

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

**Directors' Report and Financial Statements  
For the Year Ended 31 December 2024**

**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) John Moffett, Mísean Cara (Vice Chairperson) Siobhan Cassidy, Trócaire (Treasurer and Company Secretary) Karol Balfe, ActionAid Ireland Martina Fitzgerald, External Director Paul Donnelly, External Director Olive Moore, Front Line Defenders, Elected 09/05/2024 Frank Long, Oxfam Ireland, Elected 09/05/2024 David Donoghue, External Director, Elected 30/01/2025 Lucia Ennis, Concern Worldwide, Retired 09/05/2024 Bobby McCormack, Development Perspectives, Retired 09/05/2024 Eamon Sharkey, GOAL, Retired 09/05/2024 Grace Milton, External Director, Retired 09/05/2024
<b>CEO:</b>	Jane-Ann McKenna
<b>Key management Personnel:</b>	Anna Farrell (Finance and Operations Manager) Gillian Ivory (Head of Membership Engagement) Simon Murtagh (Interim Head of Policy and Advocacy) Niall McDonald (Head of Communications & Media)
<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

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<b>Company Number:</b>	94384
<b>CHY Number:</b>	CHY6410
<b>Registered Charity Number:</b>	20011680
<b>Members:</b>	
<b>Full Members (46):</b>	ActionAid Ireland Afri Aidlink A Partnership with Africa Brighter Communities Worldwide Bóthar CBM Ireland Centre for Global Education CHEEERS: Developing Healthcare Together 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 STAND Tearfund Ireland The Hope Foundation Trócaire UCD Volunteers Overseas UNICEF Ireland Vita Voluntary Service International Volunteers in Irish Veterinary Assistance World Vision Ireland

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**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 2024.

**1. Mission and Purpose**

Dóchas - The Irish Association of Non-Governmental Development Organisations, is a vibrant network of **46 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**

2024 was the third year of our five-year strategic plan (2022-2026), and the second year of our four-year MoU with the Department of Foreign Affairs. We commissioned a mid-term review (MTR) of the Dóchas Strategy in late September to assess the first 2.5 years of the strategy. The review found that the Dóchas Strategy remained relevant and coherent under current sector conditions, with no additional risks foreseen to the strategy implementation at the half-way point. In addition, the implementation of the Dóchas strategy has been largely effective to date.

In 2024, we built on the progress made in 2023 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 strategic objectives: Network, Transform, Influence and Lead.

We celebrated Dóchas 50th anniversary at our conference in May. The theme was “Sustainable Development in a time of climate crisis.” President of Ireland, Michael D. Higgins, gave the opening address and highlighted the work of Dóchas as a vital voice of hope and solidarity, bringing together various non-governmental groups and perspectives under a single shared network. The conference also heard discussions on “Just Transition for the Global South” and “Adapting Humanitarian Action in a Climate Emergency” which featured experts including Professor Attiya Waris and Dr. Hugo Slim. The conference was covered by a number of national publications, including an opinion piece in the Irish Independent.

In 2024, two major humanitarian issues dominated the landscape for our members and demonstrated the need for collective action and engagement through the Dóchas network.

- **Sudan:** the escalating humanitarian crisis in Sudan was a central issue for Dóchas and our members throughout the year. In September, we held an emergency press briefing with Mary Robinson, Chair of the Elders, giving the keynote speech, followed by a panel of CEOs making a collective statement on the need for action. We also commissioned an animated video to raise awareness online. The event was successful in having high journalist attendance (RTE, TG4, The Irish Times, The Irish Independent, The Irish Examiner, and the Irish Mirror), and was also covered by RTE Nuacht, Sunday World and MSN. The event got extensive media attention and we had an Op-ed featured in the Irish Examiner and a letter to the editor in the Irish Times. Politicians were also present, including former Taoiseach Leo Varadkar and Labour Leader Ivana Bacik who both tweeted about the event. This collective action culminated in an appearance before the Joint Committee on Foreign Affairs and Defence to discuss and raise awareness on the Sudan crisis.
- **Gaza:** In March, Dóchas released a statement about the ongoing conflict in Gaza and Israel, asking that the UN Security Council, the UN Secretary General and world leaders take immediate action to ensure a ceasefire comes into effect. Ahead of the Taoiseach's meetings with President Biden in Washington for St. Patrick's Day, Dóchas called for a ceasefire in Gaza and limitations on arms exports to Israel. Gaza remained in the forefront of many political engagements throughout the year, including the Dóchas Policy Working Group trip to Brussels, where the delegation engaged with UNRWA and the EC Cabinet for Crisis Management, and at a roundtable of Irish MEPs.

**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 continue developing a strong and dynamic network that creates and enables opportunities for connection, coordination and collaboration. In 2024, we continued to adapt 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. The working groups and other ad hoc fora were very active in 2024, with members highly engaged and focused on topics and initiatives where there is added value in collaborating and working together.

The plans for an online community engagement platform for the members have progressed well this year, building on the Salesforce CRM system currently used for internal operations. We conducted a scoping exercise for a new community platform, and will proceed with developing a new portal for members in 2025.

New data for the Dóchas network map was gathered at the end of 2024. The updated 2025 map, a valuable resource and visual representation of the sector, will again showcase members' expertise, connections, and priorities in relation to advocacy and shared learning. An additional element will include country programme locations. The map will be continuously developed to complement the IT network infrastructure and member platform needed to optimise connection and collaboration within the membership.

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

In 2024, 85% of full members and 80% of all members were represented in at least one working group. 91% of Dóchas members participated in at least one event held. Below are a number of examples of areas where members connected and collaborated on core topics for the sector.

