dóchas members have to demonstrate adherence to two Dóchas Codes:

- The Code of Conduct on Images and Messages
- The Irish Development NGOs Code of Corporate Governance

Since its adoption in 2007, the number of organisations signed up to the Dóchas Code of Conduct has grown considerably, with 59 signatories currently using the Code when designing and implementing their public communications strategies.

In order to facilitate the reporting on signatories' experiences with the Code of Conduct, Dóchas developed a questionnaire that is sent to signatories annually, to guide them through some of the main issues arising from the Code. Dóchas also organises an annual obligatory feedback meeting to provide an opportunity for signatories to network, discuss the difficulties and challenges in relation to the Code's implementation, and to share best practice.

In September, the Dóchas Board agreed a set of measurable minimum criteria that all signatories must fulfil, and that would be assessed on an annual basis. These minimum criteria are that signatories must:

- Make reference to the Code on their main website by displaying the Code logo either on their "Homepage" or in their "About us" section;
- Make reference to the Code in their annual report;
- Fill in and return Dóchas questionnaire on their implementation of the Code's commitments on an annual basis; and
- Take part in peer-accountability reporting in the form of the Dóchas annual meeting for signatories.

Dóchas also commissioned an external evaluation of signatories' adherence in order to assess how far signatories have engaged in the implementation of the Code. The evaluation concluded that all signatories adhere, in the main, to the principles of the Code in terms of images and messages used on the majority of their sites, and that the Code is, by and large, adhered to. Results from the 2010 self-assessments of signatories' adherence to the Code of Conduct on Images & Messages show that the vast majority of respondents included reference to the Code in their publications (68%) and their websites (75%). Both scores are a significant improvement compared to the previous year.

Dóchas provides a support programme to assist signatories in their application of the Code. That includes trainings, one-to-one meetings, resource documents, and a dedicated website (www.dochas.ie/code) which features a number of materials and information related to international development and the use of images and messages.

An external assessment of members' annual reports and audited accounts, to gauge members' adherence to the other Dóchas Code of Conduct – the Irish Development NGO Code of Corporate Governance – showed that most members comply with minimum standards of reporting, but that the level of compliance with recommended standards in the area of Charities SORP (and with the Dóchas Code of Corporate Governance) is below what can reasonably be expected from Dóchas members.

For this reason, Dóchas will develop a programme of support for its members, to be rolled out during 2011.

Dóchas Membership

The 2010 AGM admitted two new members (A-Z Children's Charity and Habitat for Humanity). However, during the year we lost two members (Bóthar and Wingspread), so our total membership remained at 44.

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THE DIRECTORS' REPORT *(continued)*

Plans for 2011

During 2010, Dóchas developed a detailed Implementation Plan, designed to formulate the activities and strategies to ensure the Dóchas Strategic Framework is adopted. The Implementation Plan is available from the Dóchas office, and sets out in great detail our analysis of the challenges facing our member organisations, and the priority actions to be undertaken by members and staff of Dóchas.

This plan also forms the basis of a proposal to Irish Aid, which we hope will form the foundation for a new multi-annual partnership agreement between Dóchas and Irish Aid.

As before, Dóchas will develop detailed work plans for each of the years covered by our Strategic Framework, with clear indicators for the measurement of progress towards our shared objectives.

Further Information

A more detailed report on Dóchas activities for 2010 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 2010 are set out in the “Statement of Financial Activities” on page 10. The overall outcome for the year was in line with expectations and is considered satisfactory.

The year-end reserves totalled €245,823 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, this is in accordance with our formal policy on reserves.

DIRECTORS

The names of the persons who were directors at any time during the year ended 31 December 2010 are set out below. Unless indicated otherwise the persons served as directors for the entire year.

