

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

**Directors' Report and Financial Statements
For the Year Ended 31 December 2020**

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

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Company Information

Chairperson:	Finola Finnan
Treasurer:	Peter McDevitt
Board of Directors:	Finola Finnan, Trócaire (Chairperson) Sarah O'Toole, CBM Ireland (Vice Chairperson) Peter McDevitt, Self Help Africa (Treasurer and Company Secretary) Siobhán McGee, ActionAid Ireland. Resigned and Re-elected 16/07/20 Niamh Carty, Oxfam Ireland Paul O'Brien, Plan International Ireland Louise Supple, Concern Worldwide Grace Milton, External Director Una Murray (Sightsavers). Elected 16/07/20 Senan Turnbull, External Director. Elected 16/07/20 Martina Fitzgerald, External Director. Elected 16/07/20 Charles Lamson, Sightsavers. Resigned 19/2/20 Gerard Egan, External Director. Resigned 15/5/20
CEO:	Suzanne Keatinge
Key management Personnel:	Suzanne Keatinge (Chief Executive Officer) Anna Farrell (Finance and Operations Manager) Louise Finan (Head of Programme and Policy) Ronan Doyle (Head of Communications & Public Engagement) Séamus O'Gorman (Head of Membership Engagement).
Auditors:	Crowe Ireland Chartered Accountants and Statutory Audit Firm Marine House Clanwilliam Place Dublin 2
Bankers:	Allied Irish Banks plc 40/41 Westmoreland Street Dublin 2
Registered Office:	Suite 8 Olympic House 17-19 Pleasants Street Dublin 8 D08 H67X Ireland

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Company Information

Company Number: 94384

CHY Number: CHY6410

**Registered Charity
Number:** 20011680

Members:

Full Members (44): ActionAid Ireland
Addressing the Unaddressed
Afri
Aidlink
A Partnership with Africa
Brighter Communities Worldwide
Bóthar
CBM Ireland
Centre for Global Education
CHEEERS: Developing Healthcare Together
ChildFund Ireland
Children in Crossfire
Christian Aid Ireland
Comhlámh
Concern Worldwide
Development Perspectives
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
Self Help Africa
SERVE in Solidarity Ireland
Sightsavers Ireland
Suas Educational Development
Tearfund Ireland
The Hope Foundation
Trócaire
UCD Volunteers Overseas
UNICEF Ireland
Vita
Voluntary Service International
Volunteers in Irish Veterinary Assistance
World Vision Ireland

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Associate Members (11):

Age Action Ireland
Aiding Resources
ATD 4th World
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
The National Council of Ireland YMCA Trust

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Directors' Report

The directors submit their report and financial statements of the Company for the year ended 31 December 2020.

1. Mission and Purpose

1.1. Dóchas - The Irish Association of Non-Governmental Development Organisations, is a vibrant network of **44 full members and 11 associate members**, who are committed to connecting, inspiring and representing people and organisations working for global justice. Our vision remains to contribute towards a 'world where poverty and marginalisation are unacceptable, and where every person has the right to live a life in dignity.'

1.2. Our purpose remains: 'to act 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'. To do that, we set ourselves three key success indicators in 2020:

- To be a unifying & trusted VOICE of the sector
- To be an independent challenging FRIEND to the sector
- To be a safe pro-active SPACE to support collective efforts

These indicators became very relevant when COVID-19 hit Ireland and the world. Dóchas needed to adapt quickly to the circumstances, and we re-prioritised our activities guided by our three success indicators. It meant spending more time connecting and engaging with members. We also needed to represent their concerns to key stakeholders about the impact of the pandemic, while continuing the important long-term advocacy to maintain ODA levels and achieve the SDGs.

Background & Context

1.3. Naturally the pandemic had a dramatic impact on the international development and humanitarian sector in 2020. A report by the Gates' Foundation suggests that after decades of positive progress in fighting poverty and disease, COVID has brought that to a halt and severely derailed progress towards most of the Sustainable Development Goals (SDGs). Using vaccine coverage as a proxy indicator for health systems, the report goes on to suggest: "we've been set back about 25 years in about 25 weeks". However, the pandemic has also underlined the relevance of collaboration, which is now more relevant than ever. Dóchas continued to provide the Irish NGO sector with a space for collaboration and learning to deal with the increasingly complex and multi-faceted challenges presented by the pandemic.

1.4. The political context in Ireland was also one of change following a general election in February and the formation of a Coalition Government after several months of negotiation. The changes, and the fact that Dail business went online, resulted in limited opportunity for Dóchas to engage directly with politicians. However, the new Government did fulfil their promise, outlined in the Programme for Government, to ensure that Official Development Assistance (ODA) did not fall below 2019 expenditure levels. In October, the Government committed €868 million to ODA in Budget2021, an increase of almost €30 million on the 2020 allocation and in line with the outturn for actual expenditure in 2019. However, progress towards the 0.7% target is likely to have stalled, with ODA allocation in 2020 estimated at 0.32% of GNI.

1.5. Ireland's successful election to the United Nations Security Council in July was another landmark event in 2020, ensuring the continued promotion of Ireland's 'Global Ireland' strategy where international development and humanitarian co-operation remains an important whole of government approach. The Security Council bid also stressed the importance of delivering on Ireland's international development policy, 'A Better World'.

1.6. The recommendations from Ireland's OECD DAC Peer Review in June 2020 were also significant, with the report giving a strong endorsement to the new whole of government international development policy, 'A Better World.', However, it also raised the importance of continued investment in staff capacity in Irish Aid, a greater focus on policy coherence for development, strengthening partnership with civil society, and communicating the value of international development to the parliament and public.

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- 1.7. For Dóchas members, the uncertainty created by the COVID-19 put considerable strain on all organisations. While it offered a real opportunity for Dóchas to create virtual spaces to encourage collaboration and learn from each other to manage the crisis, the collective focus became internal as each needed to adapt their models of working and care for staff. Dóchas ensured effective dialogue with Irish Aid, whose flexibility to help organisations manage their grants, was greatly appreciated.
- 1.8. In October, we carried out a Members survey, which reflected the anxiety of our members for the future: 44% of respondents said that they were unsure as to whether they would still be in operation in 12-months' time. The main challenges ahead included sustaining income levels (63%), staff changes (63%) and the ability to adapt programmes, particularly given online challenges (37%). The survey was a strong endorsement for Dóchas' services particularly in relation to dialogue with Irish Aid, providing an effective case to maintain ODA at current levels, and finding opportunities to engage the Irish public on the importance of global solidarity.