- **The Policy Working Group** met 6 times during the year, as well as several smaller group meetings among members. The group focused on a number of key areas including humanitarian and development operations; International Humanitarian Law (IHL); climate action; hunger and food systems; and reform of the global financial system. During the year the group interacted with key stakeholders including the Vice President of the World Bank, the UN Independent Expert on Human Rights and Foreign Debt, and visited Brussels to engage more closely on EU policy with CONCORD, Irish MEPs, UNRWA and the EU Commission for Crisis Management. The group also commissioned a report, *'An Analysis of Irish Climate Finance in 2025: Challenges and Opportunities over the years ahead,'* due for release in 2025 to set the context for a positive approach to COP30.
- **The Humanitarian Aid Working Group (HAWG)** met 6 times, and held 2 bilateral meetings with Irish Aid. The group focused on the situation in Gaza, Sudan, forgotten and fragile contexts and other challenges for members posed by current humanitarian financing architecture. Members of the HAWG group also helped prepare the Dóchas emergency briefing on Sudan during the summer of 2024, which successfully led to Ireland highlighting awareness of the crisis at the UN General Assembly and at EU level and to its inclusion in the Programme for Government.
- **The Disability in Development Working Group** met 9 times including 2 meetings with Irish Aid. In May, a joint event was held with Irish Aid to focus on strengthening disability inclusion in policy and programmes. It was the first event of this type, providing a platform to share priorities and identify opportunities for learning and collaboration. In October the group held a webinar *'From Presentation to Representation: participation and working collaboratively with Disabled People and their Organisations (DPOs)'* which explored the significance of meaningful engagement with DPOs in humanitarian and development work and included speakers from Kenya, Malawi and Ireland.
- **The Institutional Funding Group** met 4 times to share updates, successes and challenges in the funding environment and to actively collaborate where possible. The group also drew on and contributed to the work of CONCORD on EU funding issues. Much of the activity this year has been shaped by the changing political landscape at the European Parliament and Commission level, and what these changes potentially mean for development and humanitarian funding.

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- **The Dóchas Human Resources Forum** continued to share information and resources and met quarterly in 2024. With expert input from Dóchas partner Adare Human Resource Management, members were kept up to date on developments in workplace legislation. Sessions included advice on best practice in areas such as employee recruitment and retention and on employee engagement.
- **The Results Working Group** met four times and collaborated on reporting frameworks for two of Irish Aid's funding schemes, Ireland's Civil Society Partnership for A Better World (ICSP) and Civil Society Fund (CSF). Sessions included reflections on the ICSP MEAL framework for current and future programmes, and best practice relating to monitoring and evaluation for thematic areas such as the nexus, reaching furthest behind first, and climate, the use of Rio Markers, and indicators for locally led development.
- **The Communications Group** came together 5 times in 2024. The group focused on the roll out of the Guide to Ethical Communications, and held a webinar with Eilish Dillon of Maynooth University on an Ethical Comms Research project and advancing training in this area. The group were also engaged in the Dóchas Electoral Snapshots project, and Sudan press briefing.
- **Public Engagement Working Group (PEG)** met quarterly during 2024, and were focused on the Global Solidarity Hub events, All Together Now and the National Ploughing Championships, Worldview, and engagement with GCE.
- **The Development Education (DE) Working Group** met 5 times and held one bilateral meeting with Irish Aid. During the year the group made a joint submission for the mid-term review of the IA GCE Strategy. The group shares information on EU Developments through their engagement with CONCORD, member events and GCE calls for proposals throughout the year, and reflections on GCE-related activity.
- **The Small Members group** convened three times to discuss updates and share learning on operations and funding, and applications to Irish Aid under the Civil Society Funding (CSF) Scheme and the GCE Scheme. Nine members received funds ranging from 2.5 to 5-year periods under the CSF call for 2024.

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

In 2024, 92% of members believe that Dóchas facilitates collaboration between members (up from 88% in 2023) and 92% of members feel Dóchas adds value to their work (up from 88% in 2023). New data gathered at the end of 2024 to update the Dóchas Network Map shows growing numbers of connections and deepening collaboration between 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 Irish networks, Coalition2030, The Wheel, The Carmichael Centre, CADA, IDEA, DSAI and Irish Council for Civil Liberties (ICCL). Internationally we actively engage with CONCORD, VOICE, CIVICUS, ICVA, OECD DAC-CSO Group, OECD DevCom and CHS Alliance. 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, together with The Wheel, CII, Volunteer Ireland, Boardmatch Ireland and Carmichael Centre, have met and engaged with the **Charities Regulator** several times during the year to discuss the enactment and roll out of The Charities Act 2024, including Human Rights as a Charitable Purpose.
- Through our role on the steering group of **Coalition2030**, we met with an OECD delegation regarding Ireland's levels of Policy Coherence for Sustainable Development (PCSD). We also helped Coalition2030 secure seed funding from the School of the International Futures to be the national SDG 'hub' in Ireland.
- Dóchas engaged with the **Development Studies Association of Ireland (DSAI)** around the establishment of a research repository for the sector, which is in progress. We also presented at the **DSAI** annual conference, together with representatives from Research Ireland to discuss further opportunities for collaboration among research institutions, academics and the NGO sector here in Ireland.

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- Dóchas, submitted a proposal, '*Shared Island, Shared World, Shared Future: Enhancing cross-border learning and connection on Global Citizenship Education*', under the Shared Island Fund in August, **with CADA NI and IDEA** Co-applicants. This was awarded in December with work commencing in 2025.
- Dóchas hosted an event '*Safeguarding: What Should a Trustee Know?*' in November for 2024 **Charity Trustees Week**. The event focused on how trustees can help ensure that safeguarding is a key organisational priority, explaining their role in building and maintaining a strong safeguarding culture.
- Dóchas supported the Good Governance Awards for the Charity Sector in November, through the CEO's role as a judge.

Some examples of our collaborations and connections internationally include:

- We have had an active engagement with CONCORD during the year on European Parliament Elections, the EU's Global Gateway, the outcomes of the MFF review, Locally Led Development, Commissioner Urpínen's visit to Ireland and the appointment of new MEPs. Dóchas travelled to Brussels for the **CONCORD-VOICE-EPLO** engagement with MEPs, and participated in a workshop on **CONCORD's** approach to the EU.
- Dóchas also worked closely with the OECD DAC CSO Reference Group during the year, and joined the DAC-CSO dialogue on civil society space in Paris. Dóchas also attended the **ICVA** annual conference.
- Dóchas participated in a **CIVICUS** in-person meeting on the new EU Strengthening Umbrella Networks grant. We have continued to engage with this, and submitted a proposal to CIVICUS/AGNA for funds to build on the output from the 2023 LLD Workshop Series.

