

**Registered Number: 94384**

**Dóchas – The Irish Association of  
Non-Governmental Development Organisations  
(Company Limited by Guarantee)**

**Directors' Report and Financial Statements  
For the Year Ended 31 December 2023**

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
(Company Limited by Guarantee)**

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**Company Information**

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<b>Chairperson:</b>	Rosamond Bennett
<b>Treasurer:</b>	Siobhan Cassidy
<b>Board of Directors:</b>	Rosamond Bennett, Christian Aid Ireland (Chairperson). Elected 18/05/23 John Moffett, Misean Cara (Vice Chairperson) Siobhan Cassidy, Trócaire (Treasurer and Company Secretary). Lucia Ennis, Concern Worldwide Bobby McCormack, Development Perspectives Eamon Sharkey, GOAL Karol Balfe, ActionAid Ireland Grace Milton, External Director Martina Fitzgerald, External Director Paul Donnelly, External Director. Elected 18/05/23 Sarah O’Toole, CBM Ireland. Resigned 30/03/23 Una Murray, Sightsavers, Resigned 18/05/23 Senan Turnbull, External Director, Resigned 18/05/23
<b>CEO:</b>	Jane-Ann McKenna
<b>Key management Personnel</b>	Anna Farrell (Finance and Operations Manager) Louise Finan (Head of Programme and Policy) Ronan Doyle (Head of Communications & Public Engagement) Gillian Ivory (Head of Membership Engagement).
<b>Auditors:</b>	Crowe Ireland Chartered Accountants and Statutory Audit Firm 40 Mespil Road Dublin 4 D04 C2N4
<b>Bankers:</b>	Allied Irish Banks plc 7/12 Dame Street Dublin 2
<b>Registered Office:</b>	Suite 8 Olympic House 17-19 Pleasants Street Dublin 8 D08 H67X Ireland

**Company Number:** 94384

**CHY Number:** CHY6410

**Registered Charity Number:** 20011680

**Members:**

**Full Members (48):** ActionAid Ireland  
Addressing the Unaddressed  
Afri  
Aidlink  
A Partnership with Africa  
Brighter Communities Worldwide  
Bóthar  
CBM Ireland  
Centre for Global Education  
CHEEERS: Developing Healthcare Together  
ChildFund Ireland  
Children in Crossfire  
Christian Aid Ireland  
Comhlámh  
Concern Worldwide  
Development Perspectives  
Edmund Rice Development  
Financial Justice Ireland  
Front Line Defenders  
GOAL  
Habitat for Humanity Ireland  
Irish Development Education Association  
ILCU International Development Foundation  
Irish Red Cross  
Irish Rule of Law International  
Misean Cara  
Nepal Leprosy Trust Ireland  
Nurture Africa  
Operation Smile  
Oxfam Ireland  
Plan International Ireland  
Proudly Made in Africa  
Sadaka – The Ireland Palestine Alliance  
Salesian Missions – Don Bosco Aid Ireland  
SeeBeyondBorders Ireland  
Self Help Africa  
SERVE in Solidarity Ireland  
Sightsavers Ireland  
Suas Educational Development  
Tearfund Ireland  
The Hope Foundation  
Trócaire  
UCD Volunteers Overseas  
UNICEF Ireland  
Vita  
Voluntary Service International  
Volunteers in Irish Veterinary Assistance  
World Vision Ireland

**Associate Members (8):**

Development Studies Association Ireland  
Eco Unesco  
Global Action Plan  
Irish Family Planning Association  
Irish National Teachers Organisation - Global Solidarity Network  
National Youth Council of Ireland  
Special Olympics Europe / Eurasia  
YMCA Ireland

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**Directors' Report**

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The directors submit their report and financial statements of the Company for the year ended 31 December 2023.

**1. Mission and Purpose**

Dóchas - The Irish Association of Non-Governmental Development Organisations, is a vibrant network of **48 full members and 8 associate members**. Dóchas connects, strengthens and represents a network of international development and humanitarian organisations who have a shared vision of a just, sustainable and equal world. Our members are committed to human rights, justice and the eradication of poverty, and demonstrate this through their work in international development, healthcare, protection, humanitarian assistance, sustainability, education and inclusion.

Our purpose is to enable international development and humanitarian organisations in Ireland to achieve greater impact by working together.

**2. Background & Context**

2023 was the second year of our five-year strategic plan (2022-2026), and the first year of our four-year MoU with the Department of Foreign Affairs.

In 2023, we built on the progress made in 2022 and continued making clear steps towards achieving our strategic ambitions. During the year we progressed on a number of key strategic areas including locally led development, ethical communications, sectoral leadership and the worldview research programme. We now look to the three-year period ahead, where we will maintain our focus on four complementary and mutually reinforcing strategic objectives aimed at strengthening the overall impact of Irish international development and humanitarian organisations, and the sector as a whole:

- **NETWORK:** Develop a strong and dynamic network that enhances opportunities for connection, coordination and collaboration.
- **TRANSFORM:** Help the Irish international development and humanitarian sector to transform by creating opportunities for increased impact.
- **INFLUENCE:** Mobilise our convening power to influence policy change and public support.
- **LEAD:** Encourage strong and diverse leadership in the Irish international development and humanitarian sector.

A strong and dynamic network is the critical over-arching objective for Dóchas. From this, the capacity for members to transform, influence and lead will be strengthened and enhanced. In addition to our core principles of independence, integrity, inclusivity and accountability, our values reflect how we will work and will guide how we approach achieving our objectives. As a network we value collaboration, learning, new ideas, courageous leadership and agility.

In 2023, two major humanitarian issues dominated the landscape for our members and demonstrated the need for collective action and engagement through the Dóchas network.

- **Turkey Syria Earthquake:** When the devastating earthquake in Turkey and Syria occurred in February 2023, we engaged with our members who had operations in the region, including those who were significantly impacted themselves by the earthquake, and lost staff members. We collated information on our member's response, and on organisations that had launched fundraising appeals – and communicated this to Irish media and the general public through our website and through social media. We also highlighted the importance of donating money in these types of crises to established charities rather than donating goods.
- **Gaza:** Dóchas convened meetings with members operational in the region to discuss their operations, advocacy messages and collective actions and communications. Dóchas issued a public statement and engaged with the media. Dóchas members also engaged in collective political engagement on the immediate need for a ceasefire through a letter to the Taoiseach, and the situation in Gaza and the West Bank was discussed by Dóchas members at a Joint Committee on Foreign Affairs and Defence meeting in November.

## **Directors' Report**

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### **3. Strategic Outcomes and Results**

#### **3.1 NETWORK: Develop a strong and dynamic network that enhances opportunities for connection, coordination and collaboration.**

Our strategic goal is to develop a strong and dynamic network that creates and enables opportunities for connection, coordination and collaboration. In 2023, we adapted our way of working to bring in more inclusive spaces for our members and their teams to engage in topics and processes relevant to them. This included developing a workshop series, hosting a number of webinars and rolling out a leadership course. Through these different mechanisms we were able to increase the breadth and diversity of participants, and engage and connect people who have not typically participated in working groups with Dóchas previously.

Our Dóchas network map is a valuable resource as a visual representation of the sector, and where interests amongst members align. We will continue to develop this resource, and compliment this with the system infrastructure needed to optimise connection and collaboration within the membership.

The working groups were all very active in 2023, with members highly engaged and focused on topics and initiatives where there is an added value of collaborating and working together.