2. Strategy & Performance

The COVID pandemic forced Dóchas to adapt throughout the year, but we continued to be guided by our strategy to deliver key services and support in relation to: 1) building expertise & exchange of learning; 2) building the voice of the sector; and 3) strengthening our network. The launch of the 'Worldview' public engagement research project was also significant allowing us to start the process of gathering data on the Irish public's perceptions toward aid.

Using our strategic framework, we adapted our activities to focus on three key areas of activity:

- **Understand and inform members about the emerging picture under COVID by:** 1) listening and convening members through Working Groups and webinars; 2) more regular communications e.g. Catch-up emails and 3) convening conversations about context and future threats
- **Information-sharing for learning & exchange including:** establishing a COVID leaders group, a Small Members Group and other learning sessions; and encouraging members to share tools and policy positions related to COVID, particularly in relation to remote working.
- **Advocacy to support the sectors' needs especially in relation to flexible and predictable funding.** We therefore dialogued with Irish Aid; strengthened our ODA campaign and networked with other platforms and the Charities Regulator to promote the needs of the sector.

More details of all our activities are provided in this report. In October, we also invested time in developing an interim strategy and finalising an ambitious strategic planning process.

The Board

The role of the Board remained vital to help us navigate the COVID crisis while maintaining high standards of good governance. Risk and financial management was a priority, so we developed a set of COVID-related mitigation actions, as well as regular financial reviews. The Board and sub-committees continued to meet regularly on a virtual basis, and a temporary Emergency Response Group met in April to ensure we were responding appropriately. (See 8.8)

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3. Outputs, Outcomes & Impacts

Below are the key highlights from each of our strategic pillars.

3.1 Strategic priority 1: Connect organisations and people to stimulate the building of expertise and the exchange of learning for greater impact and higher quality work

Critical to Dóchas' mission is our ability to connect our members in relevant and appropriate ways. This was needed more than ever in this extraordinary year. The Dóchas Working Groups remained central to our activities, but with in-person meetings cancelled from March, we moved all of Dóchas' meetings and events online. We also convened a number of new groups and COVID-related dialogues. Our role in creating these vital spaces for connection and learning, as well as our efforts to strengthen online communications, was appreciated. We held a total of 117 meetings and events, including 54 Working Group meetings and 63 other events/meetings.

Key Outcomes

Working Groups

- 3.1.1. Dóchas facilitated seven active working groups including: Policy, Humanitarian Aid, Safeguarding, Disability in Development, Finance, Governance and Compliance, Development Education, and Results Based Management. We also facilitated three virtual learning groups including: Food Security, Livelihoods and Nutrition, Education, and the Institutional Funding group.
- 3.1.2. We also completed a review of the Working Groups to ensure we were maximising their effectiveness. The results showed an overwhelmingly positive response to the value of these groups with most respondents highlighting their important policy function, namely the chance to work in collaboration to influence targeted stakeholders. We actioned a number of recommendations including the establishment of a Small Members Group; the finalization of our membership handbook; and offered mentoring to working group chairs.
- 3.1.3. Peer to peer learning and building sector expertise continued to be a strong feature of Working Groups. For example, the **Disability in Development Working Group** commissioned research to explore the 'Status of Disability Mainstreaming and Disability Inclusion in Development and Humanitarian Practice', launching their research report via an open webinar on 25 November. The group were also invited to speak at a seminar led by Irish Aid in January. The **Safeguarding Task Group** held a number of technical discussions and partnered with the Irish Consortium on Gender Based Violence (ICGBV) to organise a session on survivor-centred approaches (23 July). The **Results Working Group** organised a specific session on 'Monitoring and Evaluation in times of COVID' (15 May).
- 3.1.4. The importance of influencing and shaping policy was particularly important to the work of the **Humanitarian Aid Working Group (HAWG) and the Policy Working Group**. The HAWG met sixteen times, including two bilateral roundtables with Irish Aid in April and October, where discussions centred on COVID-19 response, the humanitarian outlook for 2021, and Ireland's approach to the UN Security Council term. The **Policy Working Group** met thirteen times, including a policy dialogue with Irish Aid's policy team in December. The group also had a strong collective focus on Financing for Development, ODA commitments and EU policy priorities.

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New Groups in 2020

- 3.1.5. A **Small Members Group** was started in April to respond to the particular pressures felt by these members. It met a further nine times collaborating on a research project to explore the 'Distinctive Value and Contribution of Small Development NGOs'. The group will continue in 2021 on an informal basis.
- 3.1.6. A temporary **COVID Leaders Group** was also established in March to facilitate a general discussion on members' concerns relating to COVID-19 and prepare key messages to Irish Aid. The group held six meetings, which included updates from members on adaptations to their programmes; and health updates on the impact of the virus in developing countries.
- 3.1.7. Given the importance of maintaining institutional funding levels in this year of uncertainty, we strengthened our efforts to ensure a strong advocacy campaign ahead of Budget2021. To facilitate that, we established an **ODA Task Group and reconvened our Communications Group**. (See 3.4.1). The latter met seven times and will continue as an informal virtual group in 2021.

Learning & Good Practice

- 3.1.8. COVID-19 restrictions forced us to convene most Dóchas events virtually, but this gave us the huge opportunity to connect members outside of Ireland. We quickly learnt how to facilitate good virtual meetings, which allowed greater accessibility, inclusivity and an improvement in the quality of information shared.
- 3.1.9. Collaboration between Working Groups was greatly enhanced this year. For example, Working Group chairs were given an opportunity to participate in a series of four 90-minute training sessions on facilitation and leadership skills. Also, a number of cross-learning events were held, including an open event on 'fraud and corruption prevention, detection and investigation in challenging situations' organised by the Finance, Governance and Compliance Working Group; and an informative webinar with the Norwegian Refugee Council (NRC) (5 Nov) to discuss growing concerns around counter-terror measures and humanitarian financing.

Communications

- 3.1.10. Our social media platforms (Twitter, Facebook and LinkedIn) continued to grow throughout 2020. We also linked in with members, staff and guest writers to write eight blogs. We paid more attention to our YouTube channel and uploaded three of Dóchas' webinar recordings and two short videos, which reached a combined view count of 1,475 views. . (See also 3.4.4 for progress on updating our website).