**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 2024, we cultivated the right spaces for members to engage in the key areas of locally led development, ethical communications, safeguarding and compliance, and what these mean for their organisations.

In 2024, Dóchas focused on **Locally Led Development (LLD)**, engaging members through the sharing of research, and discussion on key topics like Shift the Power. Key activities included our involvement in an OECD DAC peer learning exercise.

Dóchas also advanced on the 2023 **Guide to Ethical Communications** by expanding our collaboration with Maynooth University, namely Eilish Dillion, forming a new collaboration with UCD, and hosting webinars to support member's implementation and usage of the guidelines.

On Safeguarding, an active group come together monthly to share learning and peer advice on operational issues. Over the course of the year the 2019 Safeguarding Code was updated to the **Safeguarding Charter** and launched in December alongside the **Irish Country launch of the Core Humanitarian Standard on Quality and Accountability (CHS)**, 2024 Edition.

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

In 2024, 73% of Dóchas members agreed that Dóchas facilitates the right platforms and spaces to explore and interrogate the changes needed within the sector.

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

Continuing from the Q4 2023 workshop on locally led development, Dóchas met with the **OECD DAC** team conducting a **peer learning exercise on Locally Led Development** to share members' collective views and experiences. Successes and challenges in moving to locally led development and humanitarian response were shared with the review team. The Secretariat also discussed findings from the Ireland Case Study report with members and with the **OECD DAC CSO Reference Group**.

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The Dóchas secretariat has continued engagement with members on **Locally Led Development**, developing plans to bring agencies' local partners together for collective consultation. This project aims to bridge the knowledge gap between Irish institutional donors, Irish INGOs and local actors on LLD models and operationalising LLD in practice.

It builds on the Dóchas 2023 workshop series that supported members to develop LLD policies, and subsequent work in this area.

The Results and LLD WG met in October to reflect on the **measurement of locally led development and appropriate indicators**. Drawing on specific LLD quantitative and qualitative indicators from DFAT Australia, the group discussed which types of measurement they currently use and where they will focus efforts in terms of MEL for LLD going forward.

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

***Guide to Ethical Communications***

To further the work on Ethical Communications in the sector and build on the Dóchas Guide to Ethical Communications, an Advisory group was established to collaborate with Dr. Eilish Dillon from Maynooth University on the Ethical Communications Resources Development project, supported by a New Foundations grant. There were two Ethical Communications webinars over the year – one which focused on the Irish Refugee Council's work on ethical global development communications, and a second, member led webinar on training practices and supports that are needed.

Dr Eilish Dillon's final report of her research on the training and learning aspects of **ethical Global Development communications** was released in December. The report is titled: *'Putting Critical Learning at the Heart of Ethical Global Development Communications among INGOs'* and was undertaken to support the implementation of the Dóchas Guide to Ethical Communications. As part of her research we have set up a Training and Learning resources hub on the Dóchas Website.

Following engagement with Dóchas, the Clinton Institute at UCD has agreed to use the Dóchas Guide to Ethical Communications as part of their curriculum for their MA in Journalism and International Affairs. Dóchas also gave a lecture on the Guide to the CNN Academy, at the Clinton Institute at UCD, discussing how it could be used in their roles in journalism and communication going forward.

***Safeguarding***

The Dóchas Safeguarding Code, first developed in 2019 by leaders in the sector, was updated over the course of 2024 under the guidance of the Dóchas Safeguarding Working Group. The reinvigorated Charter reinforces the principles and commitments set out in 2019, with the aim of building and strengthening a robust safeguarding culture for the development and humanitarian sector in Ireland. The Charter was launched in December alongside the Irish Country launch of the Core Humanitarian Standard on Quality and Accountability (CHS), 2024 Edition.

As part of the Charity Trustees week this year, Dóchas hosted a webinar entitled "Safeguarding: What Should a Trustee Know?" to inform charity trustees and board members in the sector about how they can help to build a strong safeguarding culture in their organisations.

In November Dóchas hosted a session on **GDPR Compliance for Charities and Nonprofits**, with Mark Finan BL, barrister and member of CBM Global Board of Directors. Mark offered advice on managing data protection requirements across a variety of areas including governance, fundraising and communications.

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

Our goal is to mobilise our convening power to influence policy change and public support. In 2024, we developed and sought opportunities for collective engagement with the political fora on issues including ODA, climate finance, safeguarding, locally led development and humanitarian issues, including Sudan and Gaza.

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During the year we remained responsive to member needs, with 97% of surveyed members agreeing that Dóchas is responsive to changes in the external environment. 87% believe Dóchas policy and advocacy work reflects the issues that are most relevant for the sector, and 78% of members believe that Dóchas' collective influence on key policy areas is effective.

**3.3.1 The Irish Government's commitment to achieve 0.7% ODA by 2030**

In October 2024, it was announced that Irish Aid's budget will increase by €35m to €810m, an increase of 4.5% (in Irish Aid's budget and not overall ODA), compared to the 8.4% increase in 2024. Overall, Budget 2025 was disappointing for the sector. While the increase is welcome it does not go far enough to meet the ever-increasing humanitarian needs and crises caused by conflict, climate and hunger globally. The increase is allocated to climate finance, however, as per our obligation under the United Nations Framework Convention on Climate Change (UNFCCC), Ireland's climate finance must be new and additional to any future increases to ODA. This additional allocation is not enough to meet our stated target of spending 0.7% of GNI on ODA by 2030.

**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**

***Cross-Party Political Engagement***

Dóchas continued the implementation of its political engagement strategy in 2024, an election year, which focused on developing strong relationships with political champions across parties both in Ireland and at a European level. During 2024, Dóchas formally appeared before the Joint Committee on Foreign Affairs and Defence twice and the Joint Committee on EU Affairs. Topics discussed included our pre-budget submission, proposed cuts in the EU Multiannual Financial Framework (MFF) budget and its development instrument and the humanitarian crisis affecting Sudan. We also engaged with the Oireachtas Finance Committee, who invited our Conference guest Attiya Waris to speak, and the Budget Oversight Committee.