##### **3.1.1 Members are enabled to proactively connect and collaborate on areas of importance to them**

In 2023 82% of our members were represented in at least one working group and 83% of Dóchas members participated in at least one event we held. Below are a number of examples of areas where members connected and collaborated on core topics for the sector.

- **The Policy Working Group** focused on key policy areas including conflict, hunger, sustainable food systems and the impact of climate change. During the year the group interacted with experts on some of those key issues, including with CONCORD on food security and with Irish Aid on reaching the furthest behind first. The group collectively worked on a policy briefing on sustainable food systems and on the Dóchas pre-budget submission for 2024.
- **The Humanitarian Aid Working Group (HAWG)** worked collectively to document challenges in the Humanitarian Financing System. This piece of work identifies solutions to the challenges which include ensuring civil society is seen as a key partner in humanitarian response and that funding reaches frontline local actors far more efficiently than it currently does.
- **The Disability Working Group** focused on advocacy on reaching the furthest behind first in the disability context, climate justice, and Ireland's role in disability inclusive climate diplomacy. Members from the group provided input to the Coalition2030 submission to the consultation on the development of the National Disability Strategy.
- **The Institutional Funding Group** engaged with the CONCORD Funding and Financing for Sustainable Development Group to monitor developments at EU level. The group provided input into mid-term reviews of the NDICI and MFF financial instruments. The group also stays abreast of relevant developments in institutional funding in the humanitarian space through members' interaction with VOICE.
- **The Dóchas Human Resources Forum** held facilitated sessions with Adare Human Resource Management. In addition to identifying areas where members can support each other, participants were brought up to date on key legislative changes, related requirements and best practice in relation to HR.
- **The Results Working Group** shared feedback and learning from PG2 evaluations and discussed issues relevant to results frameworks and the new Irish Civil Society Partnership (ICSP) funding scheme.
- **The Communications Group** supported the development of the Guide to Ethical Communications (as a steering group), the pre-budget submission launch and the ODA campaign. There was a high level of collaboration, where outputs such as a range of videos, were used as a central part of the ODA campaign.
- **Public Engagement Working Group (PEWG)** focused on topics of shared interest and explored opportunities for collaboration.

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## Directors' Report

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- **Development Education (DE) Working Group** focused on the use of the new Dóchas Guide to Ethical Communications in a development education/GCE context, countering activity of the anti-migrant movement, and GCE developments at a European level through CONCORD.

### 3.1.2 Members feel supported by Dóchas in their collaborations

In 2023, 88% members feel supported by Dóchas in their collaborations (up from 81% in 2022) and 88% of members feel Dóchas adds value to their work (up from 78% in 2022).

During 2023 Dóchas built an interactive tool to map connections, collaboration and areas of interest for our members. The Dóchas Network Map is a visual representation of the sector and of our membership, highlighting priority areas that organisations are interested in collaborating with others on. It also provides the Dóchas team with a clear overview of members' interests in order to best support future collaborations. The Network Map was launched at the Dóchas annual conference and was followed by a panel discussion on the importance of building an Impact Network with speakers from Scale Ireland, the Ireland Ukraine Civil Society Response and the Irish Development Education Association. Over the course of 2023, the Head of Membership Engagement continued to explore the use of the mapping tool with individual members.

### 3.1.3 Dóchas' relationship with Irish, EU and International networks improves its delivery to members

Dóchas actively engages with both domestic and international networks that bring value to our members and further the aims of our network. This includes Coalition2030, IFIAD, ICGBV, The Wheel, Charities Institute Ireland, Stop Climate Chaos, DSAI, IFGE and CONCORD, VOICE, ICVA (International Council for Voluntary Agencies), Bond, CIVICUS and the Start Network. We also take part in international working groups including Convenors for Shift the Power and Convenors for the Future.

Some examples of our collaborations and connections include:

- Dóchas held the chair of **Coalition2030** until September 2023 and is currently a member of the coalition's steering committee. Coalition2030 submitted a chapter for Ireland's official Voluntary National Review (VNR) which was presented at the High-Level Political Forum (HLPF) in New York in mid-July at which Dóchas was present. The Coalition also developed a separate report focusing on reaching the furthest behind first in Ireland and overseas which was launched in Leinster House. Dóchas was also present at the political declaration for the SDGs summit which was held during UNGA in September.
- During 2023, Dóchas worked closely with **IFIAD** and co-hosted a roundtable discussion, chaired by Tom Arnold, with members of IFIAD in advance of the UN Food Systems Summit stocktake.
- Dóchas is a Steering Group member of **We Act**, a public awareness campaign made up of Irish charities and community groups, which met several times in 2023.
- Dóchas, together with the Wheel, CII, Volunteer Ireland, Boardmatch Ireland and Carmichael Centre, have met and engaged with the **Charities Regulator** during the year to discuss a range of issues. The regulator set up a Trustee Stakeholder Forum in 2023, and Dóchas nominated our Vice-Chair to participate.
- Dóchas hosted an event '[Recruiting Trustees from the Global South to your Board](#)' in November for 2023 **Charity Trustees Week**. The webinar included a panel of speakers, including board members from the global south and the EY IE Diversity, Equity & Inclusion Lead.
- The Dóchas CEO was a judge at this year's **Good Governance Awards** for the Charity Sector.
- Dóchas hosted two sessions for members in Dublin with visiting **World Bank** delegations. The first focused on their World Development Report 2023 and the second was part of the World Bank Group's Gender Strategy Consultations. The new gender strategy is due to be launched in early 2024.

At a **European level**, Dóchas continued to actively engage both virtually and in Brussels and in Paris with alliances including ECDPM, VOICE, CONCORD and the OECD DAC Civil Society Group, sharing information with members and informing Dóchas policy priorities. Initiatives included the development of the 2023 Humanitarian Budget, EU development policy trends, new funding modalities such as the Global Gateway, preparations for European Parliament elections in 2024 and OECD DAC Recommendations.



## **Directors' Report**

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### **3.2 TRANSFORM: Help the Irish international development and humanitarian sector to transform by creating opportunities for increased impact.**

Our strategic goal is to help the Irish international development and humanitarian sector to transform by creating opportunities for increased impact. In 2023, we cultivated the right spaces for members to engage in the key areas of locally led development, ethical communications and safeguarding and what it means for their organisations.

Our workshop series on locally led development drew considerable engagement across the membership where the themes of risk management, capacity building, shared decision making and power dynamics were explored. This series contributed to the development of member's locally led development policies or position papers.

The Dóchas Guide on Ethical Communications was launched in 2023, and two workshops took place to explore locally led content creation, and engaging with diverse ethnic backgrounds in Ireland. This initiative has been well received by members, and serves to stimulate the exchange of knowledge and expertise in order to strengthen the effectiveness of our work.

#### **3.2.1 Dóchas facilitates safe spaces for members to exchange ideas and interrogate changes needed within the sector**

73% of Dóchas members agreed that Dóchas facilitates the right platforms and spaces to explore and interrogate the changes needed within the sector.

Ten Dóchas members were successful in their applications for ICSP funding. Over the course of 2023 Dóchas has supported this grouping in sharing information and discussing any issues of a collective nature. A number of unsuccessful applicants were also supported in a collective engagement on the process with DFA and subsequently in relation to the DFA Civil Society Funding call for applications, which was opened towards the end of 2023.