Challenges

- 3.1.11. Dóchas intended to merge its Annual Conference and The Dóchas Awards but it had to be put on hold due to COVID-19 restrictions. We will be organising a virtual conference and AGM in May 2021, but need to re-evaluate the purpose and effectiveness of the Awards.

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3.2. *Strategic priority 2: Strengthen the voice of the sector to ensure political and public support for development*

Summary

Dóchas remained a representative voice for the sector, particularly in its relationship with Irish Aid, political parties and the newly formed Joint Committee on Foreign Affairs and Defence (JCFAD). We facilitated in-person and virtual spaces for members to connect on a range of policy issues and provided opportunities to create interest and support for international development. We scaled up our Budget 2021 political engagement campaign, investing considerable effort in engaging members to get behind the campaign, with positive results. We also launched Dóchas' public engagement project 'Worldview,' which we believe will prove a vital asset in the sector's efforts to engage with the Irish public.

Policy engagement with Irish Aid

- 3.2.1. Our relationship with Irish Aid remained strong, both formally and informally, with a high level of engagement across several units, but particularly the Civil Society Unit. Irish Aid representatives spoke at a five Dóchas events, including an in-person briefing with Nicola Brennan, Irish Aid's former head of policy, on the implementation of the 'A Better World', with 56 members in attendance (24 Jan). We also hosted a webinar with the Director General and three senior Irish Aid staff, on COVID-19 responses (7 May). The Head of the Civil Society unit participated in short exchanges during three of our Board meetings, and Irish Aid colleagues regularly dialogued with Working Groups. (See 3.1.3 and 3.1.4 above)
- 3.2.2. Policy engagement with Irish Aid colleagues was particularly strong in response to Ireland's OECD DAC Peer Review recommendations. Dóchas participated in two sessions to discuss these findings.

Political Engagement

- 3.2.3. Regular engagement with the Irish government and targeted Oireachtas members on development co-operation was another key feature of 2020. For example, we lobbied to ensure that ODA was a feature of the new Programme for Government, as well as Budget 2021. We also raised concerns on safeguarding issues with the Minister of Foreign Affairs. Demonstrating Dóchas' leading voice, the Dóchas chair and CEO were invited to speak at a meeting with the Minister of State for Overseas Development and Diaspora at Iveagh House in December, with Dóchas members joining remotely.
- 3.2.4. A key focus for Dóchas was scaling up of our Budget 2021 campaign, working in close collaboration with the Dóchas ODA Task Group and wider membership. Our key message was to maintain existing levels of funding for ODA, while also highlighting the vital role played by Irish civil society in ensuring that funds reaching the furthest behind first. Our campaign included a virtual gathering of members, TDs and Irish MEPs to bring the key campaign asks alive (21 Sept). The webinar featured some powerful statements on the impact of COVID-19 in Lebanon and East Africa. We also met with the main political parties (Sept).
- 3.2.5. Dóchas provided members with several opportunities to engage with Irish MEPs on EU Development and Humanitarian policy priorities and finances. For example, we hosted a Roundtable with four Irish MEPs, including Mairead McGuinness and Barry Andrews, on the new European Commission priorities in February. We also raised concerns with Government in relation to the MFF/NDICI proposal, while having extensive policy dialogue with DFA's Multilateral EU Unit.
- 3.2.6. Dóchas, along with Coalition 2030 and World Vision's International's Deputy Director based in Kenya, Stephen Omollo, briefed the JCFAD on Ireland's implementation of the SDGs (15 October). This was only the second official meeting of newly established Committee and was widely welcomed.

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- 3.2.7. Dóchas' 'Worldview' public engagement project was formally launched by Irish Aid's Director General on 21 October via webinar. Despite a few delays, we were able to complete the project plan, contract the survey work, and gather a committed steering group that has continued to meet regularly. We expect this project to be a vital asset to strengthening the sector's voice providing in-depth research on Irish public attitudes toward overseas development aid in order to develop relevant messages, images and frames that will shift people's perceptions.

Challenges

- 3.2.8. We were unable to keep up the momentum to follow detailed EU policy issues, despite our successful Irish MEP event in February. We didn't have sufficient policy capacity in-house to invest in the level of research that is required, and there is a lack of EU policy expertise in the Irish sector.

3.3. Strategic Priority 3: Build alliances and partnerships with organisations outside of the Dóchas membership to progress the awareness and implementation of the Sustainable Development Goals

Summary

The pandemic demanded closer partnerships with domestic platforms as we collaborated to share experiences of the charity sector and lobby on their behalf. However, we weren't able to invest as much time in some of our global alliances, and while we continued to message the relevance of the SDGs, Coalition 2030 had a quiet year, partly due to staff turnover and the postponement of the National Implementation Plan.

Key Outcomes

- 3.3.1. We continued to collaborate with domestic platforms to support the non-profit sector on key issues. For example, we joined a steering group to design a sector-wide public campaign called 'Good in All of Us', which hopes to raise awareness about the impact and value of the Irish charity sector. We also contributed to a joint submission to the Department of Rural and Community Development Affairs calling for a COVID-19 stability fund.
- 3.3.2. We continued to seek partnerships with the academic community, including partnering with Maynooth University on research to examine the effectiveness of the Dóchas Code of Conduct on Images and Messages, and joining the steering group of Development Studies Association Ireland (DSAI). We also strengthened collaboration with the Irish Global Health Network, including issuing a joint press release welcoming the Irish Government's support to World Health Organisation (WHO).
- 3.3.3. We continued to link with a number of EU and International networks, including CONCORD, Forus and CIVICUS, and have joined ICVA to enable us to be part of critical development and humanitarian debates. We are also participating in an 'innovation' initiative looking at future trends and design for INGOs, with Bond, InterAction, ICCS, and Partos.

Challenges

- 3.3.4. Working collectively on the delivery of the SDGs was challenging. Coalition 2030 had no Coordinator for much of the year, and the Government unit was re-organised which meant, for example, that the National SDG Stakeholder Forums were cancelled and there was no progress of reviewing the National Implementation plan. Also, with, and only a virtual High Level Political Forum, there was less opportunity to engage with international networks.

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3.4 Strategic Priority 4: Build our network: Dóchas is an effective and functioning network

Summary

The pandemic meant that Dóchas had to close its office for most of the year and go entirely online. This brought considerable challenges in the short term. The well-being of staff became a key priority that required time and care, including investing in new safety protocols and home working. We also needed to revise our risk register and invest in extra precautions to ensure strong levels of financial accountability and governance. The sudden move to virtual networking also demanded an upgrade of our computer network, and renewed urgency to invest in vital IT infrastructure such as a new website, and building a CRM system.