Dóchas continued to provide informal briefings to politicians on areas of interest, including on ODA, climate policy, international law and humanitarian crises. Five such briefings were given during the year, separately to formal Oireachtas committee hearings and Dóchas-hosted events which TDs and Senators also attended. During the period leading up to General Election 2024 and in its aftermath, Dóchas held meetings with representatives of the Social Democrats, Sinn Féin, the Labour Party, and with government parties. One of our aims has been to establish 'political champions' across the political spectrum who will support Dóchas' values over the years ahead and a number of them now occupy prominent positions as Ministers of State, foreign affairs spokespeople, Senators and MEPs.

The Dóchas Pre-Budget submission 2025 '*No Time to Lose*' was launched in June. In this year's submission we called for ambition on reaching 0.7%, a doubling of climate finance and structural financial reforms. The event was moderated by Dearbháil McDonald and 5 Dóchas members spoke to the core themes of the submission. The launch was attended by 13 Oireachtas members, and 8 Oireachtas staff from across the political spectrum. This event followed our appearance at the Joint Committee on Foreign Affairs (June), and an opinion piece in the Irish Examiner. Following the launch we engaged with all ministers, and relevant Oireachtas committee chairpersons and clerks, including the Budgetary Oversight Committee, and foreign affairs spokespeople. A briefing was held in the AV Room in Leinster House in June where World Vision Ireland, Christian Aid Ireland and Sightsavers Ireland presented on the issues and asks outlined in the submission. The event was hosted by Green Party TD, Patrick Costello, and several GP Ministers of State and staff assistants attended.

In early November, we launched our General Election Manifesto and Electoral Snapshots data at a Dóchas CEO breakfast meeting in Dublin. Political expert, Gerard Howlin, gave his views on the current fiscal and political landscape. We shared 26 county-specific manifestos with all election candidates and engaged with leaders and directors of elections in all political parties to share our Election Manifesto. This tool aimed to make overseas development a local issue of importance for candidates. Constituency-specific press releases were sent out to local media across Ireland, leading to coverage in places like Tipperary Live and the Limerick Leader. A social media campaign was also commenced highlighting each county to candidates on social media.

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Ahead of his visit to Kenya, Ethiopia and South Sudan, Minister for Agriculture, Charlie McConalogue, received a detailed briefing prepared by our members (HAWG & Policy WG) on humanitarian needs in South Sudan, and a shorter statement of Dóchas' principles on sustainable food systems.

An MEP/CEO Roundtable was held in Dublin in January 2024. This was followed by an MEP Roundtable with several MEPs and the Policy Working Group in Brussels in September, and an online meeting with several MEPs in December.

***Policy Dialogue***

In March, we held a roundtable in Dublin with Commissioner Lenarcic, European Commissioner for crisis management. This was followed by a roundtable with Commissioner Urpilinen, Commissioner for International Partnerships, in June. The cuts to the EU MFF Development instruments and implications for humanitarian response were discussed in both meetings.

The DFA humanitarian unit hosted several meetings for Dóchas and humanitarian partners during the year, including with OCHA and UNHCR. Dóchas also engaged with GAIN and The Eleanor Crooks Foundation on Ireland's nutrition targets.

Dóchas also participated in the **OECD-DAC Civil Society Annual Dialogue** in Paris. This focused on the recommendations for the Financing for Development Conference, which will take place in June 2025. We also attended the meeting of the OECD DAC hosted by DFA in Iveagh House in November, where locally led development was discussed.

Dóchas met with the Department of Foreign Affairs' Multilateral Unit several times during the year to discuss difficult progress in EU Council Conclusions on Global Gateway. Irish priorities remain to place 'human development' as a goal within Global Gateway. Dóchas is concerned that funding from traditional ODA will increasingly be diverted to Global Gateway in the negotiations on the next EU Multiannual Financial Framework (MFF). DFA re-stated their commitments to 'Furthest Behind First' principles, in the context of fragile states and SIDS. Dóchas also discussed with them the need to prepare the case for the defence of principled aid in advance of the Irish EU Presidency in 2026.

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

Throughout 2024 we engaged with the media on a range of topics including the 2024 General Election, the conflict in Sudan, our 2024 Conference, Budget 2025, UNGA, Worldview, All Together Now music festival, and the Ploughing Championships. We featured in the media a total of 57 times throughout the year, the vast majority pitched by Dóchas. These pieces had a wide range of formats including TV, radio, local and national, print-interviews, quotes and opinion pieces, and online articles.

Our aforementioned Sudan campaign was covered across the day, appearing on RTE Morning Ireland, every news channel and every national broadsheet newspaper. The media campaign led to the issue being raised in the Dáil, UNGA and ultimately appearing in the Programme for Government.

The Dóchas CEO appeared across broadcast media throughout the year, with numerous appearances on RTE Drivetime, RTE Morning Ireland and the Pat Kenny Show on Newstalk.

Throughout 2024 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 LinkedIn was almost 10%, a sizable jump from the previous year of 6.2%.

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

2024 saw increased engagement and usage of Worldview research across the Dóchas network. Wave 4 results were shared through several forums including the first in-person results launch event in March, an Empathiser workshop in May with Alice PR, the OECD DevCom annual conference, a UCD Innovation Academy workshop, the National

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Ploughing Championships, All Together Now and member presentations. Worldview data also informed key parts of the Dóchas General Election Manifesto '*Why Overseas Development Matters*'.

The Global Solidarity Hub expanded its activities, members and public reach in 2024, participating at the All Together Now music and wellness festival in August, and the National Ploughing Championships, in collaboration with Trócaire, Sightsavers Ireland, GOAL, Concern Worldwide, Brighter Communities Worldwide, and Self Help Africa. Worldview's activity mirrored the imagery research, getting attendees to pause and reflect on their perceptions of the images and engaging in discussions on aid, development, and how developing countries are portrayed. A more detailed case study for both events is available.

The Wave 5 of research was undertaken this year and in addition to the survey questions on ODA, imagery research was undertaken. This research investigated how the Irish public responds to different representations or images used by member organisations in their various campaigns. This took the form of survey questions and qualitative focus group discussions. The results found a range of factors that influence reactions to images, and what is the most effective in terms of reaching different audiences. Members have been highly supportive and engaged in this work, and the aim for 2025 is to support the results usage within our network.