#### **3.2.2 Collective initiatives are taken by members to progress locally led development and a shift in power to local actors**

67% of members listed Locally Led Development as an area that their organisation would like to work on as part of the Dóchas network.

During the **Dóchas Conference** we explored the concept of **Equitable Partnerships**, with participation from expert panellists including from the Start Network, the former Director of the Somali NGO consortium, Christian Aid, Trócaire and GOAL. The session examined how to achieve real equitable partnership with local partners, including how to build fair and just partnerships, and the values underpinning those partnerships.

This was followed by a series of **workshops on Locally Led Development** aimed at providing guided reflection and peer learning support to Irish Aid ICSP partners and the wider membership on developing a LLD policy. 26 participants from 17 organisations attended the series, facilitated by Global Mentoring Initiative.

#### **3.2.3 Accountability and transparency codes and guidelines are understood, relevant and effective**

##### ***Guide to Ethical Communications***

The new **Dóchas Guide to Ethical Communications** was officially launched during our 2023 AGM, following an inclusive process with members and other stakeholders. The Guide was well received by members and informal feedback was overwhelmingly positive. A new logo has been developed for members to show their support to the commitments set out in the guide. The Guide will be complemented by twice-yearly workshops and information sessions.

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The first workshop which was focused on locally led content creation, was held in July and was attended by over 70 colleagues from across the membership and various functions. A second event, a webinar entitled '*NGO Representations and People from Diverse Ethnic Backgrounds in Ireland*' took place in December.

In 2023, New Foundations Research funding was secured for Dóchas and Dr Eilish Dillon of Maynooth University to collaborate on research into ethical global development communications. The project, entitled 'Building Capacity for Ethical Global Development Communications: GCE Approaches, Learning Needs and Guidelines for Practice' will focus on developing training and learning resources for all practitioners of ethical communications.

***Safeguarding***

The Safeguarding Working Group met monthly to discuss safeguarding practices including the Misconduct Disclosure Scheme, child labour policy, garda vetting, safer volunteering and global care reform. The group are working together on further developing the Dóchas Safeguarding Code (established in 2019) to appeal to a wider audience and update language in the ever-changing safeguarding landscape.

**3.3 INFLUENCE: Mobilise our convening power to influence policy change and public support.**

Our strategic goal is to mobilise our convening power to influence policy change and public support. In 2023, we developed and sought opportunities for collective engagement with the political fora on issues including ODA, food systems, the SDGs and humanitarian issues including Gaza.

We complemented this with our ongoing engagement with the Department of Foreign Affairs on policy areas including civil society space, food security and the DAC peer review. Our media and social media work also sought to complement our political and public engagement on these key issues.

During the year we remained responsive to member needs, with 88% of members agreeing that Dóchas is responsive to changes in the external environment and 87% of members also believing that Dóchas' collective influence on key policy areas is effective.

**3.3.1 The Irish Government is on track to achieve 0.7% ODA commitment by 2030**

In October 2023, it was announced that Irish Aid's budget will increase in 2024 by €60m to €776.52m, an increase of 8.4% (in Irish Aid's budget and not overall ODA). While the increase is welcome, it is approximately only a third of the 2023 increase in the ODA budget (+€176m) and significantly less than is needed to be on track to meet 0.7% of GNI by 2030 once the cost of resettling Ukrainians has been discounted. In light of escalating humanitarian crises globally, and the finance that is needed to address the shift in global food systems, address climate change and the consequences of conflict, Dóchas believes more substantial financial commitments to the ODA budget will need to be made over the coming 5 years.

**3.3.2 Dóchas is recognised as the representative voice of the sector and a vital connection to the sector on all the issues and challenges it faces**

***Joint Committee on Foreign Affairs & Defence and Cross-Party Political Engagement***

Dóchas continued the implementation of its political engagement strategy in 2023 which focused on developing strong relationships with political champions across parties both in Ireland and at a European level. During 2023, Dóchas formally appeared before the Joint Committee on Foreign Affairs and Defence three times. Topics discussed included Ireland's progress on implementing the SDGs with regard to international development, the Dóchas pre-budget submission and reaction to Budget 2024, expectations for COP28, Climate Finance and the humanitarian crisis affecting Sudan and Gaza.

Dóchas continued to provide informal briefings to politicians on areas of interest, including on humanitarian crises such as the Turkey and Syria earthquake and on issues related to the quality and quantity of ODA.

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Dóchas launched its **Pre-Budget Submission 2024** at an event in June. During the event 5 Dóchas members spoke to the core themes of Conflict, Climate Change and Hunger. The launch was attended by Oireachtas members from across the political spectrum, including by those holding the brief for foreign affairs, climate and agriculture. All Ministers were sent a hard copy of the submission and bilateral meetings were requested with key ministers and with those in opposition. Dóchas coordinated the co-signing of a **letter to the editor** by 30 CEOs to coincide with the launch.

As part of Ireland's official delegation at the High-Level Political Forum on Sustainable Development, Dóchas along with Coalition2030 colleagues, travelled to New York where Ireland presented its second Voluntary National Review (VNR) on progress to the SDGs. The coalition held two separate meetings with Minister Eamon Ryan and Marc Ó Cathasaigh TD, to discuss where Ireland can and should improve on its SDG progress and delivery. The Dóchas CEO also attended the SDG Action Weekend, held in advance of the UNGA in September. During this trip Dóchas engaged and met with other civil society groups, networks, Irish Mission at the UN, the DFA delegation and An Tánaiste regarding SDG implementation.

In August, Dóchas participated in a round-table with the Head of WFP, Cindy McCain, Charlie McConalogue TD, and the Department of Agriculture.

### ***DFA Engagement***

Dóchas began 2023 by attending a meeting with DFA colleagues from across the Policy unit, the Climate unit, the Humanitarian unit, the Civil Society unit and the Africa unit to give an overview of the new Dóchas strategy in practice and presented the areas where the Dóchas network intended to engage with Irish Aid over the course of 2023 and into 2024. Some of those areas include:

- Engagement on food security, nutrition, sustainable food systems ahead of key events.
- Engagement with the development of policy on reaching the furthest behind first.
- Engagement with the climate unit in DFA on climate policy and climate finance.
- Locally Led Development, EU Policy and Funding and civil society engagement.

The Dóchas CEO contributed to a number of DFA led events in 2023, including an event in Iveagh House showcasing the OECD DAC Recommendation on Enabling Civil Society, the Foreign Policy series hosted by An Tánaiste, and contributed to the Global Ireland video which was distributed to embassies globally and shown at the Global Ireland summit.

- In July, the OECD Development Assistance Committee (DAC) travelled to Dublin to carry out a midterm peer review of Ireland's ODA programme. In 2019, Dóchas submitted a civil society shadow memo which fed into the overall OECD DAC Peer Review of Ireland's ODA programme published in 2020. Dóchas and its members met with the DAC peer review team to discuss what progress had been made on those key recommendations.
- Carsten Staur, the OECD DAC Chair met with Dóchas members in a meeting hosted by Irish Aid during his visit to Ireland. Carsten led a wide-ranging discussion on the future of overseas aid and the sustained pressures ODA budgets have come under from competing and compelling agendas, including responding to refugees, the effects of climate change, conflict and hunger.
- The DFA humanitarian unit hosted a meeting for humanitarian partners with Ramesh Rajasingham, Head of OCHA Geneva in November. The discussion focused on rising humanitarian need, climate financing, the inclusion of local organisations in UN structures in country and locally led humanitarian action.