Key Outcomes

- 3.4.1 Six new full members joined Dóchas, three Associate Members moved to full membership, and three full members moved to Associate Membership, so we had **44 full members and 11 associate members at year end**. We lost two Associate and three full members due to their inability to pay membership fees.
- 3.4.2 We continued to strengthen our governance, including finalising a new Dóchas Charter in March. It replaces our former Governance code and articulates a set of values expressing what it means to be a member of Dóchas and signals this both to our members and to the wider world. We expect all members to sign up to the Charter, as well as our Safeguarding Code, and Code on Messaging and Images.
- 3.4.3 We strengthened other areas of our governance practice and updated a number of policies in light of the Charity Regulator's governance code (Nov 2018). For example, significant reviews were completed of our Health and Safety Policy, Staff Code of Conduct and Membership Handbook, and we developed a new Volunteer Policy. We expect to be fully compliant with the CRA code by 2021.
- 3.4.4 The upgrading and re-launch of our company website following an 18-month project funded by Forus, was completed. The new website will greatly improve our ability to communicate and share resources with our members. It also includes a virtual map to showcase their work and illustrate the breadth of their operations. We have received very positive feedback and the 'resources' section has been accessed regularly. We also updated the logo of the organisation.
- 3.4.5 We invested in a Customer Relationship Management (CRM) system to improve our ability to manage interactions with all our stakeholders, as well as improve data protection and reduce the risk of losing valuable institutional knowledge. We had been trying to implement this project for several years, so it was great to be able to complete it finally. Overtime, we expect the CRM to reduce the administrative workload, and streamline communication processes. The system will go fully live in 2021.

Challenges

- 3.4.6 Securing sustainable new funding sources remained challenging. (See Financial Review section 4)

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4. Financial Review

Income & Expenditure

4.1 **Income** in 2020 was €655k, which was lower than planned at the start of the year, but very positive in the circumstances. **Expenditure** totalled €613k, an increase of €142k on 2019 figures and includes:

- **Total programme costs** were €399k which represents 65% of total expenditure.
- **Staff costs** totalled €380k, which represents 62% of total expenditure – a 2% decrease on 2019.
- **Operational costs** totalled €73k (€67k in 2019), and we will be getting rent relief of €7.5k in 2021. Staff training expenditure was relatively low, and we didn't continue with office changes, as expected, both in terms of physical layout and extra cleaning because we didn't return to the office.

4.2 Irish Aid's core grant has been utilised in full in line with our Memorandum of Understanding. Expenditure on their Public engagement grant was €96k with agreement to carry forward €51k into 2021 as those activities will be completed in the first quarter. Our dependency ratio – or 'Non-project' Irish Aid income as a percentage of total income was 52%. However, if we include all Irish Aid income, it rises to 70%.

4.3 The pandemic affected our 'planned' expenditure reducing it by an estimated €98k as a result of the changes we needed to make. The main 'saving' was from staffing, including the delayed recruitment of the Public engagement project co-ordinator, and we no longer needed the services of our events planner. On the programme side, the key 'savings' were due to the cancellation of the conference, the move to virtual meetings, the lack of travel, and scaling back our policy work on Beijing +25. However, we did incur a few COVID-related costs, including purchasing an extra laptop as we were forced to work from home. We also conducted a COVID-related public perception poll.

4.4 Membership income was €156k, an increase of €24k from 2019, which is positive in the circumstances. This was the first year of the new fee structure, with a number of members transitioning in a phased way to higher fees. However, we lost 5 members, so can expect an income loss in future years of approximately €1.5k from these withdrawals.

4.5 We were not successful at **diversifying income**, particular as we didn't secure conference sponsorship because it was cancelled due to COVID. Nor do we have anything in the pipeline for 2021. However, we secured substantial in-kind support from a public relations expert to the tune of €24k (90 hours). This in-kind support will continue in 2021.

Key financial indicators

4.6 The following are projected Key financial performance indicators:

- ➡ • Total membership income as percentage of total income: 24% (2019: 24%)
- ⬆️ • Total Irish Aid income as a percentage of total income: 70% (2019: 69%)
- ⬇️ • Unrestricted reserves as a percentage of total income: 59% (2019: 66%)
- ⬇️ • Staff costs as a % of total expenditure: 62% (2019: 64%).
- ⬇️ • Operational costs as a % of total expenditure: 12% (2019: 14%).
- ⬆️ • Programme costs (including staff) as a % of total expenditure: 65% (2019: 54%).

Political contributions

4.7 There were no political contributions in 2020, and as a result no disclosures are required under the Electoral Act, 1997.

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5. Reserves Policy

- 5.1 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.
- 5.2 Dóchas continues to hold financial reserves to protect the organisation from unforeseen setbacks. In 2020, the level of reserves was in line with Dóchas' Reserves Policy, and this is reviewed regularly by the FARC. The reserves policy was approved in March, and reviewed again at the end of the year, with an updated version approved and posted on our website in January 2021. It outlines how reserves may be accumulated and spent, which is primarily to manage any unexpected shortfall in revenue or an unexpected increase in expenditure. However, it was re-emphasised that Dóchas should not hold more than six months of budgeted, committed and recurring unrestricted expenditure. Where excess reserves have arisen, they should be reduced over a limited period of time, as agreed by the Board.
- 5.3 The total reserves of €438k are detailed in Note 14 of the financial statements. It should be noted that in 2020 we did not utilise our excess reserves as much as expected, due to the uncertainty created by the pandemic.

6 Principal Risks and Concerns

- 6.1 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
- 6.3 A key governance function of the Board remains its **risk management framework**. The risk framework was reviewed by the sub-committee on Finance, Audit and Risk (FARC) before each Board meeting, and by other Committees where relevant. It was then discussed at each Board meeting. In addition, in April, we adjusted our risk framework to include specific mitigating actions to manage potential risks to the organisation created by the pandemic, including extra vigilance related to health and safety, financial (remote) management, and increased scrutiny in relation to income particularly in light of falling membership income. We then revised the whole risk framework at the end of the year which was approved by the Board in January 2021.
- 6.4 There were no 'red' risks during the year, but there were two that remained amber throughout:
- Risk 4: 'poor governance of a member leads to the sectors reputational damage.' There was heightened sensitivity to this risk, but thankfully there was no major negative media about the sector in the press.
 - Risk 6: 'members leave the network'. We invested heavily in membership engagement to ensure members' felt supported during this difficult year but we were conscious we were moving to a new fee structure that would see an increase in contributions from many members. Five members withdrew by the end of the year, and two members requested fee reductions.

