

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

**REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2015**

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

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

COMPANY INFORMATION

CHAIRPERSON: Sharan Kelly, Tearfund Ireland

TREASURER: John Fitzsimons

BOARD OF DIRECTORS: Lorna Tevnan, Trócaire
Sharan Kelly, Tearfund Ireland
Michael Marren, Sightsavers *
David Dalton, Plan Ireland *
John Fitzsimons, Camara Education +
Gerard Egan, External Director
Olive Towey, Concern Worldwide, Resigned and Re-elected 7 May 2015
Niamh Carty, Oxfam Ireland, Elected 7 May 2015 +
Isabella Rae, Gorta - Self Help Africa, Elected 7 May 2015
Heydi Foster – Breslin – Misean Cara, Elected 7 May 2015
Alan Moore, ILCUF, Resigned 7 May 2015
Rosamond Bennett, Christian Aid Ireland, Resigned 7 May 2015
John Moffett, Gorta – Self Help Africa, Resigned 7 May 2015

*Members of the Sub- Committee of Fundraising and Income Diversification
+ Members of the Sub-Committee on Finance, Audit and Risk

CEO: Suzanne Keatinge

SECRETARY: Anna Farrell

AUDITORS: Crowe Horwath
Bastow Charleton
Chartered Accountants and Statutory Audit Firm
Marine House
Clanwilliam Court
Dublin 2

BANKERS: Allied Irish Banks plc
40/41 Westmoreland Street
Dublin 2

SOLICITORS: McCann FitzGerald
Riverside One
Sir John Rogerson's Quay
Dublin 2

REGISTERED OFFICE: 1-2 Baggot Court
Lower Baggot Street
Dublin 2

COMPANY NUMBER: 94384

CHY NUMBER: CHY6410

CHARITY REGULATORY NUMBER: 20011680

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL DEVELOPMENT ORGANISATIONS (COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2015**

The directors submit their report and financial statements of the Company for the year ended 31 December 2015.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company was originally incorporated on 29 April 1983 under the name Confederation of Non-Governmental Organisations for Overseas Development (CONGOOD) as a Company limited by guarantee not having a share capital. It registered a change of name to Dóchas – The Irish Association of Non-Governmental Development Organisations on 15 July 1993. At 31 December 2015, there were 47 full members whose guarantee is limited to €6.35 each. This guarantee continues for one year after membership ceases.

Appointment of directors

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

Dóchas currently has one director who is appointed, rather than elected. This role is filled by invitation, following the selection of suitable candidates by Boardmatch Ireland, on the basis of specifications and requirements drawn up by the Dóchas Board.

Directors' induction and training

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

All new Board members are given a briefing shortly after election in order to familiarise themselves with their statutory responsibilities, their role as Board members, the Dóchas governance framework and our strategy.

Organisation

The Board of directors administers the company. The Board meets approximately 5 times a year. There are no emoluments paid to directors. The Board is committed to maintaining the highest standards of corporate governance and has determined that the organisation should comply with the principles outlined in the "Irish Development NGOs Code of Corporate Governance".

A 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 to which day to day management is delegated. Matters such as policy, strategic planning, and budgets are prepared by the management team for consideration and approval by the Board, which monitors the implementation of these plans.

The CEO has delegated authority, within the terms of delegation approved by the directors, for operational matters. Terms of the delegated authority are laid down in the Dóchas Governance and Procedures Manual. This document also sets out the rights and responsibilities of members, finance procedures, human resources policies and the terms of reference for the work of Dóchas Working Groups.

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REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2015 *(continued)*

Each Working Group is required to develop explicit terms of reference and reports to the Dóchas Board through the group's Chairperson and the Dóchas CEO. Working Groups have to develop annual work plans and budgets to qualify for support from Dóchas staff, and report to Dóchas on their achievements by year end. Working group achievements are detailed below.

Following an extensive external evaluation of Dóchas' governance systems, the Dóchas Board continued to strengthen its oversight of the organisation. In addition to the recruitment of an external director not elected by the membership (2014) and the creation of two Board Sub-Committees, one on Fundraising (2013) and one on Finance, Audit and Risk (2014), the Dóchas Board is in the process of finalising an update to the Dóchas' governance manual, human resources policy, risk management procedures and membership fees structure.

Terms of reference for Dóchas Board Sub-Committees, and for Dóchas Working Groups, are available to the auditors and to stakeholders on request.

Risk Management

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.

The total reserves of €279,140 at 31 December 2015 are detailed in Note 14 to the financial statements.

The level of reserves is outlined in the Dóchas Reserves Policy, which is updated annually by the Board of Dóchas.

The Reserves Policy is informed by the Dóchas Risk Register, which is discussed at each meeting of the Board's Sub-Committee on Finance, Audit and Risk as well as at each meeting of the Board of Dóchas. As a membership-based network organisation, Dóchas has a risk profile that differs markedly from those of its member organisations, where risks relating to financial management are more 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.

Dóchas holds financial reserves to protect the organisation from unforeseen set-backs. The appropriate level of reserves is set out in our Reserves Policy, which stipulates how Dóchas defines what it means by reserves and what legal obligations it has in relation to the amount of reserves that the company holds. In the Policy, the Board identifies a number of key risks to the organisation, including planning and environmental risks to income, as well as funding liabilities and emergency provisions.

The Board also actively considers risks of a non-financial nature. Key Performance Indicators are presented at each Board meeting, as is the quality of our relationships with Dóchas' key stakeholders. Other areas of specific interest to the Board in this context relate to risks associated with the regulatory and legal environment for the work of Dóchas and its members, as well as the public discourse about 'Development' and 'Charities'.

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REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2015 *(continued)*

The major risks identified by the Dóchas Board are listed below:

- **Organisational risks:** These include risks to the organisation's reputation, relationships with member organisations, funding base and leadership. Dóchas' Risk Register proposes strategies to deal with each of these areas.

Some of our member organisations are experiencing great pressure on their budgets. Some Dóchas member organisations are finding it increasingly difficult to find the unrestricted income to fund expenses such as membership of sector bodies such as Dóchas.

At the same time, interest in the work of Dóchas outside our traditional membership base has increased significantly, with academic institutions, trade unions, domestic NGOs and for-profit organisations expressing a strong interest in participating in the work of the network.

Our sustainability is linked intrinsically to the organisation being effective and relevant to its stakeholders and to its ability to nurture high-quality relationships.