### ***Traditional Media and Social Media Engagement***

Throughout 2023 we engaged with the media on a range of topics including the SDGs, UNGA, Ploughing Championships, Budget 2024 and the ongoing conflict in Gaza. We featured in the media a total of 19 times throughout the year, 16 of those were pitched by Dóchas. These pieces had a wide range of formats including local and national, print-interviews, quotes and opinion pieces, and online articles.

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In the lead up to the 2024 Budget Dóchas ran a communications, awareness and support building campaign for the month of September. We gained coverage in print including an **Opinion piece** in the Irish Independent. Three letters to the editor were published in the Irish Times, The Sunday Independent and the Sunday Times and we were quoted twice by The Irish Times. The Dóchas CEO also participated in a number of radio and TV interviews on the pre-budget submission and on the conflict in Gaza.

Throughout 2023 much of our social media focus was on X and LinkedIn. We use these channels to highlight Dóchas led events and campaigns, appearances at formal meetings such as Oireachtas Committees and also to highlight ongoing humanitarian crises. The engagement rate on X is at 2.8%, while the engagement rate on LinkedIn was 6.3%. Dóchas also launched an Instagram account in September 2023.

**3.3.3 Knowledge of attitudes towards aid in Ireland enables members to improve the effectiveness of their work**

2023 saw increased engagement and usage of Worldview research across the Dóchas network. Wave 3 results were shared through several forums including the ICSP Inception Workshop, a **Worldview Results Webinar** which included perspectives from Trócaire, the Norwegian Agency for Development Cooperation (NORAD) and the Aid Alliance (UK), a CEO Breakfast with perspectives from the Director of Policy with the ONE Campaign, and at the Wheel Summit. In March, a comprehensive review was undertaken by the Worldview project manager, and found that the project is on track with its objectives overall and identified several areas of enhancement that informed the project going forward.

Dóchas hosted the first in-person Worldview Practitioners Workshop with 25 participants from 15 member organisations and across departments, along with four representatives from DFA. The workshop explored the Worldview audience segments in more detail and how to drive collective action. DANIDA shared the Danish experience of building public support for ODA and their approaches to engaging target and hard to reach audiences. A key output of this workshop was the development of Worldview segment 'Personas' to help demystify the segment groups by spotlighting one individual member of the group.

Worldview and Dóchas were both prominently featured in the 2023 Politics and Society Leaving Certificate exam paper. The exam asked students to critically examine and assess the Worldview data presented and to draw their own conclusions and reflections in their answers. Importantly, this further illustrates Worldview's utility as a resource and tool for students and educators.

September saw the first in-person Worldview experiment with the establishment of a Global Solidarity Hub at the National Ploughing Championships, in collaboration with Trócaire and Sightsavers Ireland. Attendees were invited on a journey to reflect on their current Worldview and knowledge of ODA whilst having an opportunity to increase this knowledge by engaging with site-specific activities. A detailed case study highlighting the impact of the event is available.

**3.4 LEAD: Encourage strong and diverse leadership in the Irish international development and humanitarian sector**

Our strategic goal is to encourage strong and diverse leadership in the Irish international development and humanitarian sector. In 2023, we created the right spaces for emerging leaders in the sector to collaborate, learn and support each other. Through the implementation of the Dóchas Leadership Course, in partnership with UCD Innovation Academy, we were able to support leaders in our member organisations, across the world (including Ethiopia, Malawi and Haiti) to develop their leadership skills. We gathered rich feedback during and following the completion of the course, which was overwhelmingly positive: 86% of survey respondents rated the course as 'excellent'. There is a clear appetite amongst our membership to learn together, and so we will take steps to nurture and develop this in the coming years ahead. We have also ensured that diverse voices, in particular those from the global south, are central to our advocacy, policy and public engagement work.

## Directors' Report

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### 3.4.1 Leaders engage in safe spaces to collaborate and connect

There has been a high level of individual engagement with **member CEOs** in 2023. Three collective meetings were held with CEOs regarding the meeting with An Tánaiste, Worldview and the OECD DAC peer review. In addition, online briefings and engagements were held by Dóchas for CEOs on the pre-budget campaign, the SDG summit and Gaza. The CEO also engaged with new CEO's including Concern Worldwide, Irish Red Cross, Comhlámh and Bóthar as well as with the Chair of the DSAI.

### 3.4.2 Leaders are supported and feel enabled to advocate on sectoral issues

Dóchas has engaged with diverse champions to support our political and policy work and public engagement. Individuals and experts from the global south have participated in our presentations to the Joint Committee of Foreign Affairs and Defence, in our ODA campaign, in our workshops on ethical communications, our trustee event, our annual conference, and our leadership training programme. We aim to ensure that voices from the global south are integrated into our policy, political and communications work, and that opportunities for our members (including Training) extends to staff based in the global south.

Throughout our ODA campaign, key messages and talking points were developed which were shared with members to enable them to speak with a collective voice on the issues, through their own channels and medium.

Dóchas has joined the global CrisisAction 'CeasefireNow' campaign for Gaza. Through this network, we share key messages, asks and social media campaigns with members who may not be present in Gaza, but who are keen to communicate and advocate for those who are caught up in the crisis.

### 3.4.3 Emerging and existing leaders can avail of guidance and support within the sector

The UCD Innovation Academy-Dóchas Leadership Course took place in February & March and included 34 individuals from 20 organisations across our membership. The course continued with individual mentoring sessions with the course director (a creative leadership coach) followed by a series of facilitated action learning sets where participants met in small online groups, to exchange ideas, helping to cultivate new cultures of innovation across the sector, aimed at increasing peer engagement, connection and support amongst emerging/existing leaders. The course was shortlisted as 'Best Learning Development Initiative' at the L&DI Excellence in Learning Awards. A virtual catch up took place in December and Dóchas will continue to engage with this group and support their engagement with leadership opportunities in the sector. Feedback from participants has been resoundingly positive.

An evaluation of the course has been completed, and the feasibility of running the course again will be considered in 2024.

## 4. Outputs, Financial Review

### 4.1 Income & Expenditure

- Income in 2023 was €900k an increase of €89k on 2022 (€811k) and includes our core (€365k) and Worldview (€150k) grants from Irish Aid, membership fees (€202k), a Training Links grant for our Leadership Programme (€15k), participation fees for our Leadership Programme (€3.4k), Income from our 2023 Conference (€6k) Project specific income from members (€26k), income related to the hosting of a staff member of the International Council of Voluntary Agencies (€94k) who is employed and under contract with ICVA, with the costs reimbursed to Dóchas by ICVA, Income from Working Group Activity (€13.4k) other income (€3k) and Donated Services (€22.2k).
- Expenditure totalled €849k an increase of €97k on 2022 figures (€752k) and includes:
  - Total programme costs (excluding staff costs) of €193k (2022: €171k), which represents 23% of total expenditure (2022: 23%).
  - Staff costs of €573k, which represents 68% of total expenditure – a 1% increase on 2022 (€500k, 67% of total expenditure).
  - Operational costs of €83k, which represents 10% of total expenditure - 1% decrease on 2022 (€80k, 11% of total expenditure).