In 2024, we developed our Worldview Phase 2 Proposal. A full evaluation of Phase 1 was completed, and recommendations and learnings from this have been incorporated into Phase 2 which will commence in January 2025, with financial support from both Dóchas members and DFA.

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

Our goal is to encourage strong and diverse leadership in the Irish international development and humanitarian sector. In 2024, we created the right spaces for emerging leaders in the sector to collaborate, learn and support each other.

We have also ensured that diverse voices, in particular those from the global south, are central to our advocacy, policy and public engagement work. Many diverse voices have been highlighted throughout events and webinars, including the event '*From Presentation to Representation: participation and working collaboratively with Disabled People and their Organisations (DPOs)*' organised by the Disability in Development working group, which spotlighted speakers from Kenya and Malawi.

**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 2024. A CEO Breakfast was held in January, and was an opportunity to discuss the key messages and priorities in an election year. There was a strong indication from those present of the importance of promoting values, principles and commitments in our advocacy. In addition, online briefings and engagements were held by Dóchas for CEOs on the pre-budget campaign, the general election manifesto and electoral snapshots, and Sudan.

**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 ODA campaign, in our workshops on ethical communications, our trustee events, our annual conference, our Sudan crisis briefing, and webinars throughout the year. 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. They were supported to activate these messages through workshops and presentations.

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**Directors' Report**

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

The success of the 2023 Dóchas Leadership Course, in partnership with UCD Innovation Academy supporting leaders in our member organisations, to develop their leadership skills lead to another application to the Training Links Grant to provide the course again in 2025. The application was successful and we are currently in the process of developing the rollout for the next iteration of the Dóchas Leadership Course with the UCD Innovation Academy, to take place in Spring 2025.

## **4. Outputs, Financial Review**

### **4.1 Income & Expenditure**

- Income in 2024 was €803k a decrease of €97k on 2023 (€900k) and includes our core (€365k) and Worldview (€150k) grants from Irish Aid, membership fees (€204k), a Training Links grant for our Leadership Programme (€18k), income from our 2024 Conference (€10k), project specific income from members (€26k), a grant from the Shared Island Fund (€25k), a grant from New Foundations Research (€3k) and other income (€2k). The decrease in income primarily relates to the end of the Dóchas-ICVA hosting agreement.
- Expenditure totalled €817k a decrease of €32k on 2023 figures (€849k) and includes:
  - Total programme costs (excluding staff costs) of €205k (2023: €193k), which represents 25% of total expenditure (2023: 23%).
  - Staff costs of €509k, which represents 62% of total expenditure – a 6% decrease on 2023 (€573k, 68% of total expenditure).
  - Operational costs of €102k, which represents 12% of total expenditure - 2% increase on 2023 (€83k, 10% of total expenditure).
- Irish Aid's core grant was utilised in line with our Memorandum of Understanding. Expenditure on our Worldview Public Engagement Project totalled €150k and there was no carry forward into 2025.
- Non-Project Irish Aid income as a percentage of total income was 45% (2023: 41%). Total Irish Aid income, including Worldview project income as a percentage of total income is 64% (2023: 57%).
- In terms of diversifying our income sources we:
  - Secured sponsorship and ticket sales for our Annual Conference (€10k);
  - Secured a grant from New Foundations Research for work on our Guide to Ethical Communications (€3k);
  - Secured a grant of €30k (2024: €15k; 2025: €5k; and 2026: €10k), €18k of which was received during 2024, from the 'Training Links Programme 2025 – 2027' for our leadership programme, which will be spent on the development of an accredited leadership module with the UCD Innovation Academy;
  - Secured a grant from the Shared Island Fund (€25k) for a project aimed at enhancing cross border learning and connection on Global Citizenship Education.
- Dóchas had unrestricted financial reserves (€355k 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 (five to seven months of unrestricted expenditure). The Board's Sub-committee on Finance, Audit and Risk was comfortable with this.

### **4.2 Key financial indicators**

The following are projected Key financial performance indicators:

- ↑ • Total membership income as percentage of total income: 25% (2023: 23%)
- ↑ • Total Irish Aid income as a percentage of total income: 64% (2023: 57%)
  - Unrestricted reserves as a percentage of total income: 44% (2023: 44%)
- ↓ • Staff costs as a % of total expenditure: 62% (2023: 68%)
- ↑ • Operational costs as a % of total expenditure: 12% (2023: 10%)
- ↓ • Programme costs (including staff) as a % of total expenditure: 68% (2023: 76%)

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**Directors' Report**

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**4.3 Human Resources**

During the year we had a full team in place with seven staff members. There were a number of changes to the team with one staff member on maternity leave, and three staff departures. All vacancies were filled, and interim measures were put in place to reduce the disruption to planned objectives. There was a strong system in place for recruitment, induction and monitoring staff performance throughout the year.

**4.4 Political contributions**

There were no political contributions in 2024, and as a result no disclosures are required under the Electoral Act, 1997.

**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 2024, unrestricted reserves were slightly above what is required by the Dóchas Reserves Policy, which 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 €417k 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 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. Two new Risks were added to the Register in 2024:

- Anti-NGO and civil society sentiment amongst Irish Public: added in light of increased and anti-civil society and anti-ODA sentiment, this risk remained in Amber in June before moving to Green in September. The change was brought about by: ensuring that our communications were focussed on issues, impact and on the work our members are engaged in; supporting our members to engage more effectively with the Irish public.
- Change of management in DFA: added in September to reflect the changes in key personnel in DFA. It is anticipated that this risk will move to Green in Q1 2025 as relationships and communications are built.

There were no 'red' risks during the year. However, one remained 'amber' throughout:

- *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.

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**Directors' Report**

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**6. Future Plans for 2025**

2024 was the third 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 completed our Mid-Term Review of the Strategy, which found that the Dóchas Strategy 2022-2026 remained relevant and coherent under current sector conditions, with no additional risks foreseen to the strategy implementation at the half-way point.

In 2025, in addition to the recommendations identified through the MTR, 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.
- Extending and preparing Worldview for Phase 2 of research and activities, including a 6-month redesign phase in the first half of 2025.