Participation and relationship building is at the core of Dóchas' identity, and Dóchas is at its most successful when it develops and strengthens a sense of membership and 'togetherness' among its member organisations.

In the past year, Dóchas has broadened its membership base. These new relationships have widened the expertise base of the network, helping us move closer to the achievement of our strategic goal of enhancing the long-term impact of Ireland's contributions to global development.

- During the year we welcomed three new full Member organisations, and 6 new Associate Members. However, a number of organisations ceased operating, or merged with other organisations, during the year. The total membership was 47 full members, 17 associate members and one strategic partner as at 31 December 2015.
- **Programme risks:** These include risks to the organisation's activities under our five priority areas. The Board of Dóchas actively monitors the work of our Working Groups and progress towards our goals of facilitating NGO cooperation, promoting the application of professional standards across the sector, informing public debate and influencing government policies.

For Dóchas' future, it is imperative that the organisation is able to measure the impact of its activities, and to communicate its impact to the relevant audiences. To this end, appropriate systems have been put in place and continue to be developed.

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VISION

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

PURPOSE

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

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

MISSION

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

REVIEW OF ACTIVITIES

- 2015 has been a milestone year for international development. The world has witnessed major humanitarian challenges making international media headlines and resulting in widespread public debate on aid issues. 2015 was also the year the United Nations Millennium Development Goals reached their deadline and the year Ireland led negotiations to develop the Sustainable Development Goals - endorsed by world leaders in September. In December world leaders adopted a new legally binding climate agreement. Dóchas convened and coordinated its members to coherently input into these important debates.
- At a European level the European Union declared 2015 the European Year of Development (EYD2015) with the aim of increasing public understanding of development cooperation and engagement with the issues. This was the first ever European Year dedicated to the European Union's external issues and Europe's role in the world. In Ireland, Dóchas coordinated activities across the country, working with member organisations and drawing on its network in all its diversity.

The roll-out of EYD2015 was a key highlight for Dóchas. During the year 60 activities took place across the country, engaging people all over Ireland in a discussion around global issues and development co-operation. These events and activities involved more than 57,000 people. The year also saw Dóchas enter into new partnerships with Dublin City Council, the Irish Times, the Office of the President, the Broadcasting Authority of Ireland and World's Best News Denmark, to name just a few.

- In Ireland budget 2016 brought a second successive monetary increase to Ireland's ODA budget, a decision that was welcomed by Dóchas. However, in April the OECD released figures that showed in percentage terms that Ireland's ODA spend is now 0.38% of gross national income (GNI).
- In 2015 research showed that the non-profit sector raised more funds from the public and from corporate and philanthropic donors than in previous years, suggesting a slight recovery. According to Amárach research (published in May 2015) commissioned by Dóchas to assess public attitudes to development an overwhelming majority of people in Ireland (79% of respondents) felt that overseas aid makes "some" or "a lot of difference" in poor countries.
- 2015 was a significant year for Dóchas. On 7 May 2015 the Dóchas AGM approved the new strategic framework for the work of the Dóchas network covering the period 2016-2020. This new strategy is the result of a long process of reflection and discussion, started in 2013, looking at how our members were changing, how the environment in which we work is evolving, and how expectations placed on Irish NGOs are changing. There is a lot of change in our sector, and we need to make sure that we stay relevant, stay effective, as the world around us changes.

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The strategy emphasises the role of Dóchas as a meeting place and a leading voice for organisations that want Ireland to be a world leader in efforts to bring about global justice. It states that the Dóchas' primary role is to **Connect** our members and to help them **Collaborate** with each other. But we also see ourselves as a standard bearer for high quality work, working with our members and others to **Challenge** existing policies and practices and to help **Change** unjust situations, policies and institutions.

Over the next few years, we will be guided by the following **four strategic priorities**:

- **Build expertise:** Connecting organisations and people and stimulate the exchange of experience to build a bigger shared knowledge base and to prompt the practical application of lessons learnt and insights gained. Ensure the relevance and impact of those working for global justice, by articulating and disseminating core professional standards and ethical guidelines.
 - **Build our voice:** Equipping our members to strengthen their ability to advocate on behalf of marginalised communities of people and build our capacity to coordinate, represent, educate and mobilise people and organisations working towards global justice.
 - **Build alliances:** Providing inspiring thought leadership and forge alliances and partnerships with organisations and people that can help bring new solutions and increased scale to approaches to building global solidarity and global justice.
 - **Build our network:** Strengthening our accountable and effective network, so that the organisation can achieve its mission and vision and support a movement for global justice in the long term
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- The Dóchas Annual conference has continued to grow and it is now Ireland's leading event for international development and humanitarian issues. In 2015 we attracted a wide range of participants from domestic civil society, trade unions and the private sector. The event 'Seek to innovate - Prepare for change' was a big success, with over 180 participants.
 - This year Dóchas made further progress in building its reputation for developing landmark events, through the launch of the first Dóchas International Development Awards. It had long been felt that the sector did not do enough to celebrate its amazing, but very rarely profiled, work. The inaugural awards were well received by the sector and Dóchas received a large number of nominations for both awards. The Dóchas Global Citizen of the Year award was won by Breda Gahan (Concern Worldwide) and the Innovative Programme of the Year was won by Plan International Ireland. The awards also received extensive media coverage, including articles in The Irish Times.
 - Another key highlight for Dóchas has been the increase in membership engagement. Based on the 2014 evaluation, Dóchas reviewed its services to ensure that its communications channels, events, working group structures and related supports respond to the needs of members. Through 12 working and task groups, we now involve over 800 individuals across the sector. The outcomes and achievements are outlined below. In 2015 Dóchas made considerable progress in convening joint media work to defend and promote aid and development.
 - We were delighted this year to welcome Suzanne Keatinge as new Chief Executive Officer of Dóchas. Suzanne assumed the role in February 2016 with a strong vision to lead Dóchas into the future as we embark on the implementation of an exciting new strategic plan. This appointment followed the announcement by Hans Zomer that he was stepping down as Dóchas Director in November 2015, to pursue a new career path as Head of Communications at *Áras an Uachtaráin*. Tributes came from people across the sector and beyond, who paid homage to the hard work and dedication of Mr Zomer and gratefully acknowledged Dóchas' key role in bringing the Irish NGOs and civil society together during his tenure and wished him well in future endeavours. The sector now welcomes Suzanne Keatinge to the role as Dóchas looks forward to the next phase of its work at this interesting and exciting time in international development

1. Facilitating effective NGO cooperation

Dóchas' core role is to bring its member organisations together, to pool experiences and knowledge, and to find ways to apply that knowledge to inspire changes in NGO practice and broader development policy. In 2015 Dóchas maintained an enabling environment that brought organisations together to share information – including learning from failure – which has been highly valued.