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- Irish Aid's core grant was utilised in line with our Memorandum of Understanding. Expenditure on our Worldview Public Engagement Project totalled €126k, with a carry forward of €24k into 2024.
- Non-Project Irish Aid income as a percentage of total income was 41% (2022: 51%). Total Irish Aid income, including Worldview project income as a percentage of total income is 57% (2022: 60%).
- In terms of diversifying our income sources we:
  - Secured sponsorship and ticket sales for our Annual Conference (€6k);
  - Hosted the salary of an ICVA staff member (€3k);
  - Secured a grant of €30k (2022: €12k; 2023: €15k; and 2024: €3k) from the 'Training Links Programme 2022 – 2024' for our leadership programme, which will be spent on the development of an accredited leadership module with the UCD Innovation Academy;
  - Secured pro-bono support (€22k) from McCann Fitzgerald for the review of our Risk Register and from SNAP and Red and Grey for our Annual Conference.
- Dóchas had unrestricted financial reserves (€400k at year end) to protect the organisation from unforeseen setbacks, in line with our reserve policy. The level of reserves was slightly above what is required under our Reserves Policy (between five and seven months of unrestricted expenditure). The Board's sub-committee on Finance, Audit and Risk was comfortable with this, as there is planned expenditure in 2024 for maternity cover costs, and investment systems infrastructure that is needed.

#### **4.2 Key financial indicators**

The following are projected Key financial performance indicators:

- ↓ ● Total membership income as percentage of total income: 23% (2022: 24%)
- ↓ ● Total Irish Aid income as a percentage of total income: 57% (2022: 60%)
- ↓ ● Unrestricted reserves as a percentage of total income: 44% (2022: 45%)
- ↑ ● Staff costs as a % of total expenditure: 68% (2022: 67%)
- ↓ ● Operational costs as a % of total expenditure: 10% (2022: 11%)
- ↑ ● Programme costs (including staff) as a % of total expenditure: 76% (2022: 71%)

#### **4.3 Human Resources**

- During the year we had a full team in place with seven staff members. The recruitment process for an interim Head of Policy and Advocacy was successful. We had strong systems in place for induction and monitoring staff performance throughout the year.
- The Hybrid Working policy that was adopted by Dóchas in May 2022 has continued to work well for the team in 2023. Staff work from the office on two core days (Tuesday and Wednesday) as well as on additional days (as needed) to attend in-person meetings or events related to their area of work. This arrangement is working well, and will continue for the foreseeable future.

#### **4.4 Political contributions**

There were no political contributions in 2023, and as a result no disclosures are required under the Electoral Act, 1997.

## **Directors' Report**

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### **4.4.1 Reserves Policy**

- The directors are aware of the risk to which the company is exposed, in particular to the financial and operational risks, and they are satisfied that appropriate systems are in place to mitigate exposure to those risks.
- Dóchas continues to hold financial reserves to protect the organisation from unforeseen setbacks. The reserves level is reviewed regularly by the FARC. At the end of 2023, unrestricted reserves were above that required by the Dóchas Reserves Policy. It outlines how reserves may be accumulated and spent, which is primarily to manage any unexpected shortfall in revenue or an unexpected increase in expenditure. Where excess reserves have arisen, they should be reduced over a limited period of time, as agreed by the Board.
- The total reserves of €431k are detailed in Note 14 of the financial statements.

### **5. Principal Risks and Concerns**

**5.1** As a membership-based network organisation, Dóchas has a risk profile that differs markedly from those of its member organisations. As such, risks relating to financial management are less pronounced. Dóchas, for example, has virtually no foreign exchange dealings and no investments or property. Liquidity risks (that the organisation would be unable to meet financial commitments due to cash flows delays) are managed by ensuring that sufficient deposits are held on short notice and by retaining sufficient reserves to cover short term fluctuations in income.

**5.2** A process to review the structure and content of our Risk Register commenced in 2023. With pro-bono support from McCann Fitzgerald, the Dóchas Board engaged in a risk exercise to examine the procedures and processes in place that support our risk register. Recommendations have been shared with the FARC for further consideration.

**5.3** A key governance function of the Board remains its **risk management framework (Risk Register)**. The Register Risk was reviewed regularly by the sub-committee on Finance, Audit and Risk (FARC), and by other Committees where relevant. Proposed amendments were shared with the Board for discussion and approval. There were no 'red' risks during the year. However, two remained 'amber' throughout:

- *Fraud, theft by 3rd parties* in light of recommendations from the Auditor to do a fraud risk assessment (completed in January 2024).
- *Staffing gaps or turnover lead to failure to implement strategy* as given the size of Dóchas, any staffing gaps would have an impact on our ability to deliver on our objectives for the year.

### **6. Future Plans for 2024**

2023 was the second year of our Strategic Plan (2022-2026). During the year, we made clear steps towards achieving our strategic ambitions and demonstrated our capacity to deliver, and achieve our annual objectives. We now look to the three-year period ahead, where we will maintain our focus on four strategic objectives: Network, Transform, Influence and Lead.

In 2024, our focus will be on the following areas:

- Developing the right systems infrastructure to support our impact network.
- Progressing our work on locally led development, ethical communications and safeguarding.
- Exploring the impact of climate change on our sector, and key areas for collective action and engagement on climate advocacy and climate adaptation.
- Engaging with all political parties on the importance and effectiveness of official development assistance.

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
(Company Limited by Guarantee)**

**Directors' Report**

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## **7. Structure, Governance and Management**

### **7.1 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 2022, there were 48 full members whose guarantee is limited to €6.35 each. This guarantee continues for one year after membership ceases.
- The Board was committed to maintaining the highest standards of corporate governance. During 2023 we updated our Reserves Policy, Conflict of Interest Policy, Health and Safety Policy, Volunteering Policy and Code of Conduct. We revised our Constitution in 2022, the changes were reviewed and agreed by the Charities Regulator in 2023, and the revised document will be put to the AGM in 2024 for discussion and adoption if approved. We were fully compliant with all of the standards in the Charities Governance Code in 2023.
- The CEO is appointed by the directors to manage the day-to-day operations of the company. There are clear distinctions between the roles of the Board and the CEO. Matters such as policy, strategic planning, and budgets are prepared by the CEO for consideration and approval by the Board.

### **7.2 Appointment of directors**

- The Board comprised ten directors. At our Annual General Meeting (AGM), held on 18 May, one member Director was elected to serve their first three-year term on the Board of Dóchas (Rosamond Bennett), one external Director was elected to serve their second three-year term (Martina Fitzgerald) and one external Director was elected to serve their first three-year term on the Board (Paul Donnelly).
- At the first Board meeting following the AGM a new Chairperson was elected (Rosamond Bennett) and the existing Vice Chairperson (John Moffett) and Treasurer and Company Secretary (Siobhan Cassidy) were re-elected.
- No emoluments were paid to directors.

### **7.3 Directors' induction and engagement**

- All new Board directors received an induction which included a verbal briefing from the CEO, together with a letter of engagement and an induction pack incorporating all relevant governance and policy documents.
- The Board met five times during the year. There was an average of nine members in attendance at each meeting. In September 2023, the Board participated in a facilitated session with McCann Fitzgerald on Risk Management and Mitigation.