Ms Helen Keogh (World Vision Ireland)

Mr Alan Moore (ILCUF)

Mr James Clarken (Oxfam Ireland)

Mr Brian Hanratty (Gorta)

Ms Sorcha Fennell (Trocaire) – Resigned 23 April 2010 and re-elected on the same date

Mr Colman Farrell (Suas Educational Development)

Mr John Moffett (Christian Aid Ireland)

Mr Connell Foley (Concern) – Resigned 23 April 2010

Mr Derek McDowell (Concern) – Elected 23 April 2010

Mr Malcolm Quigley (VSO) – Elected 23 April 2010

Ms Heike Vornhagen (GOWC) – Resigned 23 April 2010

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THE DIRECTORS' REPORT *(continued)*

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

Alan Moore

Director

Director

Approved by the directors on 15th March 2011

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**INDEPENDENT AUDITORS REPORT TO THE MEMBERS
YEAR ENDED 31st DECEMBER 2010**

We have audited the financial statements of Dóchas – The Irish Association of Non-Governmental Development Organisations Limited for the year ended 31st December 2010 on pages 10 to 18. These financial statements have been prepared under the historical cost convention and the accounting policies set out on page 13.

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 7, 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.

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**INDEPENDENT AUDITORS REPORT TO THE MEMBERS (*continued*)
YEAR ENDED 31st DECEMBER 2010**

OPINION

In our opinion the financial statements give a true and fair view of the statement of the company's affairs as at 31stst December 2010 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 7 is consistent with the financial statements.

24-26 City Quay
Dublin 2
Ireland

22 March 2011

Grant Thornton
Chartered Accountants &
Registered Auditors.

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2010**

	Note	Restricted Funds €	Unrestricted Funds €	Total 2010 €	Total 2009 €
<u>INCOMING RESOURCES</u>					
INCOME RESOURCES FROM GENERATED FUNDS					
Voluntary income					
- Subscriptions for the year		-	120,323	120,323	135,201
- Grant from Irish Aid		-	242,964	242,964	250,000
- Project income		44,022	1,679	45,701	38,132
Investment income					
- Deposit interest		-	120	120	427
TOTAL INCOMING RESOURCES		44,022	365,086	409,108	423,760
<u>RESOURCES EXPENDED</u>					
COSTS OF GENERATING FUNDS					
- Costs of generating voluntary income	4	-	4,881	4,881	4,767
CHARITABLE ACTIVITIES	5	44,022	328,317	372,339	371,502
GOVERNANCE COSTS	6	-	18,751	18,751	16,529
TOTAL RESOURCES EXPENDED		44,022	351,949	395,971	392,798
NET (OUTGOING)/INCOMING RESOURCES BEFORE TRANSFERS					
		-	13,137	13,137	30,962
Gross transfers between funds		-	-	-	-
Net movement in funds		-	13,137	13,137	30,962
Total funds brought forward		-	232,146	232,146	201,184
Total funds carried forward		-	245,283	245,283	232,146

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 15th March 2011 and are signed on their behalf
by:

Helen Keogh

Alan Moore

Director

Director

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BALANCE SHEET AS AT 31st DECEMBER 2010

	Note	2010 Total €	2009 Total €
FIXED ASSETS			
Tangible assets	8	3,393	4,682
CURRENT ASSETS			
Debtors	9	33,402	49,413
Cash at bank and in hand		<u>230,961</u>	<u>189,044</u>
		264,363	238,457
CREDITORS: amounts falling due within one year	10	<u>(22,473)</u>	<u>(10,993)</u>
NET CURRENT ASSETS		<u>241,890</u>	<u>227,464</u>
NET ASSETS		<u>245,283</u>	<u>232,146</u>
THE FUNDS OF THE CHARITY			
Restricted funds	13	-	-
Unrestricted income funds	13	<u>245,283</u>	<u>232,146</u>
TOTAL CHARITY FUNDS		<u>245,283</u>	<u>232,146</u>

These financial statements were approved by the directors on the 15th March 2011 and are signed on their behalf by:

Helen Keogh

Director

Alan Moore

Director

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL
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**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31st DECEMBER 2010**

	Note	2010 €	2009 €
Cash (outflow)/inflow from operating activities	11	43,343	59,401
Purchase of fixed assets		<u>(1,426)</u>	-
(Decrease) /increase in cash for the year		<u>41,917</u>	<u>59,401</u>
Opening cash balance		189,044	129,643
(Decrease)/increase in cash for the year		<u>41,917</u>	<u>59,401</u>
Closing cash balance		<u>230,961</u>	<u>189,044</u>

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**ACCOUNTING POLICIES
FOR THE YEAR ENDED 31st DECEMBER 2010**

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.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2010**

1. NET INCOME RESOURCES

Net income resource is after the following items:

	2010	2009
	€	€
Depreciation	2,715	943
Auditors' remuneration	4,538	4,556
Operating lease	<u>24,000</u>	<u>24,000</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 (2009: 4).