**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 2024, there were 46 full members whose guarantee is limited to €6.35 each. This guarantee continues for one year after membership ceases.
- We had 46 full and 8 associate members in 2024. Two full members (Addressing the Unaddressed and ChildFund Ireland) ceased operations in Ireland and left membership, reducing the number of full members from 48 to 46.
- The Board was committed to maintaining the highest standards of corporate governance. The following six policies were reviewed in 2024: Reserves Policy, Debt Collection Protocol, Code of Conduct for Board Members, Code of Conduct for Non-Directors, Procurement Policy and Safeguarding Leadership Charter. Our Constitution was revised in 2022, the changes were reviewed and agreed by the Charities Regulator in 2023, and the revised document was put to the AGM in 2024 for discussion and adoption and was approved. We were fully compliant with all of the standards in the Charities Governance Code in 2024.
- 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 nine directors. At our Annual General Meeting (AGM), held on 9 May, one member Director (John Moffett, Misesan Cara) was re-elected to serve a third three-year term and two member Directors (Olive Moore, Front Line Defenders, and Frank Long, Oxfam Ireland) were elected to serve their first three-year term.
- At the first Board meeting following the AGM the existing Vice Chairperson (John Moffett) and Treasurer and Company Secretary (Siobhan Cassidy) were re-elected.
- No emoluments were paid to directors.

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**Directors' Report**

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**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, with an average of eight members in attendance at each meeting.

**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 three times during the year, with an average of three members in attendance at each meeting. 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, the reserves policy annually and all finance related policies every three years. It also signs off on the Data Incident Log and Register of Interests annually.
- **Governance:** This committee met four times during the year, with an average of three members in attendance at each meeting. There are three Directors and one non-director on the committee. Key activities included: managing the nomination process for new Board Directors; overseeing the annual Board Self-assessment process; reviewing various policies and processes for sign-off by the Board; and reviewing our Charities Governance Code Compliance Record Form annually.
- **Human Resources and Remuneration Committee:** This committee met once during the year. There are two directors and one non-director on the committee. Key activities included supporting Dóchas to put in place remote working practices and reviewing various HR related policies for sign off by the Board.

**8. Further Information**

More information on Dóchas activities in 2024 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 2024 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)  
John Moffett, Misean Cara (Vice Chairperson)  
Siobhan Cassidy, Trócaire (Treasurer and Company Secretary)  
Karol Balfe, ActionAid Ireland  
Martina Fitzgerald, External Director  
Paul Donnelly, External Director  
Olive Moore, Front Line Defenders, Elected 09/05/2024  
Frank Long, Oxfam Ireland, Elected 09/05/2024  
David Donoghue, External Director, Elected 30/01/2025  
Lucia Ennis, Concern Worldwide, Retired 09/05/2024  
Bobby McCormack, Development Perspectives, Retired 09/05/2024  
Eamon Sharkey, GOAL, Retired 09/05/2024  
Grace Milton, External Director, Retired 09/05/2024

**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 Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019.

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 which the company is managing, and which commenced before the balance sheet date, that require disclosure or adjustment to the financial statements.

**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.

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

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**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**

Director

**Siobhan Cassidy**

Director

**Date: 27 March 2025**

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Independent Auditors' Report for the Year Ended 31 December 2024**

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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 2024, 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 applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued in the United Kingdom by the Financial Reporting Council as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019.

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 2024 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 2019;
- 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  
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**Independent Auditors' Report for the Year Ended 31 December 2024**

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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 2024**

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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: 31 March 2025

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Statement of Financial Activities  
For the Year Ended 31 December 2024**

		Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total 2024 €	Total 2023 €
	Note				
<b><u>Income and Endowments from:</u></b>					
<b>Charitable Activities</b>					
- Subscriptions for the year		203,615	-	203,615	202,440
- Irish Aid Grant		365,000	150,000	515,000	515,000
- Other Activities	3	10,810	72,218	83,028	182,244
<b>Investments</b>					
- Deposit interest		996	-	996	221
		-----	-----	-----	-----
<b>Total Incoming Resources</b>		<b>580,421</b>	<b>222,218</b>	<b>802,639</b>	<b>899,905</b>
		-----	-----	-----	-----
<b><u>Expenditure on:</u></b>					
<b>Charitable Activities</b>	6	614,194	181,652	795,846	830,996
<b>Raising Funds</b>	7	2,530	-	2,530	2,228
<b>Other</b>	8	18,215	-	18,215	15,419
		-----	-----	-----	-----
<b>Total Resources Expended</b>		<b>634,939</b>	<b>181,652</b>	<b>816,591</b>	<b>848,643</b>
		-----	-----	-----	-----
<b>Net (outgoing)/incoming resources before transfer</b>		<b>(54,518)</b>	<b>40,566</b>	<b>(13,952)</b>	<b>51,262</b>
<b>Transfer between funds</b>		<b>9,852</b>	<b>(9,852)</b>	<b>-</b>	<b>-</b>
		-----	-----	-----	-----
<b>Net movements in funds</b>		<b>(44,666)</b>	<b>30,714</b>	<b>(13,952)</b>	<b>51,262</b>
<b>Total funds brought forward</b>	14	<b>400,302</b>	<b>30,774</b>	<b>431,076</b>	<b>379,814</b>
		-----	-----	-----	-----
<b>Total funds to be carried forward</b>	14	<b>355,636</b>	<b>61,488</b>	<b>417,124</b>	<b>431,076</b>
		=====	=====	=====	=====

All of the income and expenditure arises from continuing operations.

The notes on pages 24 – 32 form part of these financial statements.

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Balance Sheet  
As at 31 December 2024**

		2024		2023
		€	€	€
<b>Fixed Assets</b>				
Tangible assets	10		3,686	6,023
<b>Current Assets</b>				
Debtors	11	12,362		33,374
Cash at bank and in hand	12	426,883		421,515
		-----		-----
		439,245		454,889
Creditors: amounts falling due within one year	13	(25,807)		(29,836)
		-----		-----
<b>Net Current Assets</b>			413,438	425,053
			-----	-----
<b>Total Net Assets</b>		<b>417,124</b>		<b>431,076</b>
		=====		=====
<b>The Funds of the Charity</b>				
Restricted funds	14	61,488		30,774
Unrestricted funds	14	355,636		400,302
		-----		-----
<b>Total Charity Funds</b>	<b>14</b>	<b>417,124</b>		<b>431,076</b>
		=====		=====

The financial statements were approved by the Board of Directors on 27 March 2025 and signed on its behalf by:

**Rosamond Bennett**

Director

**Siobhan Cassidy**

Director

The notes on pages 24 – 32 form part of these financial statements.