### **7.4 Board Sub-committees**

The work of the Board was supported by three sub-committees which focused on:

- **Finance, Audit and Risk (FARC):** This committee met four times. There are two Directors, and two non-Directors on this committee. Key activities continued to be monitoring cash flow through quarterly review of income and expenditure; the development of the annual budget and the preparation of the annual audit. The committee also reviews the risk register at each meeting and the reserves policy annually. The committee also lead a process to review the structure and content of our Risk Register and completed the Fraud Risk Assessment developed by Crowe.
- **Governance:** This committee met twice during the year. There are two Directors and one non-director on the committee. Key activities included: managing the nomination process for new Board Directors; reviewing our Constitution and reviewing our Charities Governance Code Compliance Record Form.
- **Human Resources and Remuneration Committee:** This committee met once during the year. There are two directors and one non-director on the committee. It focused on supporting Dóchas to put in place



**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Directors' Report**

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remote working practices and the review of Dóchas policies including the Dóchas Code of Conduct, Dóchas Health and Safety Policy and Dóchas Volunteering Policy.

**8. Further Information**

More information on Dóchas activities in 2023 is available from the Dóchas office and on the Dóchas website. Terms of references for all Board Sub-Committees, and for Dóchas Working Groups, are available to the auditors and to stakeholders on request.

**9. Legal Status**

The company is incorporated under the Companies Act 2014 and is limited by guarantee and does not have a share capital.

**10. Results and Year End Position**

The results for 2023 are set out in the 'Statement of Financial Activities' on page 21. The overall outcome for the year was in line with expectations and is considered satisfactory.

**11. Directors**

The names of persons who at any time during the financial year were directors of the company are as follows:

Rosamond Bennett, Christian Aid Ireland (Chairperson). Elected 18/05/23

John Moffett, Misean Cara (Vice Chairperson)

Siobhan Cassidy, Trócaire (Treasurer and Company Secretary).

Lucia Ennis, Concern Worldwide

Bobby McCormack, Development Perspectives

Eamon Sharkey, GOAL

Karol Balfe, ActionAid Ireland

Grace Milton, External Director

Martina Fitzgerald, External Director

Paul Donnelly, External Director. Elected 18/05/23

Sarah O'Toole, CBM Ireland. Resigned 30/03/23

Una Murray, Sightsavers. Resigned 18/05/23

Senan Turnbull, External Director, Resigned 18/05/23

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Directors' Report**

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**12. Statement of Directors' Responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Irish law.

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company for the financial year end date and of the surplus or deficit of the company for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- 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 ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus and deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

The directors confirm that they have complied with the above requirements in preparing the Financial Statements.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**13. Statement on Relevant Audit Information**

In accordance with Section 330 of the Companies Act 2014, so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. Having made enquiries of fellow directors and the group's auditor, each director had taken all the steps he/she is obliged to take as a director in order to make himself/herself aware of any relevant audit information and to establish that the auditor is aware of the information.

**14. Events Since the end of the Year**

There were no significant subsequent events affecting the Company since the year end that require disclosure or adjustment to the financial statements.

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Directors' Report**

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**15. Books of Account**

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employments of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's office at Suite 8, Olympic House, Pleasants Street, Dublin 8, D08 H67X.

**16. Auditors**

The auditors, Crowe Ireland, being eligible continue in office in accordance with Section 383(2) of the Companies Act 2014.

Signed on behalf of the Board of directors:

Rosamond Bennett

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Director

Siobhan Cassidy

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Director

**Date: 26 March 2024**

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
(Company Limited by Guarantee)**

**Independent Auditors' Report for the Year Ended 31 December 2023**

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**Report on the audit of the financial statements**

**Opinion**

We have audited the financial statements of Dóchas for the year ended 31 December 2023, which comprise the Statement of Financial Activities, the Balance sheet, the Statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities, and financial position of the Company's affairs as at 31 December 2023 and of its net movement in funds for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015;
- have been prepared in accordance with the requirements of the Companies Act 2014.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the director with respect to going concern are described in the relevant sections of this report.

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
(Company Limited by Guarantee)**

**Independent Auditors' Report for the Year Ended 31 December 2023**

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**Other information**

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

**Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Respective responsibilities**

**Responsibilities of directors for the financial statements**

As explained more fully in the Directors' responsibilities statement on page 16, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Independent Auditors' Report for the Year Ended 31 December 2023**

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**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [https://www.iaasa.ie/Publications/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). The description forms part of our Auditors' report.

**The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. 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.

Signed by: Roseanna O'Hanlon

for and on behalf of

**Crowe Ireland**

Chartered Accountants and Statutory Audit Firm  
40 Mespil Road  
Dublin 4  
D04 C2N4

Date: 27 March 2024

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Statement of Financial Activities  
For the Year Ended 31 December 2023**

		Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total 2023 €	Total 2022 €
	Note				
<b><u>Income and Endowments from:</u></b>					
<b>Charitable Activities</b>					
- Subscriptions for the year		202,440	-	202,440	195,303
- Irish Aid Grant		365,000	150,000	515,000	490,000
- Other Activities	3	44,212	138,032	182,244	125,372
<b>Investments</b>					
- Deposit interest		221	-	221	-
		-----	-----	-----	-----
<b>Total Incoming Resources</b>		<b>611,873</b>	<b>288,032</b>	<b>899,905</b>	<b>810,675</b>
		-----	-----	-----	-----
<b><u>Expenditure on:</u></b>					
<b>Charitable Activities</b>	6	565,851	265,145	830,996	733,322
<b>Raising Funds</b>	7	2,228	-	2,228	2,134
<b>Other</b>	8	15,419	-	15,419	16,206
		-----	-----	-----	-----
<b>Total Resources Expended</b>		<b>583,498</b>	<b>265,145</b>	<b>848,643</b>	<b>751,662</b>
		-----	-----	-----	-----
<b>Net incoming resources before transfer</b>		<b>28,375</b>	<b>22,887</b>	<b>51,262</b>	<b>59,013</b>
Transfer between funds		7,129	(7,129)	-	-
		-----	-----	-----	-----
<b>Net movements in funds</b>		35,504	15,758	<b>51,262</b>	59,013
Total funds brought forward	14	364,798	15,016	<b>379,814</b>	320,801
		-----	-----	-----	-----
<b>Total funds to be carried forward</b>	14	<b>400,302</b>	<b>30,774</b>	<b>431,076</b>	<b>379,814</b>
		=====	=====	=====	=====

All of the income and expenditure arises from continuing operations.

The notes on pages 24 – 33 form part of these financial statements.

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
(Company Limited by Guarantee)**

**Balance Sheet  
As at 31 December 2023**

		2023		2022	
		€	€	€	€
<b>Fixed Assets</b>					
Tangible assets	<b>10</b>		6,023		8,881
<b>Current Assets</b>					
Debtors	<b>11</b>	33,374		25,379	
Cash at bank and in hand	<b>12</b>	421,515		376,402	
		-----		-----	
		454,889		401,781	
Creditors: amounts falling due within one year	<b>13</b>	(29,836)		(30,848)	
		-----		-----	
<b>Net Current Assets</b>			425,053		370,933
			-----		-----
<b>Total Net Assets</b>			<b>431,076</b>		<b>379,814</b>
			=====		=====
 <b>The Funds of the Charity</b>					
Restricted funds	<b>14</b>		30,774		15,016
Unrestricted funds	<b>14</b>		400,302		364,798
			-----		-----
<b>Total Charity Funds</b>	<b>14</b>		<b>431,076</b>		<b>379,814</b>
			=====		=====

The financial statements were approved by the Board of Directors on 26 March 2024 and signed on its behalf by:

Rosamond Bennett

Siobhan Cassidy

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Director

Director

The notes on pages 24 – 33 form part of these financial statements.