Analysis of 2015

1. In 2015, the Dóchas Working Groups continued to form the centre of activities of the network. At the time of writing this report there were 6 working and 6 task groups within Dóchas. Working groups: Development Education; Disability and International Development; Livelihoods, Food and Nutrition Security; HIV and AIDS; Humanitarian Aid; and Finance. Task groups: Financing for development; Beyond2015; Communications; Results Based Management; Domestic implementation of the Sustainable Development Goals (SDG's) in Ireland and the Code of Conduct on Images and Messages. In 2015 there has been an increase in both participation and output from the groups.
2. In 2015 Dóchas asked all working and task groups to review their terms, remit, expectations and deliverables to ensure that they are fit for purpose. This process is still on-going but will likely lead to the re-organisation of a number of the working and tasks groups. This process is also providing clarity to members on the role and responsibility of the Working Group function.
3. In 2015 Dóchas continued to develop its engagement with other stakeholders beyond the membership, brokering new alliances alongside services for members. This resulted in an increase in the number of non-members attending Dóchas events, an increase in subscribers to Dóchas Wednesday News and an increase in the number of events being run in collaboration with other organisations.
4. Dóchas continues to be an active member of CONCORD and it remains our main channel to influence EU policy. However, Dóchas members are not directly engaging with CONCORD structures and we will need to address this in 2016.

Key Results achieved in January – December 2015:

1. Through the Livelihoods, Food and Nutrition Security Group, Dóchas published a paper as input into the national conversation about "Climate Smart Agriculture. This paper, which was formally launched at the Institute of International and European Affairs (IIEA), has served as a tool to establish a relationship and dialogue with the IIEA, Members of the European parliament, Irish Aid and Teagasc.
2. The early part of 2015 was dominated by the Ebola epidemic. Through our Humanitarian and HIV and AIDS groups, Dóchas hosted an event distilling lessons from the Ebola and HIV epidemics. Based on discussions at this event the HIV and AIDS Working Group developed a research paper and were invited to present at the Development Studies Association of Ireland annual conference (November) where their work was disseminated to a wide audience.
3. In 2015 Dóchas Working Groups continued to provide coordinated input into key policy processes. The Development Education Working Group held a one day consultation with the broader Dóchas membership to collectively form a Dóchas input into the GENE review process. The Humanitarian Aid Working Group very actively participated in the Irish Humanitarian Summit. The recommendations and outcomes of which will inform the group's 2016 work plan. The Livelihoods, Food and Nutrition Security Group provided technical feedback to Irish Aid on the 'GACSA Knowledge Action Group Work Plan – Inception Year – Zero Draft'. The Disability and International Development Group engaged with Irish Aid on their development of a disability policy.
4. Working Groups also held events and activities to mark key international days/moments. In December, to mark World Aids Day, the HIV and AIDS Working Group held a seminar on 'The HIV response Post-2015', which involved domestic and international speakers. The Livelihoods, Food and Nutrition Security Group marked World Food Day in October through a 'Roundtable on Climate Change & Social Protection' with Dr Benjamin Davis, Senior Economist and Team Leader of the the Protection to Production team, FAO.

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5. The Finance Working Group hosted an event on foreign exchange for NGOs. The purpose of this seminar was to create an awareness of the alternative options available to Dóchas members when deciding on the best approach for their organisation when it comes to foreign exchange and making and receiving payments. The group also worked in conjunction with the results task group to make a submission to Irish Aid review of the Programme grant.

2. NGO Standards - A development sector that adheres to standards of excellence

Dóchas aims to ensure that its member organisations have a shared approach to quality and best practice in the sector. We prompt our members to develop minimum standards of practice, which we then disseminate and encourage NGOs, donors and others to apply.

Analysis of 2015

1. The regulatory framework for charities in Ireland changed quite significantly in 2015. The Charities Regulatory Authority (CRA) was established on 16 October 2014 and in 2015 members began engaging with the new online system. Dóchas has become a key resource to the CRA and in 2015 we worked in partnership with them to identify and resolve issues with the online system.
2. On 1 September 2015, the Regulation of Lobbying Act 2015 (the “Lobbying Act”) came into force. This Act provides that organisations that employ more than ten staff (or if their primary activity is lobbying/advocacy, organisations that employ one or more staff) are required to record all lobbying activity/communications that they engage in with Designated Public officials in the Register of Lobbying. Dóchas provided training for members on this new legislation and will provide further support in 2016.
3. A decision was taken to discontinue the Dóchas knowledge forum as it was felt that it was duplicating efforts already underway by Development Studies Association of Ireland (DSAI).
4. Adherence to International Aid Transparency Initiative (IATI) is still very low within the sector. In a separate submission Dóchas recommended that Irish Aid adopt a similar approach to DFID and make IATI reporting mandatory for organisations in receipt of Irish Aid funds.
5. Dóchas continues to monitor adherence to our two codes of conduct – one in the area of corporate governance and the other relating to public communications – by our members, and inform the public and decision-makers of the existence of these codes.
6. Adherence to the Dóchas Code of Conduct on Images and Messaging continues to grow. At the time of the 2014 questionnaire Dóchas had 89 signatories to the Code - 47 of which were Dóchas members. Based on the information given in the annual questionnaire, Dóchas compiles overall compliance statistics for the sector for that year. We have seen very positive results across the sector and the Dóchas Code is now being replicated by other NGO networks across Europe, using Ireland’s experience as a guide. The Dóchas Board has spearheaded a change in the way adherence to the Code is assessed and monitored. Organisations will now be required to have the Chair of their Board sign a letter confirming the organisation’s compliance with the Principles and Criteria of the Code from 2015 onwards. This new mechanism was developed in response to issues raised by members in the hope that this process will prove more efficient and more effective in achieving the overall goal of greater compliance and adherence to the Code.