Staff costs were as follows

	2010	2009
	€	€
Wages and salaries	205,619	197,207
Social welfare costs	<u>20,975</u>	<u>22,845</u>
	<u>226,594</u>	<u>220,052</u>

The remuneration of the Chief Executive Officer in 2010 amounted to € 78,862 (2009: €81,314). 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

4. COSTS OF GENERATING VOLUNTARY INCOME

	2010	2009
	€	€
Staff costs	914	3,352
Office running costs	3,285	734
Rent and cleaning	<u>682</u>	<u>681</u>
	<u>4,881</u>	<u>4,767</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2010**

5. CHARITABLE ACTIVITIES

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

	2010	2009
	€	€
Direct costs	194,192	197,516
Support costs		
Staff costs	119,913	122,337
Office running costs	33,359	26,774
Rent and cleaning	<u>24,875</u>	<u>24,875</u>
	<u>372,339</u>	<u>371,502</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

	2010	2009
	€	€
Staff costs	3,314	8,379
Office running costs	8,213	1,834
Rent and cleaning	1,704	1,704
Professional fees	<u>5,520</u>	<u>4,612</u>
	<u>18,751</u>	<u>16,529</u>

7. BREAKDOWN OF SUPPORT COSTS BY ACTIVITY

	Charitable activities	Costs of generating voluntary income	Governance	Total 2010	Total 2009
	€	€	€	€	€
Direct costs	194,192	-	-	194,192	197,516
Staff costs	119,913	914	3,314	124,141	134,068
Office running costs	33,359	3,285	8,213	44,857	29,342
Rent, rates and cleaning	24,875	682	1,704	27,261	27,260
Professional fees	<u> </u>	<u> </u>	<u>5,520</u>	<u>5,520</u>	<u>4,612</u>
	<u>372,339</u>	<u>4,881</u>	<u>18,751</u>	<u>395,971</u>	<u>392,798</u>

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

**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 2010**

8. TANGIBLE FIXED ASSETS

Cost	Fixtures & fittings €	Computers €	Total €
Opening balance 1 January 2010	10,225	19,108	29,333
Additions during the year	<u>-</u>	<u>1,426</u>	<u>1,426</u>
Closing balance 31 December 2010	<u>10,225</u>	<u>20,534</u>	<u>30,759</u>
Depreciation			
Opening balance 1 January 2010	7,231	17,420	24,651
Charge for the year	<u>741</u>	<u>1,974</u>	<u>2,715</u>
Closing balance 31 December 2010	<u>7,972</u>	<u>19,394</u>	<u>27,366</u>
Net book value at 31 December 2010	<u>2,253</u>	<u>1,140</u>	<u>3,393</u>
Net book value at 31 December 2009	<u>2,994</u>	<u>1,688</u>	<u>4,682</u>

9. DEBTORS

	2010 €	2009 €
Amounts due within one year:		
Subscriptions due	25,405	41,420
Prepayments	<u>7,997</u>	<u>6,535</u>
	33,402	47,955
Amounts due after more than one year:		
Prepayments	<u>-</u>	<u>1,458</u>
	<u>33,402</u>	<u>49,413</u>

10. CREDITORS

(Amounts falling due within one year)

	2010 €	2009 €
Trade creditors and accruals	9,389	6,129
Deferred income	7,018	-
PAYE and PRSI	<u>6,066</u>	<u>4,864</u>
	<u>22,473</u>	<u>10,993</u>

All Deferred Income relates to the Abara Film Festival funding from the Department of Community, Equality and Gaeltacht Affairs, which is expected to be fully utilised in 2011 with the re-scheduling of the event.