**Dóchas – The Irish Association of Non-Governmental Development Organisations  
(Company Limited by Guarantee)**

**Statement of Cash Flows  
For the Year Ended 31 December 2023**

	Note	2023 €	2022 €
<b>Cash flow from operating activities:</b>			
Net movement in funds for the year		51,262	59,013
<b>Adjustments for:</b>			
Depreciation charge		4,211	4,527
Increase in debtors		(7,995)	(14,382)
Decrease in creditors		(1,012)	(34,238)
		-----	-----
Net cash generated from operating activities		46,466	14,920
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets	10	(1,353)	(2,590)
		-----	-----
Net cash used in investing activities		(1,353)	(2,590)
		-----	-----
<b>Net increase in cash and cash equivalents</b>		<b>45,113</b>	<b>12,330</b>
		=====	=====
<b>Reconciliation of net cash flows to movement in net funds</b>			
Net increase in cash and cash equivalents		45,113	12,330
Cash and cash equivalents at 1 January 2023		376,402	364,072
		-----	-----
<b>Cash and cash equivalents at 31 December 2023</b>	<b>12</b>	<b>421,515</b>	<b>376,402</b>
		=====	=====

The notes on pages 24 – 33 form part of these financial statements.

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
(Company Limited by Guarantee)**

**Notes to the Financial Statements  
For the Year Ended 31 December 2023**

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**1. Accounting Policies**

**1.1. Basis of Accounting**

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland, and follow the recommendations of the Charities SORP Accounting and Reporting by Charities: Statement of Recommended Practice, and Irish statute comprising of the Companies Act 2014.

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

**1.2. Functional and presentation currency**

The Company's functional and presentational currency is Euro.

**1.3. Income**

All incoming resources are included in the Statement of Financial Activities (SOFA) when Dóchas is entitled to the income and the amount can be quantified with reasonable accuracy.

Grants from Governments and other institutional donors: where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance of its recognition it is deferred and included in creditors. Where entitlement occurs before income being received the income is accrued.

Donated services are recognised as income and a corresponding charge made to costs. Where services are provided as a donation that would normally be purchased from suppliers this contribution is included in the financial statements at an estimate based on the value of the contribution had they been purchased. Donated professional services and donated facilities are recognised as income when the Company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Company of the item is probable and economic benefit can be measured reliably.

**1.4. Resources Expended**

All expenditure is accounted for on an accruals basis.

Costs of generating funds represents expenditure incurred in relation to raising funds from members of the organisation.

Governance costs are the costs associated with the governance arrangements of the charity. The costs included in this category relate to the organisational administration and compliance with constitutional and statutory requirements.

Support costs include expenditure on general management, payroll administration, budgeting and accounting, information technology, property management, human resources and financing. The method for allocating and apportioning the different categories is based on an estimate of staff time spent in each category.

**1.5. Tangible Fixed Assets**

All fixed assets are initially recorded at historical cost. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets, less their residual value, over their estimated useful lives, using the straight-line method. Depreciation is provided at the following rates:

Fixtures and Fittings	-	12.5%
Computers	-	20%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date. Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

#### **1.6. Debtors**

Short term debtors are measured at transaction price, less and impairment.

#### **1.7. Cash and Cash Equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

#### **1.8. Creditors**

Short term creditors are measured at the transaction price.

#### **1.9. Financial Instruments**

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **1.10. Taxation**

No charge to taxation arises as the company is exempt under Section 207 and 208 of the Taxes Consolidation Act 1997.

#### **1.11. Operating Leases: The Company as Lessee**

Rentals paid under operating leases are charged to the SOFA on a straight-line basis over the lease term.

#### **1.12. Pensions**

##### ***Defined Contribution Pension Plan***

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations. The contributions are recognised as an expense in the SOFA when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

#### **1.13. Holiday Pay Accrual**

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

#### **1.14. Restricted Funds**

Restricted funds consist of amounts received which can only be used for the purpose for which they are specified by the subscribers.

#### **1.15. Unrestricted Funds**

Unrestricted funds consist of grants and subscriptions which the charity can spend based on its own discretion to enable it to achieve its overall aim and objectives.

## **2. Judgements in Applying Accounting Policies and Key Sources of Estimation**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. There were no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

### **Going Concern**

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern.

On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

The financial statements have been prepared on a going concern basis.

### 3. Income: Other Charitable Activities

	2023	2022
	€	€
<b>Unrestricted:</b>		
Working group activity	13,450	10,503
Other income	8,504	2,800
Donated services	22,258	6,545
	-----	-----
	<b>44,212</b>	<b>19,848</b>
	-----	-----
<b>Restricted:</b>		
Hosting ICVA	93,632	93,524
Training Links Grant	15,000	12,000
Trainings	3,400	-
Member Project Funding	26,000	-
	-----	-----
	<b>138,032</b>	<b>105,524</b>
	-----	-----
<b>Total</b>	<b>182,244</b>	<b>125,372</b>
	=====	=====

### 4. Net Income Resources

Net income resources is stated after charging the following items:

	2023	2022
	€	€
Depreciation	4,211	4,527
Auditors remuneration	4,271	5,535
Operating lease – land and buildings	31,250	30,000
	=====	=====

## 5. Employees and Remuneration

The average number of staff employed by the company during the year was 8 (2022: 7).

Staff costs were as follows:

	2023	2022
	€	€
Salaries	457,382	423,325
Social Welfare Costs	53,441	51,121
Pension Costs	62,233	25,988
	-----	-----
	<b>573,056</b>	<b>500,434</b>
	=====	=====

In 2023, Dóchas hosted a staff member of ICVA (International Council of Voluntary Agencies), who is employed and under contract with ICVA. The cost of employing this staff member (€93,632) is included in salary costs above and is reimbursed to Dóchas by ICVA. This arrangement ceased on 31 December 2023.

Four employees (2022: three) earned remuneration (salaries and any benefits in kind, excluding employers pension costs) in excess of €60,000 as follows:

	2023	2022
	No.	No.
€60,000 - €70,000	3	2
€70,001 - €80,000	-	-
€80,001 to €90,000	1	1
	-----	-----
	<b>4</b>	<b>3</b>
	=====	=====

The remuneration of the Chief Executive Officer in 2023 amounted to €88,400 (2022: €85,000) exclusive of a pension contribution of 10% of salary.

None of the members of the Dóchas Board of directors received remuneration or expenses of any kind for their services.

### Key Management Remuneration

Key Management personnel include the CEO and senior management team for whom the total benefits including pension contribution was €357,120 (2022: €311,729) in the year. The 2023 figure represents five full time equivalent staff (2022: 5).

## 6. Direct Charitable Expenditure

Direct charitable expenditure comprises direct costs plus allocated support costs as follows:

	<b>Unrestricted 2023 €</b>	<b>Unrestricted 2022 €</b>
<b>Direct Costs</b>	334,004	387,485
<b>Support costs</b>		
Staff costs	135,970	130,738
Office running costs	37,341	34,654
Rent, rates, cleaning and maintenance	36,278	35,237
Donated professional fees	22,258	6,545
	-----	-----
	<b>565,851</b>	<b>594,659</b>
	-----	-----
	<b>Restricted 2023 €</b>	<b>Restricted 2022 €</b>
<b>Direct Costs</b>	265,145	138,663
	-----	-----
	<b>265,145</b>	<b>138,663</b>
	-----	-----
<b>Total</b>	<b>830,996</b>	<b>733,322</b>
	=====	=====

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.