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REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2015 *(continued)*

Key Results achieved in January – December 2015:

1. The statistics for compliance with the Dóchas Code of Conduct on Images and Messaging are quite encouraging: 76% of Dóchas Members were considered compliant for the 2014 review period, while the remaining 14% are working towards full compliance. Of the non-member Signatory organisations, 57% were considered compliant for the 2014 review period.
2. The Dóchas Code continues to be held in high esteem throughout Europe. It is recognised as best practice by CONCORD and Dóchas has assisted a number of European NGO platforms to adapt the Code to their own contexts. In 2015 the Code was also promoted as best practice by the European Commission to all National Coordinators of the European Year for Development.
3. Dóchas was chosen to partner with CRA to promote their nationwide public information campaign about the simplification of the online registration and repository systems for Charities. The CRA has reported that Dóchas members show high levels of compliance with the new systems.
4. During 2015 Dóchas actively encouraged members to register with the CRA and to update their details on the CRA website.

3. Shifting public attitudes - Public debate informed by NGO experience and expertise

Dóchas works to ensure that NGOs inform and educate the general public, not primarily to raise funds, but to create deeper understanding of the challenges of development processes and to promote citizen action in support of initiatives that enable structural change. The Dóchas activities for European Year for Development built on pre-existing work in this area. Dóchas strives to enhance NGO capacity to remain at the fore of Ireland's efforts to tackle global injustice. Moreover, Dóchas also works to lead the NGO sector towards best practice. Through consultations, Working Groups and a sufficient body of research, Dóchas aims to enable NGOs to become proactive agents of change who have the relevant skills and knowledge to mobilise all levels of society to support development issues and take actions to address global poverty.

Analysis of 2015

2015 offered a unique opportunity to engage the Irish public at a deeper level around issues relating to development and to promote citizen action on global issues.

1. As already noted, a number of UN Summits took place in 2015. Key decisions were made at these summits, impacting on climate change and sustainable development. These summits provided ample opportunity to engage the public on these issues, in the run up to the meetings, during the negotiations and through analysis of the results achieved.
2. Over the course of the year, Dóchas members engaged in the joint campaign 'Act Now on 2015', which culminated in the annual budget as announced in the Financial Statement by the Minister for Finance on 13 October 2015. Development agencies mobilised to educate and engage the public on the issue of ODA and its impact on global issues. Act Now on 2015 was a cross-sectoral joint campaign which sought to engage the public on the issue of ODA and the importance of the 0.7% of GNI target for the aid budget.
3. Dóchas research has shown that NGOs across the Irish development sector are investing more resources and staff in public communications, with increased focus on reaching audiences through digital platforms and social media. Dóchas members are involved in public engagement through advocacy, fundraising, development education and volunteering, to varying extents depending on the focus of the particular organisation. Feedback from organisations across the Dóchas membership shows that collaboration on messaging for key development issues has enhanced their public communications, by utilising cross-sectoral knowledge and resources to provide clear and impactful communications to engage the public on these important issues.

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REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2015 *(continued)*

Key Results achieved in January – December 2015:

1. The Dóchas Communications Working Group worked to produce briefing documents, joint messaging, social media actions and press statements around key issues such as the Financing for Development Summit in Addis Ababa, the Sustainable Development Goals, the official development assistance budget and COP21 conference in Paris. This provided a clear unified voice from the development sector on key issues, to create deeper public understanding and engagement in these areas.
2. Joint media responses to various humanitarian crises including earthquake relief and on major development issues contributed to a deeper public engagement and understanding reaching new and existing audiences through national and local radio, television, and print mediums. The Irish Times development supplement was established through Dóchas and the EYD network Board to create a high profile media space for Dóchas members to collaborate to tell powerful stories of development around the world. Dóchas also facilitated roundtables with media and NGOs to create deeper engagement with and understanding of public communications on development issues.
3. Joint social media campaigns facilitated by joint messaging documents and ‘tweet sheets’ developed by Dóchas Working Groups created momentum leading up to major events and created debate on key issues throughout the year.

Special Project: Dóchas coordinates the Irish programme for the European Year for Development 2015

2015 was designated European Year for Development (EYD). Dóchas coordinated activities for the year in Ireland. Through EYD, Dóchas aimed to increase the number of people who feel that they can influence global issues, to encourage people to recognise their potential as change makers and to decrease the feelings of powerlessness that people experience when it comes to global issues.

Analysis of 2015

1. Dóchas successfully promoted EYD2015 at large public facing events including Africa Day, Electric Picnic, the World's Best News Day and the National Ploughing Championships, reaching new audiences with our key messages around the sustainable development goals and the power of each one of us to make a difference. Dóchas member organisations, and organisations in the environmental, trade union and domestic anti-poverty sectors, also used EYD2015 as a common theme for their activities during the year.
2. There has been extensive media coverage of EYD throughout the year ensuring that key messages about EYD2015 reached a wide public audience. Dóchas directly engaged with journalists around communicating development stories and the Dóchas Code of Conduct on Images and Messages.
3. EYD2015 was successfully promoted through social media, with a strong engagement on Twitter and Facebook. The EYD communications plan focused on social media as a key communications tool. This has proven very successful, with deep engagement from followers across a range of issues. This live social media platform allowed for interactive debate and engagement on development issues.
4. Dóchas commissioned Amárach Research to conduct a survey of public attitudes to development cooperation in Ireland in February 2015. The results of the survey informed the implementation of the EYD national work plan. A shorter follow-up survey was carried out in November focused on key metrics related to EYD2015. Comparison of survey results between the start and end of the year showed that the number of people in Ireland who felt they had the power to bring about positive change in the world had increased. This suggests that the key EYD messages, that 'you can make a change; one person can make a difference; get involved' did influence public behaviour.
5. Dóchas engaged a Network Board – a strategic level advisory group comprising of experts in various fields for EYD2015. Engagement with the Network Board facilitated a number of key partnerships that enhanced the reach of EYD messages including with Dublin City Council, the Irish Times and Metro Éireann. For example, Dublin City Council erected a large EYD2015 banner for two weeks leading up to the UN Summit on the SDGs, which increased the visibility of EYD2015 in Dublin City Centre

Results achieved in 2015

1. 57,000 people participated in 60 EYD2015 activities and events in Ireland, surpassing the target of 45,000 people engaging.
2. There were 163 media hits across print and broadcast media – including national and local newspaper articles, radio and television interviews and online media – to the end of September. Through a series of round table and panel discussions, Dóchas engaged 124 journalists in discussions about the use of images and messages in development.
3. 119 representatives from NGOs have been trained and mentored in storytelling and effective communication. There were 18 unsolicited requests from media for information linked to EYD2015, indicating a general awareness of EYD2015 in the media.
4. 14,000 copies of a special EYD2015 four-page supplement were produced and disseminated through the Metro Éireann newspaper, at Africa Day and at other EYD events.
5. 9,500 copies of The World's Best News newspaper were disseminated by 95 volunteers in 14 towns and cities across the island of Ireland.