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Statement of Cash Flows  
For the Year Ended 31 December 2024**

	Note	2024 €	2023 €
<b>Cash flow from operating activities:</b>			
Net movement in funds for the year		(13,952)	51,262
<b>Adjustments for:</b>			
Depreciation charge		3,937	4,211
Decrease/(increase) in debtors		21,012	(7,995)
Decrease in creditors		(4,029)	(1,012)
		-----	-----
Net cash generated from operating activities		6,968	46,466
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets	10	(1,600)	(1,353)
		-----	-----
Net cash used in investing activities		(1,600)	(1,353)
		-----	-----
<b>Net increase in cash and cash equivalents</b>		<b>5,368</b>	<b>45,113</b>
		=====	=====
<b>Reconciliation of net cash flows to movement in net funds</b>			
Net increase in cash and cash equivalents		5,368	45,113
Cash and cash equivalents at 1 January 2024		421,515	376,402
		-----	-----
<b>Cash and cash equivalents at 31 December 2024</b>	<b>12</b>	<b>426,883</b>	<b>421,515</b>
		=====	=====

The notes on pages 24 – 32 form part of these financial statements.

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Notes to the Financial Statements  
For the Year Ended 31 December 2024**

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**1. Accounting Policies**

**1.1. Basis of Accounting**

The financial statements have been prepared in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) as modified by the Statement of Recommended Practice “Accounting and Reporting by Charities” effective 1 January 2019 and the Companies Act 2014. The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice. The directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

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.

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

**Notes to the Financial Statements  
For the Year Ended 31 December 2024**

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**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.

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

**Notes to the Financial Statements  
For the Year Ended 31 December 2024**

**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**

	2024	2023
	€	€
<b>Unrestricted:</b>		
Working group activity	-	13,450
Other income	10,810	8,504
Donated services	-	22,258
	-----	-----
	<b>10,810</b>	<b>44,212</b>
	-----	-----
<b>Restricted:</b>		
Hosting ICVA	-	93,632
Training Links Grant	18,000	15,000
Trainings	-	3,400
Member Project Funding	26,000	26,000
IRC New Foundations Research Project	3,218	-
Shared Island Fund	25,000	-
	-----	-----
	<b>72,218</b>	<b>138,032</b>
	-----	-----
<b>Total</b>	<b>83,028</b>	<b>182,244</b>
	=====	=====

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Notes to the Financial Statements  
For the Year Ended 31 December 2024**

**4. Net Income Resources**

Net income resources is stated after charging the following items:

	<b>2024</b>	<b>2023</b>
	€	€
Depreciation	3,937	4,211
Auditors remuneration	5,557	4,271
Operating lease – land and buildings	32,500	31,250
	=====	=====

**5. Employees and Remuneration**

The average number of staff employed by the company during the year was 8 (2023: 8).

Staff costs were as follows:

	<b>2024</b>	<b>2023</b>
	€	€
Salaries	429,471	457,382
Social Welfare Costs	46,462	53,441
Pension Costs	33,561	62,233
	-----	-----
	<b>509,494</b>	<b>573,056</b>
	=====	=====

In 2023, Dóchas hosted a staff member of ICVA (International Council of Voluntary Agencies), who was employed and under contract with ICVA. This arrangement ceased on 31 December 2023 which accounts for the decrease in 2024.

Two employees (2023: four) earned remuneration (salaries and any benefits in kind, excluding employers pension costs) in excess of €60,000 as follows:

	<b>2024</b>	<b>2023</b>
	No.	No.
€60,000 - €70,000	1	3
€70,001 - €80,000	-	-
€80,001 to €90,000	-	1
€90,001 to €100,000	1	-
	-----	-----
	<b>2</b>	<b>4</b>
	=====	=====

The remuneration of the Chief Executive Officer in 2024 amounted to €90,168 (2023: €88,400) 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 €317,927 (2023: €357,120) in the year. The 2024 figure represents five equivalent staff (2023: 5).

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**Notes to the Financial Statements  
For the Year Ended 31 December 2024**

**6. Direct Charitable Expenditure**

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

	<b>Unrestricted 2024 €</b>	<b>Unrestricted 2023 €</b>
<b>Direct Costs</b>	376,218	334,004
<b>Support costs</b>		
Staff costs	147,196	135,970
Office running costs	52,956	37,341
Rent, rates, cleaning and maintenance	37,824	36,278
Donated professional fees	-	22,258
	-----	-----
	<b>614,194</b>	<b>565,851</b>
	-----	-----
	<b>Restricted 2024 €</b>	<b>Restricted 2023 €</b>
<b>Direct Costs</b>	181,652	265,145
	-----	-----
	<b>181,652</b>	<b>265,145</b>
	-----	-----
<b>Total</b>	<b>795,846</b>	<b>830,996</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 2024 €</b>	<b>Unrestricted 2023 €</b>
<b>Support Costs</b>		
Staff costs	1,565	1,445
Office running costs	563	397
Rent, rates, cleaning and maintenance	402	386
	-----	-----
	<b>2,530</b>	<b>2,228</b>
	=====	=====

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Notes to the Financial Statements  
For the Year Ended 31 December 2024**

**8. Other Expenditure**

Governance costs:

	<b>Unrestricted 2024 €</b>	<b>Unrestricted 2023 €</b>
Staff costs	7,829	7,232
Office running costs	2,817	1,986
Rent, rates, cleaning and maintenance	2,012	1,930
Professional Fees	5,557	4,271
	-----	-----
	<b>18,215</b>	<b>15,419</b>
	=====	=====