## 7. Expenditure on Raising Funds

	<b>Unrestricted 2023 €</b>	<b>Unrestricted 2022 €</b>
<b>Support Costs</b>		
Staff costs	1,445	1,390
Office running costs	397	369
Rent, rates, cleaning and maintenance	386	375
	-----	-----
	<b>2,228</b>	<b>2,134</b>
	=====	=====

## 8. Other Expenditure

Governance costs:

	<b>Unrestricted 2023 €</b>	<b>Unrestricted 2022 €</b>
Staff costs	7,232	6,954
Office running costs	1,986	1,843
Rent, rates, cleaning and maintenance	1,930	1,874
Professional Fees	4,271	5,535
	-----	-----
	<b>15,419</b>	<b>16,206</b>
	=====	=====

## 9. Breakdown of Support Costs by Activity

	<b>Charitable activities €</b>	<b>Fundraising €</b>	<b>Other €</b>	<b>Total 2023 €</b>	<b>2022 €</b>
Staff costs	135,970	1,445	7,232	144,647	139,082
Office running costs	37,341	397	1,986	39,724	36,866
Rent, rates, cleaning and maintenance	36,278	386	1,930	38,594	37,486
Donated professional fees	22,258	-	-	22,258	6,545
Professional fees	-	-	4,271	4,271	5,535
	-----	-----	-----	-----	-----
	<b>231,847</b>	<b>2,228</b>	<b>15,419</b>	<b>249,494</b>	<b>225,515</b>
	=====	=====	=====	=====	=====

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



**10. Tangible Fixed Assets**

	<b>Fixtures and Fittings</b>	<b>Computers</b>	<b>Total</b>
	€	€	€
<b><u>Cost</u></b>			
At 1 January 2023	14,052	27,613	41,665
Additions	1,353	-	1,353
	-----	-----	-----
At 31 December 2023	<b>15,405</b>	<b>27,613</b>	<b>43,018</b>
	-----	-----	-----
<b><u>Depreciation</u></b>			
At 1 January 2023	13,733	19,051	32,784
Charge for the year	275	3,936	4,211
	-----	-----	-----
At 31 December 2023	<b>14,008</b>	<b>22,987</b>	<b>36,995</b>
	-----	-----	-----
<b><u>Net Book Value</u></b>			
At 31 December 2023	<b>1,397</b>	<b>4,626</b>	<b>6,023</b>
	=====	=====	=====
At 31 December 2022	<b>319</b>	<b>8,562</b>	<b>8,881</b>
	=====	=====	=====

**11. Debtors**

	<b>2023</b>	<b>2022</b>
	€	€
<b>Amounts due within one year:</b>		
Subscriptions due	16,150	16,400
Prepayments and other debtors	17,224	8,979
	-----	-----
	<b>33,374</b>	<b>25,379</b>
	=====	=====

**12. Cash and Cash Equivalents**

	<b>2023</b>	<b>2022</b>
	€	€
Cash at bank and in hand	421,515	376,402
	=====	=====

**13. Creditors (Amounts falling due within one year)**

	<b>2023</b>	<b>2022</b>
	€	€
Creditors and accruals	13,815	14,495
Payroll taxes	16,021	16,353
	-----	-----
	<b>29,836</b>	<b>30,848</b>
	=====	=====

**14. Reconciliation of movements in funds**

Movement in funds:	<b>Balance</b>			<b>Transfer</b>	<b>Balance</b>
	<b>01/01/23</b>	<b>Income</b>	<b>Expenditure</b>	<b>between funds</b>	<b>31/12/23</b>
	€	€	€	€	€
<b>Unrestricted funds</b>					
General reserve	364,798	611,873	(583,498)	7,129	400,302
	=====	=====	=====	=====	=====
<b>Restricted funds</b>					
Irish Aid/ Hosting ICVA/ Training Links Grant'	15,016	288,032	(265,145)	(7,129)	30,774
	=====	=====	=====	=====	=====
	-----	-----	-----	-----	-----
<b>Total Funds</b>	379,814	899,905	(848,643)	-	431,076
	=====	=====	=====	=====	=====

**15. Commitments**

- (i) The 2024 Annual Plan budgets for expenditure in 2024 of €879,329.  
(ii) Leasing commitments on non-cancellable operating leases are set out below:

	<b>2023</b>	<b>2022</b>
	€	€
Not later than 1 year	32,500	31,250
Later than 1 year and not later than 5 years	48,750	81,250
	-----	-----
	<b>81,250</b>	<b>112,500</b>
	=====	=====

**16. Taxation**

No charge to taxation arises as the company has been granted exemption under Section 207 and 208 of the Taxes Consolidation Act, 1997.

**17. Legal Status of the Company**

The company is limited by guarantee and has no share capital. At 31 December 2023, there were 48 members (2022: 47), whose guarantee is limited to €6.35 each.

**18. Post Balance Sheet Events**

There were no significant subsequent events that have taken place since the year end that would result in adjustment to 2023 financial information or inclusion of a note thereto.

**19. Controlling Party**

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

**20. Pensions**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately to the assets of the company. Contributions to the scheme are charged to the Statement of Financial Activities as they become payable, amounting to €62,233 during the year (2022: €25,988).

**21. Provisions available to small entities**

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

**22. Approval of Financial Statements**

The board of Directors approved these financial statements for issue on 26 March 2024.

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
(Company Limited by Guarantee)**

**Detailed Statement of Financial Activities  
For the Year Ended 31 December 2023**

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**The following pages are for the directors only  
(These are not covered by the Auditors' Report)**

	<b>2023</b>	<b>2022</b>
	€	€
<b>Incoming resources</b>		
Membership subscriptions	202,440	195,303
Irish Aid Grant	365,000	340,000
Irish Aid Public Engagement project	150,000	150,000
Training Links Grant	15,000	12,000
Other income	144,986	106,827
Deposit interest	221	-
Donated services	22,258	6,545
	-----	-----
<b>Total incoming resources</b>	<b>899,905</b>	<b>810,675</b>
	=====	=====

### **Resources expended**

#### **1. Core costs**

Staff Salaries and pensions	144,647	139,083
Donated services	22,258	6,545
Recruitment costs	1,104	5,676
Rent, Rates, Cleaning & Maintenance	38,593	37,486
Postage & Stationery	1,257	1,483
Bank & Government Charges	425	421
Auditors Remuneration	4,271	5,535
Legal and Accounting Fees	2,919	4,856
CEO Expenses	374	635
Training	278	260
Telephone & Internet	4,432	5,050
Light & Heat	2,497	2,500
Meetings, IT & Communications	12,871	7,363
Miscellaneous	187	1,023
Insurance	3,506	3,072
Consultancy costs	5,664	-
Depreciation	4,211	4,527
	-----	-----
<b>Total Core Costs</b>	<b>249,494</b>	<b>225,515</b>
	-----	-----

	<b>2023</b>	<b>2022</b>
	€	€
<b><u>2. Project Work</u></b>		
Programme Staff salaries and pensions	428,410	361,351
Network	31,437	22,968
Transform	20,312	7,585
Influence	35,313	37,776
Lead	30,476	135
Public Engagement	53,201	96,332
	-----	-----
<b>Total Project Work</b>	<b>599,149</b>	<b>526,147</b>
	-----	-----
<b>Total Expenditure</b>	<b>848,643</b>	<b>751,662</b>
	-----	-----
<b>Surplus for the year</b>	<b>51,262</b>	<b>59,013</b>
	=====	=====