4. Influencing government policies

Dóchas aims to collectively influence the Irish Government, the European Union and other key actors, to ensure that NGO values, experiences and expertise are taken into account to improve international development policy and practice.

Analysis of 2015

1. As already outlined above, 2015 has been highlighted by many as a pivotal year for the future of humanity. During the year, two United Nations summit meetings effectively defined the parameters for international policy making:
 - a. In September, the UN agreed new goals – a new “Sustainable Development Framework” – to tackle poverty, inequality and environmental destruction.
 - b. In December, the Climate Change summit in Paris set new climate action targets, to replace the Kyoto Protocol.
2. Dóchas is the Lead agency for the Beyond 2015 campaign in Ireland. Beyond 2015 is a global civil society campaign of over 1,000 organisations in more than 130 countries calling for the next set of global development goals to be developed through a process that is participatory, inclusive and responsive to the voices of those directly affected by poverty and injustice. The Dóchas Beyond 2015 Task Group was convened in 2013 and has been meeting regularly since then. This group provided a platform for Dóchas members and other Irish NGOs active on this agenda to work together to ensure that Ireland plays a leading role in securing a legitimate, overarching and cross-thematic framework for development after 2015. Representatives of the group met regularly with the Irish Aid officials representing the Irish position in both the UN and EU influencing spaces.
3. In Ireland, 2015 was the current government’s last full year in office. In mid 2015 Dóchas developed its Election Manifesto and met with key representatives of all the main political parties. The purpose of this activity was to influence the pre-election manifestos of the main political parties to include concrete commitments to policy actions contributing to the achievement of the Sustainable Development Goals including a clear commitment to 0.7% of ODA. All parties were in principle supportive of keeping Ireland’s ODA commitments to reach 0.7% of GNI by 2030.
4. Recognising that the EU is the largest international donor in the world, Dóchas commissioned a piece of research on EU funding trends including the identification of further opportunities/recommendations towards increasing the amount of EU funding being accessed by Dóchas members.

Key Results achieved in January – December 2015:

1. This year Dóchas enabled cross-sector collaboration and provided valued input in a range of policy processes ranging from Business and Human Rights to Development Education to Irish Aid internal grant review and design. The range of topics engaged with in 2015 resulted in Dóchas cementing its convening power, its strategic reach and the access it provides members to collectively influence policy and practice.
2. Three Dóchas representatives formed part of the official Irish delegation to the Financing for Development summit in Addis Ababa in July. The sector reported disappointment on the outcomes of the summit. The partnership with Irish Aid before, during and after the summit was highlighted as very positive.
3. A national advocacy workshop was held in Dublin on 16 April 2015 as part of Dóchas’ work on Post 2015. The event brought key actors together and showcased findings from international participatory research. One of the outcomes from the meeting was the establishment of a Domestic Task Force on the SDGs.

DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL DEVELOPMENT ORGANISATIONS (COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2015 *(continued)*

4. In September the Dóchas director and the Chairperson of the Dóchas Board travelled to New York to attend the UN summit adopting the Sustainable Development Goals. The Dóchas Chairperson did so as a member of the official Irish delegation to the summit: one of 4 NGO representatives that had this status, following negotiations between Dóchas and the Department of Foreign Affairs. At the summit, Dóchas coordinated the participation of Irish NGOs in a number of high level meetings, including a meeting with the President of Ireland and a meeting with Ireland's Minister of State at the Department of Foreign Affairs with Special Responsibility for ODA, Trade Promotion and North South co-operation. Dóchas also coordinated media statements by Irish NGOs represented at the summit, and facilitated Irish NGO meetings with NGOs from around the world and with officials from UN agencies and EU Governments.
5. 2015 was the penultimate year for the Act Now on 2015 Campaign. Once more members came together to develop concerted and coordinated messaging in relation to the importance of Ireland's ODA commitments. Dóchas members also independently organised campaign activities, these fed into the overall campaign. The 2016 budget saw a monetary increase in the ODA budget.

5. A vibrant and representative network

Dóchas is a network of independent organisations, but it is also an organisation in its own right. As an entity, Dóchas depends on the active involvement of its member organisations and the legitimacy of the mandate it receives from those members.

Analysis of 2015

1. Dóchas continues to focus on developing its brand and profile in Ireland. The Dóchas website proves to be a key tool for communication with the public and with Dóchas membership through the publication of blogs, resource materials and press releases. Due to 2015 being European Year for Development we saw a rise in the profile of the sector and of Dóchas with media indicators surpassing initial targets. The newly designed Dóchas website was launched in 2015 and provides a platform to share the work of our members.
2. The Dóchas Board met six times between January and December 2015. During the year the Board had three Sub-Committees focusing on: Strategic Planning (this Committee was responsible for developing the plan for the implementation of the new Strategy which will be rolled out from January 2016); Fundraising and Income Diversification (this Committee looks at diversifying income streams, expanding the Membership and cost savings for members); Finance, Audit and Risk (this Committee oversees Dóchas finances, including the annual Budget and Audit processes, and reviews the Dóchas Risk Register). These Committees meet in advance of each Board meeting. The Board also has an ad hoc Committee on Human Resources which was tasked with reviewing Dóchas' human resources structures and the resources required to deliver the new Strategic Plan. All four Committees report to the Dóchas Board.

Key Results achieved in January – December 2015:

1. In 2015, Dóchas was pleased to welcome three new member organisations: Bóthar, Traidlinks and Volunteers in Irish Veterinary Assistance (VIVA). The total membership was 47 full members, 17 associate members and one strategic partner as at 31 December 2015.
2. Six Associate Members (INTO Global Solidarity Network, Liberia Solidarity Network, Eco Unesco, Irish Nurses and Midwives Organisation, Social and Health Education Project and DSA Ireland) were admitted to membership during 2016. The Board's Sub-Committee on Fundraising and Income Diversification continues to work on growing this category of membership allowing for a widening of the participation base of the network.

DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL DEVELOPMENT ORGANISATIONS (COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2015 *(continued)*

3. The annual conference in 2015 was completely funded by external sponsorship. As part of our strategy to develop a broader funding base for the network, Dóchas has developed a strategy to provide services to members and Working Groups, in partnership with relevant companies.
4. Dóchas hosted a small number of events specifically aimed at smaller NGOs, to ensure their active participation in Dóchas work.