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6.5 A further four risks 'moved' at times during the year, including:

- Risk 3: 'negative Social media' was moved from Green to Amber in September in recognition of the fact that we needed to monitor our social media closely during our ODA campaign. We did get some negative hits on our youtube channel which we needed to disable. The risk returned to Green in November.
- Risk 7: 'declining income' was moved to Amber for Q2 & Q3 as we needed to do several budget revisions in light of COVID. We were particularly concerned that membership fees may fall because members' incomes were expected to be hit, and we needed to secure a budget extension with Irish Aid. While this risk was returned to Green in November, there remains some concern that membership fees are at risk, and that we have not managed to secure alternative income streams in this challenging economic environment.
- Risk 11: 'staffing gaps' moved from Amber to Green at the start of 2020 as we finally had a full-team in place.
- Risk 13 'health and safety of staff' moved to Amber for much of the year in light of the extra attention needed to ensure the team remained safe and healthy. We have strengthened our mitigation actions by joining an Employee Assistance Programme which will support staff well-being and mental health, and have also invested in an HR retainer.

7 Future Plans for 2021

- 7.1 Throughout 2021, we aim to build on the excellent collaboration and communication with members that we achieved in 2020 through virtual platforms. We recognise however that with the uncertain economy, members may not always have the time to collaborate, and there may be more competition for resources in the sector. Dóchas needs to be focused and strategic in the use of its convening power.
- 7.2 The need to maintain current levels of funding and grow ODA will shape our policy agenda in 2021. Members want Dóchas to prioritise an effective ODA campaign as well as link with Irish Aid on the design of their revised funding streams and build on OECD DAC recommendations. They also want us to continue to invest in insight research to strengthen the sector's approach to public engagement.
- 7.3 Remote working will continue to pose both opportunities and challenges for Dóchas. We will continue to work hard at maintaining staff morale and well-being through lockdowns, and find ways to build relationships 'remotely' with new members and politicians. We also need to take advantage of virtual technology to involve more people throughout the network, including those living in countries of operation.
- 7.4 Given the multiple pressures facing members, there is also a need to tap into the debates about the changing role of INGOs, particularly in relation to localisation. We also want to work with the Irish NGO sector to explore more collaborative solutions to 'build back better and equally'. This desire to reflect on systems of change coincides with our plans to develop a new strategic plan, starting with a consultation process to re-imagine the role of the sector.
- 7.5 We also need to re-energise our commitment to the SDGs ensuring more tangible progress towards the leaving no-one behind promises as we recover from the pandemic. We expect to commit more time to working with Coalition 2030 in its efforts to monitor Ireland's National Implementation Plan.
- 7.6 Finally, Dóchas will continue to build on our strengths, including our convening role to influence Government policy and approaches to ensuring a strong enabling environment for civil society.

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

Directors' Report

7.7 To meet the challenges outlined above, we have developed a short interim strategy to ensure we continue to prioritise activities that will have most impact. (See https://www.dochas.ie/assets/Files/2021-Interim-strategy-statement_FINAL_031220.docx.pdf). Our statement of intent is 'to strengthen the enabling environment, accountability and effectiveness of Irish International NGOs (INGOs) to influence political and public attitudes in Ireland.'

We will do that in three ways:

- 1: FRIEND: TO BE A SUPPORTIVE CHALLENGING FRIEND TO THE SECTOR
- 2: INFLUENCE: TO BE A CREDIBLE TRUSTED VOICE OF THE SECTOR
- 3: ENGAGE: TO INSPIRE COLLABORATION AND SUSTAIN OUR DIVERSE NETWORK

7.8 Key expected outcomes include:

- Effective Working Group engagement will maximise shared learning among members, including on the importance of diversity and inclusion, as well as policy engagement around key themes and moments, including the Food Systems Summit, the COP, and issue linked to the UN Security Council agenda
- Strategic dialogue on thematic and policy issues with Irish Aid will ensure progress against 'A Better World's' priorities, including the development of a new civil society policy
- Stronger communications to members and the public, through our website, CRM and social media, will strengthen information-sharing among the network
- Public engagement analysis will lead to the development of a stronger collective narrative around aid and global solidarity
- Effective Political engagement will ensure increased levels of political commitment to support funding to Irish NGOs
- The development of a new Dóchas strategy will allow members to articulate a vision for the sector that will maximise opportunities for collective approaches

7.9 Key moments in the year include:

- Ireland's 2-year term on the UN Security Council Seat starts, with civil society urging a strong stance on protecting civil society space and human rights, as well as promoting the link with climate as a main driver of conflict
- Irish Aid's funding streams are due to be reviewed and re-designed, including the Programme Grant and Civil Society Fund
- Irish Aid expect to develop a new Development Education strategy, a civil society policy and a Volunteer strategy
- Coalition 2030 expects to input into Ireland's review of its National Implementation Plan, ahead of the High Level Political Forum in July
- The UN General Assembly will host a Food Systems summit in September, with Dóchas members active in national consultations
- Budget 2022 in October will be announced revealing the very constrained funding environment which may impact the aid budget
- Activism on climate changes is expected to be high throughout the year as the COP takes place in Glasgow in November

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

8. Structure, Governance and Management

Governing document

- 8.1 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 2020, there were 44 full members whose guarantee is limited to €6.35 each. This guarantee continues for one year after membership ceases.
- 8.2 The Board was committed to maintaining the highest standards of corporate governance. As well as updating our staff code of conduct, we finalised a new Dóchas Charter in March which articulates a set of values expressing what it means to be a member of Dóchas and signals this both to our members and to the wider world. We have also strengthened some areas of our governance practice in light of the Charity Regulator's governance code (Nov 2018), and we expect to be fully compliant with all the standards by 2021.
- 8.3 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.

Appointment of directors

- 8.4 The Board of Dóchas comprised eleven directors in 2020. At our Annual General Meeting (AGM), one Director was re-elected to serve a second three-year term; one new member Director and two new External Directors were appointed. In February 2020, a second Board member stepped down because he had resigned from the organisation that he was appointed to represent.
- 8.5 At the first Board meeting following the AGM (24 Sept): a new Vice Chairperson was elected to serve her first one-year term; the existing Treasurer was re-elected to serve a third and final one-year term; and the existing Company Secretary was re-elected.
- 8.6 No emoluments were paid to directors.