**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 2010**

11. RECONCILIATION OF OPERATING CASHFLOW

	2010	2009
	€	€
Surplus/(deficit) for the year	13,137	30,962
Depreciation	2,715	943
(Increase)/decrease in debtors	16,011	30,139
(Decrease)/increase in creditors	<u>11,480</u>	<u>(2,643)</u>
Net cash inflow/ (outflow) from operating activities	<u>43,343</u>	<u>59,401</u>

12. COMMITMENTS

- (i) The 2011 Annual Plan allows for expenditure in 2011 of €402,300.
- (ii) Commitments under operating lease agreements in respect of premises used by the company are as follows:

	2010	2009
	€	€
Payable on leases on which the commitment expires within one year	€	€
Buildings	<u>12,000</u>	<u>24,000</u>

The lease on the current premises expires on 30 June 2011. The company plans to rent an alternative premises but as at the date of approval of the financial statements no commitment had been entered into.

13. RESERVES

Movement in funds

	Balance at 31/12/09	Income	Expenditure	Transfers	Balance at 31/12/10
	€	€	€	€	€
Restricted funds					
ODA Campaign	-	30,040	(30,040)	-	-
Abara Film Festival	-	13,982	(13,982)	-	-
Unrestricted funds					
General reserve	<u>232,146</u>	<u>365,086</u>	<u>(351,949)</u>	-	<u>245,283</u>
Total funds	<u>232,146</u>	<u>409,108</u>	<u>(395,971)</u>	<u>-</u>	<u>245,283</u>

14. LEGAL STATUS OF THE COMPANY

The company is limited by guarantee and has no share capital. At 31st December 2010, there were 44 members (2009: 44), 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 2010 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 2010**

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 15 March 2011.

**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 2010

	Restricted 2010 €	Unrestricted 2010 €	Total 2010 €	Total 2009 €
Incoming resources				
Membership subscriptions	-	120,323	120,323	135,201
Grants received	-	242,964	242,964	250,000
ODA Campaign	30,040	-	30,040	29,571
Abara Film Festival	13,982	-	13,982	-
Other income	-	1,799	1,799	8,988
	-----	-----	-----	-----
Total incoming resources	44,022	365,086	409,108	423,760
	-----	-----	-----	-----
Resources expended				
Core costs				
Staff salaries	-	131,412	131,412	134,068
Rent, rates, cleaning and maintenance	-	27,261	27,261	27,261
Postage	-	999	999	679
Bank and government charges	-	380	380	244
Accountancy and audit	-	5,520	5,520	4,612
Legal fees	-	1,091	1,091	70
Executive expenses	-	346	346	1,146
Meetings, conferences and seminars	-	10,448	10,448	4,067
Training	-	6,054	6,054	80
Telephone and internet	-	4,273	4,273	3,993
Light and heat	-	2,576	2,576	1,011
IT and communications	-	5,150	5,150	10,497
Maintenance	-	1,146	1,146	1,538
Insurance	-	1,064	1,064	1,068
Stationery	-	1,171	1,171	1,021
Sundry	-	10,610	10,610	7,053
Depreciation F & F	-	742	742	851
Depreciation computers	-	1,974	1,974	90
	-----	-----	-----	-----
Total core costs	-	212,217	212,217	199,349
	-----	-----	-----	-----
Project work				
Quality of NGO work	-	108,249	108,249	99,243
EU Watch	-	12,001	12,001	15,833
ODA Campaign	30,040	-	30,040	37,177
Kenya Research Project	-	-	-	35,878
Research and publications	-	19,482	19,482	5,318
Abara Film Festival	13,982	-	13,982	-
	-----	-----	-----	-----
Total project work	44,022	139,732	183,754	193,449
	-----	-----	-----	-----
Total expenditure	44,022	351,949	395,971	392,798
	-----	-----	-----	-----
Surplus/(deficit) for the year	-	13,137	13,137	30,962
	=====	=====	=====	=====