Key financial performance indicators

There are a number of key financial performance indicators which, taken together, are used by management and the Board as a measure of performance and financial strength. These are set out below:

- *Total membership income as percentage of total income: 25%*
- *Income from Associate Members as percentage of total income: 1.1%*
- *Government income as a percentage of total income: 67%*
- *Unrestricted reserves as a percentage of total income: 52%*

Political Contributions

There were no political contributions in 2015, and as a result no disclosures are required under the Electoral Act, 1997.

Plans for 2016

In November 2015 the Dóchas Board approved an implementation plan to operationalise the new Dóchas strategy. This document is an action focussed document, providing more operational detail and taking account of resources, structures and systems. The document sets out the strategic priorities, key approaches and objectives, while identifying functional timelines and performance indicators, as appropriate.

The Dóchas Work Plan for 2016 is set within the context of the new strategy and implementation plan. Our priorities for the coming year are laid down in a Results Framework and in a separate paper to be presented to the 2016 AGM. A number of key highlights include:

- Finalising a new multi-annual partnership agreement with Irish Aid;
- Completing the European Year for Development project. This will include finalising the evaluation and audit report and the submission of the final report to the European Union before 31 March so that we can access the balance of funding available from the EU under the programme;
- The ongoing review of our working practices, including the operation and focus areas of our Working Groups, and the options we create for smaller, and non-Dublin based NGOs, to take full advantage of the services that Dóchas provides;
- The renewal of our efforts to build political and public support for international development;
- Engagement in key policy process such as the business and human rights national action plan, the OECD High level meeting and the World Humanitarian Summit;
- Continuing the focus on promoting best practice and innovation in development cooperation, with the Sustainable Development Goals being the theme of our 2016 annual conference (May).

DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL DEVELOPMENT ORGANISATIONS (COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2015 *(continued)*

FURTHER INFORMATION

More information on Dóchas activities in 2015 is available on our website, or from the Dóchas office.

LEGAL STATUS

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

RESULTS AND YEAR END POSITION

The results for 2015 are set out in the “Statement of Financial Activities” on page 20. The overall outcome for the year was in line with expectations and is considered satisfactory.

The year-end reserves totalled €279,140, all of which is unrestricted. Irish Aid has confirmed that the Partnership Agreement and funding contract with Dóchas will be agreed and signed early in 2016. The directors believe that the reserves are sufficient to enable the company to absorb fluctuations in cash-flow and continue to operate and to implement its new strategic plan, this is in accordance with our formal policy on reserves.

DIRECTORS

Lorna Tevnan, Trócaire
Sharan Kelly, Tearfund Ireland
Michael Marren, Sightsavers
David Dalton, Plan Ireland
John Fitzsimons, Camara Education
Gerard Egan, External Director
Olive Towey, Concern Worldwide, Resigned and Re-elected 7 May 2015
Niamh Carty, Oxfam Ireland, Elected 7 May 2015
Isabella Rae, Gorta – Self Help Africa, Elected 7 May 2015
Heydi Foster-Breslin – Misean Cara, Elected 7 May 2015
Alan Moore, ILCUF, Resigned 7 May 2015
Rosamond Bennett, Christian Aid Ireland, Resigned 7 May 2015
John Moffett, Gorta – Self Help Africa, Resigned 7 May 2015

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL DEVELOPMENT
ORGANISATIONS (COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2015 (continued)**

IMPACT OF FRS 102

The financial statements for the year ended 31 December 2015 have been prepared in accordance with FRS 102 and the comparative figures for 31 December 2014 were restated where necessary.

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 promulgated by the Institute of Chartered Accountants in 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;
- 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.

EVENTS SINCE THE END OF THE YEAR

In the opinion of the directors, the state of the company's affairs is satisfactory and there has been no material change since the balance sheet date.

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 1 – 2 Baggot Court, Lower Baggot Street, Dublin 2.

DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL DEVELOPMENT ORGANISATIONS (COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2015 *(continued)*

AUDITORS

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

Signed on behalf of the Board of directors:

Director: Sharan Kelly
Sharan Kelly

Director: John Fitzsimons
John Fitzsimons

Approved by the Board of directors on 16/3/2016

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

INDEPENDENT AUDITORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2015

We have audited the financial statements of Dóchas-The Irish Association of Non-Governmental Development Organisations Limited for the year ended 31 December 2015 on pages 20 to 31. The relevant financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland) including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements of inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2015 and of the surplus/deficit for the year ended; and
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland and in particular with the requirements of the Companies Act 2014.

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

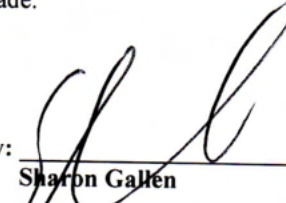
INDEPENDENT AUDITORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2015

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY THE COMPANIES ACT 2014

- 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.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the Directors' Report is consistent with the financial statements.

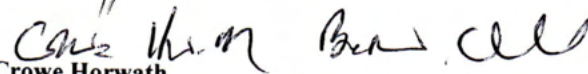
MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the provisions in the Companies Act 2014 to report to you if, in our opinion, the disclosures of the directors' remuneration and transactions specified by Section 305 to 312 of the Act are not made.

Signed by: 

Sharon Gallen

For and on behalf of:



Crowe Horwath

Bastow Charleton

Chartered Accountants and Statutory Audit Firm

Marine House

Clanwilliam Court

Dublin 2

Date:

16 March 2016

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

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2015
(Incorporating the Income and Expenditure Account)**

	Note	Unrestricted funds €	Restricted funds €	Total 2015 €	Total 2014 €
INCOMING RESOURCES					
INCOME RESOURCES FROM GENERATED FUNDS					
Voluntary income					
- Subscriptions for the year		137,436	-	137,436	131,926
- Other income	1	15,281	-	15,281	21,593
Investment income					
- Deposit interest		253	-	253	569
INCOME RESOURCES FROM CHARITABLE ACTIVITIES					
- Irish Aid Grant		250,000	-	250,000	250,000
- Irish Aid Grant – EYD2015		-	26,812	26,812	-
- European Commission Grant-EYD2015		-	86,251	86,251	-
- Other Grants	2	3,600	20,219	23,819	3,000
		-----	-----	-----	-----
TOTAL INCOMING RESOURCES		406,570	133,282	539,852	407,088
		-----	-----	-----	-----
<u>RESOURCES EXPENDED</u>					
COSTS OF GENERATING FUNDS					
- Costs of generating voluntary income	6	22,358	-	22,358	30,713
CHARITABLE ACTIVITIES					
	7	302,246	136,282	438,528	371,256
OTHER EXPENDITURE					
	8	14,657	-	14,657	16,821
		-----	-----	-----	-----
TOTAL RESOURCES EXPENDED		339,261	136,282	475,543	418,790
		-----	-----	-----	-----
NET INCOMING / (OUTGOING) RESOURCES BEFORE TRANSFERS					
		67,309	(3,000)	64,309	(11,702)
Transfer between funds	14	-	-	-	-
Total funds at beginning of year	14	211,831	3,000	214,831	226,533
		-----	-----	-----	-----
Total funds at end of year	14	279,140	-	279,140	214,831
		=====	=====	=====	=====

All of the income and expenditure arises from continuing operations.