Directors' induction and engagement

- 8.7 All new Board directors received an induction which included a verbal briefing from the Chair, together with an induction pack incorporating all relevant governance and policy documents. We also developed a letter of engagement which was subsequently sent to all Director's appointed at AGM 2020 (16 July).
- 8.8 The Board met six times during the year, including one extra meeting to respond to COVID. There was an average of nine members attending each meeting. A Board Emergency group was established in April and met twice to manage our response to the pandemic focusing on financial sustainability, staffing, governance and risk issues. We also held an Away Day in November to finalise our interim strategy.
- 8.9 We conducted an annual Board self-assessment in February to cover the 2019/20 period, and an action plan was drawn up to follow through on recommendations. In general, Directors considered that the board was functioning well across all categories including the role of the Board, Effectiveness of the Board, Quality of Information, Attendance & Participation, Role of the Chair, Composition of the Board, Risk Management. Some areas for improvement included:
- (a) Make time for 'outside the box' thinking, envisioning a better future;
 - (b) Strengthen the Board by having a mix of different size and profile of agencies from among members and deep expertise in public engagement given this is such a priority currently; and
 - (c) Ensure a greater focus on risk management.

It was also agreed to conduct an external assessment every three years, starting in 2021.

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

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

- **Finance, Audit and Risk (FARC):** This committee met five times, once face-to-face and four times virtually. One Director stepped down in February, leaving two Directors, and one non-Director on this committee for the remainder of the year. Key activities continued to be monitoring of cash flow on a quarterly basis; we also had to do a number of budget revisions to reflect the impact of COVID-19 on our income and on our activities. The procurement policy, with particular reference to authorisation levels, was reviewed by the committee.
- **Governance:** This committee met three times during the year, once face-to-face and twice virtually. One Director and one non-Director stepped down in May, with one new Director recruited in July. Key activities included: managing the nomination process for new Board Directors; managing the annual Board self-assessment process; recommending actions in relation to potential governance issues within the membership or new applicants; and reviewing our Charities Governance Code Compliance Record Form. The committee also provided recommendations to the Board in relation to the review of the Dóchas Membership Handbook, which was approved by the Board in September.
- **Human Resources and Remuneration:** This committee met twice and there were no personnel changes. It focused on supporting Dóchas to put in place strong return-to-work-protocols in line with HSE guidance. We have needed to update our Health and Safety policy, as well as develop a full COVID protocol in line with government recommendations. Another key focus was remuneration and the contract renewal of the CEO.

Organisation

8.11 The Dóchas team comprised of seven people. We welcomed one new staff member in January, recruited a project co-ordinator in June, and the Head of Policy and Programme also returned from maternity leave. This investment in team capacity allowed us to deliver on the strategy, as well as adapt quickly to the challenges that emerged due to the COVID pandemic.

8.12 From March, the team worked remotely as the office has remained closed in line with Government guidelines. We had strong systems in place for induction and monitoring staff performance. Remote working demanded a strong focus on communications, well-being, and giving the team flexibility to manage home-schooling and other stresses that arose due to the lockdowns. Each member of the team responded extremely strongly under very stressful conditions.

8.13 We consulted staff to develop an appropriate COVID protocol, consider the re-design of the office space to enable staff to safely return when it is appropriate. We are also drafting a new blended working policy on the assumption that we will need to move to a more flexible approach in future.

9. Further Information

More information on Dóchas activities in 2020 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.

10. Legal Status

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

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

Directors' Report

11. Results and Year End Position

The results for 2020 are set out in the 'Statement of Financial Activities' on page 23. The overall outcome for the year was in line with expectations and is considered satisfactory.

12. Directors

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

Finola Finnan, Trócaire (Chairperson)
Sarah O'Toole, CBM Ireland (Vice Chairperson)
Peter McDevitt, Self Help Africa (Treasurer and Company Secretary)
Siobhán McGee, ActionAid Ireland. Resigned and Re-elected 16/07/20
Niamh Carty, Oxfam Ireland
Paul O'Brien, Plan International Ireland
Louise Supple, Concern Worldwide
Grace Milton, External Director
Una Murray (Sightsavers). Elected 16/07/20
Senan Turnbull, External Director. Elected 16/07/20
Martina Fitzgerald, External Director. Elected 16/07/20
Charles Lamson, Sightsavers. Resigned 19/2/20
Gerard Egan, External Director. Resigned 15/5/20

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

13. Statement of Directors' Responsibilities

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

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

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

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus and deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

14. 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 have 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.

15. Events Since the end of the Year

There were no significant subsequent events, with the exception of the ongoing impact of the Covid-19 pandemic, which the company is managing, and which commenced before the balance sheet date, that require disclosure or adjustment to the financial statements.

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

16. 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.

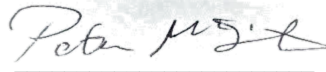
17. Auditors

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:



Director - Finola Finnan



Director - Peter McDevitt

Date: 25 March 2021

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

Independent Auditors' Report for the Year Ended 31 December 2020

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Dóchas for the year ended 31 December 2020, which comprise the Statement of Financial Activities, the Balance sheet, the Statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

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.

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 2020 and of its surplus for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015;
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

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

Conclusions relating to going concern

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

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

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

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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Independent Auditors' Report for the Year Ended 31 December 2020

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 18, 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
(Company Limited by Guarantee)**

Independent Auditors' Report for the Year Ended 31 December 2020

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.