**9. Breakdown of Support Costs by Activity**

	<b>Charitable activities €</b>	<b>Fundraising €</b>	<b>Other €</b>	<b>Total 2024 €</b>	<b>2023 €</b>
Staff costs	147,196	1,565	7,829	156,590	144,647
Office running costs	52,956	563	2,817	56,336	39,724
Rent, rates, cleaning and maintenance	37,824	402	2,012	40,238	38,594
Donated professional fees	-	-	-	-	22,258
Professional fees	-	-	5,557	5,557	4,271
	-----	-----	-----	-----	-----
	<b>237,976</b>	<b>2,530</b>	<b>18,215</b>	<b>258,721</b>	<b>249,494</b>
	=====	=====	=====	=====	=====

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  
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**Notes to the Financial Statements  
For the Year Ended 31 December 2024**

**10. Tangible Fixed Assets**

	<b>Fixtures and Fittings €</b>	<b>Computers €</b>	<b>Total €</b>
<b><u>Cost</u></b>			
At 1 January 2024	15,405	27,613	43,018
Additions	-	1,600	1,600
Disposals	-	(2,929)	(2,929)
	-----	-----	-----
At 31 December 2024	<b>15,405</b>	<b>26,284</b>	<b>41,689</b>
	-----	-----	-----
<b><u>Depreciation</u></b>			
At 1 January 2024	14,008	22,987	36,995
Charge for the year	275	3,662	3,937
Depreciation on disposals	-	(2,929)	(2,929)
	-----	-----	-----
At 31 December 2024	<b>14,283</b>	<b>23,720</b>	<b>38,003</b>
	-----	-----	-----
<b><u>Net Book Value</u></b>			
At 31 December 2024	<b>1,122</b>	<b>2,564</b>	<b>3,686</b>
	=====	=====	=====
At 31 December 2023	<b>1,397</b>	<b>4,626</b>	<b>6,023</b>
	=====	=====	=====

**11. Debtors**

	<b>2024 €</b>	<b>2023 €</b>
<b>Amounts due within one year:</b>		
Subscriptions due	3,950	16,150
Prepayments and other debtors	8,412	17,224
	-----	-----
	<b>12,362</b>	<b>33,374</b>
	=====	=====

**12. Cash and Cash Equivalents**

	<b>2024 €</b>	<b>2023 €</b>
Cash at bank and in hand	426,883	421,515
	=====	=====

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

**Notes to the Financial Statements  
For the Year Ended 31 December 2024**

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

	2024 €	2023 €
Creditors and accruals	14,618	13,815
Payroll taxes	11,189	16,021
	----- <b>25,807</b> =====	----- <b>29,836</b> =====

**14. Reconciliation of movements in funds**

Movement in funds:	Balance 01/01/24 €	Income €	Expenditure €	Transfer between funds €	Balance 31/12/24 €
<b>Unrestricted funds</b>					
General reserve	400,302	580,421	(634,939)	9,852	355,636
	=====	=====	=====	=====	=====
<b>Restricted funds</b>					
Training Links Grant/Member Project Funding/Shared Island Grant	30,774	222,218	(181,652)	(9,852)	61,488
	=====	=====	=====	=====	=====
	-----	-----	-----	-----	-----
<b>Total Funds</b>	431,076	802,639	(816,591)	-	417,124
	=====	=====	=====	=====	=====

**15. Commitments**

- (i) The 2025 Annual Plan budgets for expenditure in 2025 of €880,861.  
(ii) Leasing commitments on non-cancellable operating leases are set out below:

	2024 €	2023 €
Not later than 1 year	32,500	32,500
Later than 1 year and not later than 5 years	16,250	48,750
	----- <b>48,750</b> =====	----- <b>81,250</b> =====

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Notes to the Financial Statements  
For the Year Ended 31 December 2024**

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**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 2024, there were 46 members (2023: 48), 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 2024 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 €33,561 during the year (2023: €62,233).

**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 27 March 2025 .

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

**Detailed Statement of Financial Activities  
For the Year Ended 31 December 2024**

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

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

**Detailed Statement of Financial Activities  
For the Year Ended 31 December 2024**

	<b>2024</b>	<b>2023</b>
	<b>€</b>	<b>€</b>
<b>Incoming resources</b>		
Membership subscriptions	203,615	202,440
Irish Aid Grant	365,000	365,000
Irish Aid Public Engagement project	150,000	150,000
Training Links Grant	18,000	15,000
Other income	65,028	144,986
Deposit interest	996	221
Donated services	-	22,258
	-----	-----
<b>Total incoming resources</b>	<b>802,639</b>	<b>899,905</b>
	=====	=====
 <b><u>Resources expended</u></b>		
<b><u>1. Core costs</u></b>		
Staff Salaries and pensions	156,590	144,647
Donated services	-	22,258
Recruitment costs	2,051	1,104
Rent, Rates, Cleaning & Maintenance	40,238	38,593
Postage & Stationery	769	1,257
Bank & Government Charges	409	425
Auditors Remuneration	5,557	4,271
Legal and Accounting Fees	3,205	2,919
CEO Expenses	852	374
Training	750	278
Telephone & Internet	5,360	4,432
Light & Heat	2,368	2,497
Meetings, IT & Communications	22,204	12,871
Miscellaneous	382	187
Insurance	4,168	3,506
Consultancy costs	9,881	5,664
Depreciation	3,937	4,211
	-----	-----
<b>Total Core Costs</b>	<b>258,721</b>	<b>249,494</b>
	-----	-----

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Detailed Statement of Financial Activities  
For the Year Ended 31 December 2024**

	<b>2024</b>	<b>2023</b>
	<b>€</b>	<b>€</b>
<b><u>2. Project Work</u></b>		
Programme Staff salaries and pensions	352,904	428,410
Network	44,678	31,437
Transform	10,917	20,312
Influence	37,944	35,313
Lead	535	30,476
Public Engagement	110,892	53,201
	-----	-----
<b>Total Project Work</b>	<b>557,870</b>	<b>599,149</b>
	-----	-----
 <b>Total Expenditure</b>	 <b>816,591</b>	 <b>848,643</b>
	-----	-----
 <b>(Deficit)/Surplus for the year</b>	 <b>(13,952)</b>	 <b>51,262</b>
	=====	=====