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

BALANCE SHEET AS AT 31 DECEMBER 2015

	Note	2015 €	2014 €
FIXED ASSETS			
Tangible assets	10	5,207	7,787
CURRENT ASSETS			
Debtors	11	29,373	47,199
Cash at bank and in hand		279,884	301,778
		309,257	348,977
CREDITORS; amounts falling due within one year	12	(35,324)	(141,933)
NET CURRENT ASSETS		273,933	207,044
TOTAL NET ASSETS		279,140	214,831
NET ASSETS REPRESENTED BY:			
Restricted funds	14	-	3,000
Unrestricted funds	14	279,140	211,831
Total Charity Funds	14	279,140	214,831

These financial statements were approved by the Board of directors on 16th March 2016 and signed on its behalf by:

Director: Sharan Kelly
Sharan Kelly

Director: John Fitzsimons
John Fitzsimons

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

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2015

	Note	2015 €	2014 €
Cash (outflow) / inflow from operating activities	13	(21,894)	149,506
Purchase of fixed assets	10	-	(1,657)
(Decrease) / Increase in cash for the year		(21,894)	147,849
Opening cash balance		301,778	153,929
(Decrease) / Increase in cash for the year		(21,894)	147,849
Closing cash balance		279,884	301,778

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

ACCOUNTING POLICIES FOR THE YEAR ENDED 31 DECEMBER 2015

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.

Information on the impact of FRS102 is given in note 18 to the Financial Statements.

INCOME

All incoming resources are included in the 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.

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.

TANGIBLE FIXED ASSETS

All fixed assets are initially recorded at cost.

DEPRECIATION

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

Fixtures and Fittings	-	12.5% Straight line
Computers	-	20% Straight line

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.

DEBTORS

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

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

ACCOUNTING POLICIES FOR THE YEAR ENDED 31 DECEMBER 2015

CREDITORS

Short term creditors are measured at the transaction price.

JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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.

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.

TAXATION

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

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.

RESTRICTED FUNDS

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

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.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

1. VOLUNTARY - OTHER INCOME

	Unrestricted	Restricted	Total 2015	Total 2014
	€	€	€	€
Concord	-	-	-	7,350
Strategic Partnership - Goal	5,000	-	5,000	4,500
Other Miscellaneous (AGM/Training/Events)	10,281	-	10,281	9,743
	<u>15,281</u>	<u>-</u>	<u>15,281</u>	<u>21,593</u>

2. CHARITABLE ACTIVITIES - OTHER GRANTS

	Unrestricted	Restricted	Total 2015	Total 2014
	€	€	€	€
African Disability Alliance	-	16,000	16,000	3,000
Foreign Exchange Event Income	3,600	-	3,600	-
World's Best News Denmark	-	2,919	2,919	-
Broadcasting Authority of Ireland	-	1,300	1,300	-
	<u>3,600</u>	<u>20,219</u>	<u>23,819</u>	<u>3,000</u>

3. NET INCOME RESOURCES

Net income resource is stated after charging the following items:

	2015	2014
	€	€
Depreciation	2,161	2,446
Auditors remuneration – Audit	3,690	3,690
– Non Audit	1,587	-
Operating lease – land and buildings	<u>24,500</u>	<u>24,500</u>

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

4. EMPLOYEES AND REMUNERATION

The average number of staff employed by the company during the year was 6 (2014: 5).

Staff costs were as follows:

	2015	2014
	€	€
Salaries	247,581	219,783
Social Welfare Costs	28,311	23,853
	-----	-----
	275,892	243,636
	=====	=====

The remuneration of the Chief Executive Officer in 2015 amounted to €68,214 (2014: €80,335). The Chief Executive Officer resigned his post in November 2015. Remuneration includes salaries and benefits in kind. No other employee had remuneration greater than €60,000.

5. TAXATION

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

6. COSTS OF GENERATING VOLUNTARY INCOME

	2015	2014
	€	€
Direct Costs	16,875	26,100
Support Costs		
Staff costs	3,631	3,389
Office running costs	1,096	541
Rent and cleaning	756	683
	-----	-----
	22,358	30,713
	=====	=====

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

7. DIRECT CHARITABLE EXPENDITURE

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

	2015 €	2014 €
Direct Costs	272,199	203,117
Support costs		
Staff costs	110,154	123,193
Office running costs	33,244	20,020
Rent and cleaning	22,931	24,926
	-----	-----
	438,528	371,256
	=====	=====

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.

8. OTHER EXPENDITURE

Governance costs:

	2015 €	2014 €
Staff costs	7,263	8,485
Office running costs	2,192	1,352
Rent and cleaning	1,512	1,708
Professional Fees	3,690	5,276
	-----	-----
	14,657	16,821
	=====	=====

9. BREAKDOWN OF SUPPORT COSTS BY ACTIVITY

	Charitable activities €	Fundraising €	Governance €	Total 2015 €	Total 2014 €
Staff costs	110,154	3,631	7,263	121,048	135,067
Office running costs	33,244	1,096	2,192	36,532	21,913
Rent, Rates, and cleaning	22,931	756	1,512	25,199	27,317
Professional fees	-	-	3,690	3,690	5,276
	-----	-----	-----	-----	-----
	166,329	5,483	14,657	186,469	189,573
	=====	=====	=====	=====	=====

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 (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