Signed by: Roseanna O'Hanlon

for and on behalf of

Crowe Ireland

Crowe Ireland
Chartered Accountants and Statutory Audit Firm
Marine House
Clanwilliam Place
Dublin 2

Date: 25 March 2021

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

**Statement of Financial Activities
For the Year Ended 31 December 2020**

	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €	Total 2019 €
<u>Income and Endowments from:</u>				
Charitable Activities				
- Subscriptions for the year	155,640	-	155,640	131,902
- Irish Aid Grant	340,000	115,000	455,000	375,000
- Other Activities	3 35,685	8,400	44,085	33,017
Investments				
- Deposit interest	41	-	41	27
	-----	-----	-----	-----
Total Incoming Resources	531,366	123,400	654,766	539,946
	-----	-----	-----	-----
<u>Expenditure on:</u>				
Charitable Activities	6 488,504	107,188	595,692	454,192
Raising Funds	7 2,087	-	2,087	2,105
Other	8 15,280	-	15,280	14,215
	-----	-----	-----	-----
Total Resources Expended	505,871	107,188	613,059	470,512
	-----	-----	-----	-----
Net Income for the year	25,495	16,212	41,707	69,434
Transfer between funds	14 5,507	(5,507)	-	-
	-----	-----	-----	-----
Net movement in funds	31,002	10,705	41,707	69,434
Total funds brought forward	14 356,142	40,264	396,406	326,972
	-----	-----	-----	-----
Total funds to be carried forward	14 387,144	50,969	438,113	396,406
	=====	=====	=====	=====

All of the income and expenditure arises from continuing operations.

The notes on pages 26 – 35 form part of these financial statements.

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

**Balance Sheet
As at 31 December 2020**

		2020		2019	
		€	€	€	€
Fixed Assets					
Tangible assets	10		14,183		6,812
Current Assets					
Debtors	11	15,502		21,438	
Cash at bank and in hand	12	429,460		380,793	
		-----		-----	
			444,962		402,231
Creditors: amounts falling due within one year	13	(21,032)		(12,637)	
		-----		-----	
Net Current Assets			423,930		389,594
			-----		-----
Total Net Assets			438,113		396,406
			=====		=====
The Funds of the Charity					
Restricted funds	14		50,969		40,264
Unrestricted funds	14		387,144		356,142
			-----		-----
Total Charity Funds	14		438,113		396,406
			=====		=====

The financial statements were approved by the Board of Directors on 25 March 2021 and signed on its behalf by:



Director - Finola Finnan



Director - Peter McDevitt

The notes on pages 26 – 35 form part of these financial statements.

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

**Statement of Cash Flows
For the Year Ended 31 December 2020**

	Note	2020 €	2019 €
Cash flow from operating activities:			
Surplus for the year		41,707	69,434
Adjustments for:			
Depreciation charge		5,499	2,924
Decrease in debtors		5,936	3,587
Increase / (Decrease) in creditors		8,395	(2,428)
		-----	-----
Net cash generated from operating activities		61,537	73,517
Cash flows from investing activities:			
Purchase of tangible fixed assets	10	(12,870)	(2,972)
		-----	-----
Net cash used in investing activities		(12,870)	(2,972)
		-----	-----
Net increase in cash and cash equivalents		48,667	70,545
		=====	=====
Reconciliation of net cash flows to movement in net funds			
Net increase in cash and cash equivalents		48,667	70,545
Cash and cash equivalents at 1 January 2020		380,793	310,248
		-----	-----
Cash and cash equivalents at 31 December 2020	12	429,460	380,793
		=====	=====

The notes on pages 26 – 35 form part of these financial statements.

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

**Notes to the Financial Statements
For the Year Ended 31 December 2020**

1. Accounting Policies

1.1. Basis of Accounting

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

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

1.2. Functional and presentation currency

The Company's functional and presentational currency is Euros.

1.3. Income

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

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

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

1.4. Resources Expended

All expenditure is accounted for on an accruals basis.

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

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

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

1.5. Tangible Fixed Assets

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

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

**Notes to the Financial Statements
For the Year Ended 31 December 2020**

1.6. Debtors

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

1.7. Cash and Cash Equivalents

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

1.8. Creditors

Short term creditors are measured at the transaction price.

1.9. Financial Instruments

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

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

1.10. Taxation

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

1.11. Operating Leases: The Company as Lessee

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

1.12. Pensions

Defined Contribution Pension Plan

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

1.13. Holiday Pay Accrual

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

1.14. Restricted Funds

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

1.15. Unrestricted Funds

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

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

**Notes to the Financial Statements
For the Year Ended 31 December 2020**

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

During the first half of 2020, The Covid-19 pandemic has spread worldwide. The initial economic effect of this has been a worldwide slowdown in economic activity and the loss of jobs across many businesses. In Ireland there are restrictions placed on “non-essential” businesses which has resulted in many businesses temporarily closing in measures designed to restrict the movement of people and to slow down the spread of the virus.

Like many companies, Dóchas is exposed to the effects of the Covid-19 pandemic. While the company continues to trade during this period, there has been a notable reduction in trading activity compared to the same period in the previous financial year. 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.

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

**Notes to the Financial Statements
For the Year Ended 31 December 2020**

3. Income: Other Charitable Activities

	2020	2019
	€	€
Unrestricted:		
Annual conference and awards sponsorship	-	6,300
Working group activity	11,685	9,461
Other income	-	10,256
Donated services	24,000	-
	-----	-----
	35,685	26,017
	-----	-----
Restricted:		
Foras	8,400	7,000
	-----	-----
	8,400	7,000
	-----	-----
Total	44,085	33,017
	=====	=====

4. Net Income Resources

Net income resources is stated after charging the following items:

	2020	2019
	€	€
Depreciation	5,499	2,924
Auditors remuneration – Audit	4,840	3,690
– Non-Audit	-	-
Operating lease – land and buildings	30,000	30,000
	=====	=====

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

**Notes to the Financial Statements
For the Year Ended 31 December 2020**

5. Employees and Remuneration

The average number of staff employed by the company during the year was 7 (2019: 5).

Staff costs were as follows:

	2020	2019
	€	€
Salaries	326,769	259,261
Social Welfare Costs	36,001	28,193
Pension Costs	17,117	15,425
	-----	-----
	379,887	302,879
	=====	=====

2 employees (2019: 1) earned remuneration (salaries and any benefits in kind, excluding employers pension costs) in excess of €60,000 as follows:

	2020	2019
	No.	No.
€60,000 - €70,000	1	-
€70,001 - €80,000	1	1
	-----	-----
	2	1
	=====	=====

The remuneration of the Chief Executive Officer in 2020 amounted to €78,716 (2019: €77,173) 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 €280,131 (2019: €220,953) in the year. The 2020 figure represents five full time equivalent staff while the 2019 figure represents four full time equivalent staff.