10. TANGIBLE FIXED ASSETS

	<u>Fixtures and Fittings</u>	<u>Computers</u>	<u>Total</u>
	€	€	€
<u>Cost</u>			
Opening balance 1 January 2015	21,522	24,278	45,800
Disposals during the year	-	(699)	(699)
	-----	-----	-----
Closing balance 31 December 2015	21,522	23,579	45,101
	-----	-----	-----
<u>Depreciation</u>			
Opening balance 1 January 2015	15,477	22,536	38,013
Charge for the year	1,412	749	2,161
Depreciation on disposals	-	(280)	(280)
	-----	-----	-----
Closing balance 31 December 2015	16,889	23,005	39,894
	-----	-----	-----
Net Book Value at 31 December 2015	4,633	574	5,207
	=====	=====	=====
Net Book Value at 31 December 2014	6,045	1,742	7,787
	=====	=====	=====
In respect of prior year:			
	<u>Fixtures and Fittings</u>	<u>Computers</u>	<u>Total</u>
	€	€	€
<u>Cost</u>			
Opening balance 1 January 2014	21,522	22,621	44,143
Additions during the year	-	1,657	1,657
	-----	-----	-----
Closing balance 31 December 2014	21,522	24,278	45,800
	-----	-----	-----
<u>Depreciation</u>			
Opening balance 1 January 2014	14,065	21,502	35,567
Charge for the year	1,412	1,034	2,446
	-----	-----	-----
Closing balance 31 December 2014	15,477	22,536	38,013
	-----	-----	-----
Net Book Value at 31 December 2014	6,045	1,742	7,787
	=====	=====	=====
Net Book Value at 31 December 2013	7,457	1,119	8,576
	=====	=====	=====

All fixed assets are held by the charity for use in meeting its charitable objectives.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

11. DEBTORS

	2015	2014
	€	€
Amounts due within one year:		
Subscriptions due	28,125	46,005
Prepayments and other debtors	1,248	1,194
	-----	-----
	29,373	47,199
	=====	=====

12. CREDITORS (Amounts falling due within one year)

	2015	2014
	€	€
Creditors and accruals	15,887	7,654
Deferred Income	14,234	127,297
Payroll taxes	5,203	6,982
	-----	-----
	35,324	141,933
	=====	=====

Deferred Income arises on grants received from the European Commission and Irish Aid in advance of satisfying the performance related conditions. As a result the income is deferred.

13. RECONCILIATION OF OPERATING CASHFLOW

	2015	2014
	€	€
Surplus/(Deficit) for the year	64,309	(11,702)
Depreciation	2,161	2,446
Loss on Disposal of Fixed Asset	419	-
Decrease in Debtors	17,826	37,417
(Decrease) / Increase in Creditors	(106,609)	121,345
	-----	-----
Net Cash (outflow) / inflow from operating activities	(21,894)	149,506
	=====	=====

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

14. RESERVES

Movement in funds:

	Balance 31/12/14 €	Income €	Expenditure €	Balance 31/12/15 €
Restricted funds				
Beyond 2015 Campaign	3,000	16,000	(19,000)	-
EYD2015 Campaign	-	117,282	(117,282)	-
	-----	-----	-----	-----
	3,000	133,282	(136,282)	-
Unrestricted funds				
General reserve	211,831	406,570	(339,261)	279,140
	-----	-----	-----	-----
Total funds	214,831	539,852	(475,543)	279,140
	=====	=====	=====	=====

In respect of prior year:

Movement in funds:

	Balance 31/12/13 €	Income €	Expenditure €	Transfers €	Balance 31/12/14 €
Restricted funds					
Act Now Campaign	-	7,350	(16,050)	8,700	-
Beyond 2015 Campaign	-	3,000	-	-	3,000
	-----	-----	-----	-----	-----
	-	10,350	(16,050)	8,700	3,000
Unrestricted funds					
General reserve	226,533	396,738	(402,740)	(8,700)	211,831
	-----	-----	-----	-----	-----
Total funds	226,533	407,088	(418,790)	-	214,831
	=====	=====	=====	=====	=====

15. COMMITMENTS

- (i) The 2015 Annual Plan allows for expenditure in 2016 of €416,854.
- (ii) Commitments payable during the next twelve months on leasehold properties amount to €12,250 on a lease which expires on 30 June 2016.

16. LEGAL STATUS OF THE COMPANY

The company is limited by guarantee and has no share capital. At 31 December 2015, there were 47 members (2014: 47), whose guarantee is limited to €6.35 each.

17. POST BALANCE SHEET EVENTS

No significant events have taken place since the year end that would result in adjustment to 2015 financial information or inclusion of a note thereto.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

18. FIRST TIME ADOPTION OF FRS 102

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or the Statement of Financial Activities.

19. CONTROLLING PARTY

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

20. PENSIONS

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

21. APPROVAL OF ACCOUNTS

These accounts were authorised and approved by the Board of directors on *16th March 16*

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL DEVELOPMENT ORGANISATIONS (COMPANY LIMITED BY GUARANTEE)
 DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2015
 (NOT COVERED BY THE AUDITORS REPORT)**

	2015 €	2014 €
Incoming resources		
Membership subscriptions	137,436	131,926
Irish Aid Grant	250,000	250,000
European Commission Grant – EYD2015	86,251	-
Irish Aid Grant – EYD2015	26,812	-
Other income	10,534	20,662
Other Grants	23,819	-
Strategic Partnership - Goal	5,000	4,500
Total incoming resources	539,852	407,088
<u>Resources expended</u>		
<u>1. Core Costs</u>		
Staff Salaries	121,048	134,567
Rent, Rates, Cleaning & Maintenance	27,208	27,317
Postage & Stationary	2,068	1,774
Bank & Government Charges	407	629
Auditors Remuneration	5,277	3,690
Legal Fees	55	55
CEO Expenses	1,091	1,146
Training	600	500
Telephone & Internet	3,387	3,821
Light & Heat	2,562	3,003
Meetings, IT & Communications	2,996	1,131
Miscellaneous	653	5,667
Insurance	1,432	914
Recruitment	11,833	-
Bad Debts	-	2,913
Depreciation	2,161	2,446
Total Core Costs	182,778	189,573
<u>2. Fundraising</u>	16,875	26,100
Consultancy Fees		
<u>3. Project Work</u>		
Programme Staff	84,946	109,069
NGO Cooperation	22,524	23,253
NGO Standards	14,162	14,646
Public Engagement	5,777	4,572
Engaging with Government	2,519	5,158
Strengthening Dóchas	9,680	30,612
Act Now Campaign	-	16,050
European Presidency project	-	(243)
Beyond 2015	19,000	-
EYD 2015	117,282	-
Total Project Work	275,890	203,117
Total Expenditure	475,543	418,790
Surplus / (Deficit) for the year	64,309	(11,702)