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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**Notes to the Financial Statements
For the Year Ended 31 December 2020**

6. Direct Charitable Expenditure

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

	Unrestricted	
	2020	2019
	€	€
Direct Costs	268,227	254,589
Support costs		
Staff costs	132,336	138,801
Office running costs	28,809	24,840
Rent, rates, cleaning and maintenance	35,132	34,226
Donated professional fees	24,000	-
	-----	-----
	488,504	452,456
	=====	=====
	Restricted	2019
	2020	€
	€	€
Direct Costs	107,188	1,736
	=====	=====

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

	Unrestricted	
	2020	2019
	€	€
Support Costs		
Staff costs	1,407	1,477
Office running costs	306	264
Rent, rates, cleaning and maintenance	374	364
	-----	-----
	2,087	2,105
	=====	=====

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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**Notes to the Financial Statements
For the Year Ended 31 December 2020**

8. Other Expenditure

Governance costs:

	Unrestricted	
	2020	2019
	€	€
Staff costs	7,039	7,383
Office running costs	1,532	1,321
Rent, rates, cleaning and maintenance	1,869	1,821
Professional Fees	4,840	3,690
	-----	-----
	15,280	14,215
	=====	=====

9. Breakdown of Support Costs by Activity

	Charitable		Other	Total	
	activities	Fundraising	€	2020	2019
	€	€	€	€	€
Staff costs	132,336	1,407	7,039	140,782	147,661
Office running costs	28,809	306	1,532	30,647	26,425
Rent, rates, cleaning and maintenance	35,132	374	1,869	37,375	36,411
Professional fees	24,000	-	4,840	28,840	3,690
	-----	-----	-----	-----	-----
	220,277	2,087	15,280	237,644	214,187
	=====	=====	=====	=====	=====

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 2020**

10. Tangible Fixed Assets

	Fixtures and Fittings	Computers	Total
	€	€	€
<u>Cost</u>			
At 1 January 2020	14,052	15,203	29,255
Additions	-	12,870	12,870
	-----	-----	-----
At 31 December 2020	14,052	28,073	42,125
	-----	-----	-----
<u>Depreciation</u>			
At 1 January 2020	13,220	9,223	22,443
Charge for the year	303	5,196	5,499
	-----	-----	-----
At 31 December 2020	13,523	14,419	27,942
	-----	-----	-----
<u>Net Book Value</u>			
At 31 December 2020	529	13,654	14,183
	=====	=====	=====
At 31 December 2019	832	5,980	6,812
	=====	=====	=====

11. Debtors

	2020	2019
	€	€
Amounts due within one year:		
Subscriptions due	5,333	12,158
Prepayments and other debtors	10,169	9,280
	-----	-----
	15,502	21,438
	=====	=====

12. Cash and Cash Equivalents

	2020	2019
	€	€
Cash at bank and in hand	429,460	380,793
	=====	=====

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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**Notes to the Financial Statements
For the Year Ended 31 December 2020**

13. Creditors (Amounts falling due within one year)

	2020	2019
	€	€
Creditors and accruals	10,344	5,176
Payroll taxes	10,688	7,461
	21,032	12,637
	21,032	12,637

14. Reconciliation of movements in funds

Movement in funds:

	Balance		Income		Expenditure		Transfers		Balance
	01/01/20		€		€		between funds		31/12/20
	€		€		€		€		€
Unrestricted funds									
General reserve	356,142	531,366		(505,871)		5,507		387,144	
	356,142	531,366		(505,871)		5,507		387,144	
Restricted funds									
Irish Aid	33,264	115,000		(91,788)		(5,507)		50,969	
Foras	7,000	8,400		(15,400)		-		-	
	40,264	123,400		(107,188)		(5,507)		50,969	
	40,264	123,400		(107,188)		(5,507)		50,969	
Total Funds	396,406	654,766		(613,059)		-		438,113	
	396,406	654,766		(613,059)		-		438,113	

15. Commitments

- (i) The 2021 Annual Plan allows for expenditure in 2021 of €566,218.
- (ii) Leasing commitments on non-cancellable operating leases are set out below:

	2020	2019
	€	€
Not later than 1 year	30,000	30,000
Later than 1 year and not later than 5 years	135,000	15,000
	165,000	45,000
	165,000	45,000

On 1 July 2016, the company entered into a 10-year lease agreement with a break option after 5 years. The break option has now expired and was not exercised.

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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**Notes to the Financial Statements
For the Year Ended 31 December 2020**

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 2020, there were 44 members (2019: 41), whose guarantee is limited to €6.35 each.

18. Post Balance Sheet Events

There were no significant subsequent events, with the exception of the ongoing impact of the Covid-19 pandemic, which the company is managing, and which commenced before the balance sheet date, that require disclosure or adjustment to the financial statements.

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 €17,117 during the year (2019: €15,425).

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 25 March 2021.

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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**Detailed Statement of Financial Activities
For the Year Ended 31 December 2020**

**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
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**Detailed Statement of Financial Activities
For the Year Ended 31 December 2020**

	2020	2019
	€	€
Incoming resources		
Membership subscriptions	155,640	131,902
Irish Aid Grant	340,000	340,000
Irish Aid Public Engagement project	115,000	35,000
Other income	20,085	33,017
Deposit interest	41	27
Donated services	24,000	-
	-----	-----
Total incoming resources	654,766	539,946
	=====	=====
 <u>Resources expended</u>		
<u>1. Core costs</u>		
Staff Salaries and pensions	140,782	147,661
Rent, Rates, Cleaning & Maintenance	37,375	36,411
Postage & Stationary	789	1,724
Bank & Government Charges	427	442
Auditors Remuneration	4,840	3,690
Legal and Accounting Fees	2,510	2,499
CEO Expenses	141	763
Training	2,352	1,805
Telephone & Internet	4,332	3,645
Light & Heat	1,530	2,529
Meetings, IT & Communications	10,522	8,975
Miscellaneous	1,668	231
Insurance	877	888
Depreciation	5,499	2,924
	-----	-----
Total Core Costs	213,644	214,187
	-----	-----

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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**Detailed Statement of Financial Activities
For the Year Ended 31 December 2020**

	2020	2019
	€	€
<u>2. Project Work</u>		
Programme Staff salaries and pensions	239,105	155,218
Build Expertise	29,577	58,033
Build our Voice	15,075	2,961
Build Alliances	9,888	12,129
Build our Network	20,975	27,902
Public Engagement	60,795	82
Donated services	24,000	-
	-----	-----
Total Project Work	399,415	256,325
	-----	-----
 Total Expenditure	 613,059	 470,512
	-----	-----
 Surplus for the year	 41,707	 69,434
	=====	=====