

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

**REPORT AND FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2016**

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

**TABLE OF CONTENTS**

---

<b>CONTENTS</b>	<b>Page</b>
Company Information	1
Report of the Directors	4
Report of the auditors	19
Statement of Financial Activities	21
Balance Sheet	22
Cashflow Statement	23
Accounting Policies	24
Notes to the Financial Statements	26
<b>The following pages do not form part of the audited financial statements:</b>	
Detailed Statement of Financial Activities	33

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

**COMPANY INFORMATION**

---

<b>CHAIRPERSON:</b>	Sharan Kelly, Tearfund Ireland
<b>TREASURER:</b>	Vincent Cunningham
<b>BOARD OF DIRECTORS:</b>	Sharan Kelly, Tearfund Ireland (Chairperson) Olive Towey, Concern Worldwide (Vice Chairperson) Vincent Cunningham, Habitat for Humanity (Ireland) (Treasurer), elected 05/05/16 John Fitzsimons, Camara Education Gerard Egan, External Director Niamh Carty, Oxfam Ireland Isabella Rae, Gorta – Self Help Africa Heydi Foster-Breslin – Misean Cara Catrina Sheridan, Sightsavers, Elected 24/11/16 Paul O'Brien, Plan International Ireland, Elected 24/11/16 Michael Marren, Sightsavers Ireland, Resigned and re-elected 05/05/16 and Resigned 24/11/16 David Dalton, Plan International Ireland, Resigned and re-elected 05/05/16, Resigned 24/11/16 Lorna Tevnan, Trócaire, Resigned 05/05/16
<b>CEO:</b>	Suzanne Keatinge
<b>SECRETARY:</b>	Anna Farrell
<b>KEY MANAGEMENT PERSONNEL:</b>	Anna Farrell (Finance and Operations Manager) Louise Finan (Head of Programme and Policy) Jean O'Brien (Head of Membership Engagement) Aideen Blackwood (Communications Officer)
<b>AUDITORS:</b>	Crowe Horwath Bastow Charleton Chartered Accountants and Statutory Audit Firm Marine House Clanwilliam Court Dublin 2
<b>BANKERS:</b>	Allied Irish Banks plc 40/41 Westmoreland Street Dublin 2
<b>SOLICITORS:</b>	McCann FitzGerald Riverside One Sir John Rogerson's Quay Dublin 2  O'Connell Brennan Solicitors Armitage House 10 Lower Hatch street Dublin 2

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

**COMPANY INFORMATION**

---

**REGISTERED OFFICE:** Suite 8  
Olympic House  
17-19 Pleasants Street  
Dublin 8  
D08 H67X  
Ireland

**COMPANY NUMBER:** 94384

**CHY NUMBER:** CHY6410

**CHARITY REGULATORY NUMBER:** 20011680

**LIST OF MEMBERS:**

**FULL MEMBERS:** ActionAid Ireland  
Afrl  
Africa Centre  
Aidlink  
A Partnership with Africa  
Brighter Communities Worldwide  
Bóthar  
Camara Education  
Centre for Global Education  
ChildFund Ireland  
Children in Crossfire  
Christian Aid Ireland  
CBM Ireland  
Comhlámh  
Concern Worldwide  
Development Perspectives  
Gorta - Self Help Africa  
Habitat for Humanity (Ireland)  
ILCU Int. Dev. Foundation  
Irish Council for International Students  
Irish Family Planning Association  
Irish Foundation for Cooperative Development  
Irish Missionary Union  
Irish Red Cross  
Misean Cara  
Nandri  
National Youth Council of Ireland  
Nurture Africa  
Oxfam Ireland  
Plan International Ireland  
SERVE in Solidarity Ireland  
Sightsavers Ireland  
Suas Educational Development  
Tearfund Ireland  
The Hope Foundation  
The National Council of Ireland YMCA Trust  
Trócaire  
UNICEF Ireland  
Value Added in Africa  
Vita

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

**COMPANY INFORMATION**

---

Voluntary Service International  
Voluntary Service Overseas  
Volunteer Missionary Movement  
Volunteers in Irish Veterinary Assistance  
War on Want Northern Ireland  
World Vision Ireland

**ASSOCIATE MEMBERS:**

Addressing the Unaddressed  
Age Action Ireland  
ATD 4th World  
Debt & Development Coalition Ireland  
Development Studies Association Ireland  
Eco Unesco  
Electric Aid  
Frontline Defenders  
Irish National Teachers Organisation - Global Solidarity Network  
Irish Nurses and Midwives Organisation  
Kimmage DSC  
Liberia Solidarity Group  
Sierra Leone Ireland Partnership  
Social and Health Education Project  
Society of St Vincent de Paul  
Special Olympics Europe/Eurasia  
Wezesha

**STRATEGIC PARTNERS:**

GOAL

**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2016**

---

The directors submit their report and financial statements of the Company for the year ended 31 December 2016.

## **1. OBJECTIVES AND STRATEGY**

The objectives for which Dóchas is established - as stated in the Memorandum and Articles of Association - are the advancement of education and relief of poverty and underdevelopment overseas by the provision of a forum for consultation and co-operation between non-governmental organisations in Ireland which are involved in the transfer of resources to the developing world and/or in the provision of development education; and to act as the Irish Assembly of development and relief organisations in relation to CONCORD, the European NGO Confederation for Relief and Development.

Following an extensive review, Dóchas launched a new 4-year strategy, from 2016 to 2020, which set out the following vision and purpose, as described in the inset below.

**Vision**

Our vision is of a world where poverty and marginalisation are unacceptable, and where every person has the right to live a life in dignity.

**Purpose**

The purpose of Dóchas is to be a meeting place and a leading voice for organisations that want Ireland to be a world leader in efforts to bring about global justice. 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 at home and in the European Union.

**Mission**

Dóchas is the national voice of the international development sector in Ireland, influencing policies and behaviours for a better world. Dóchas is a network to connect, inspire and represent people and organisations working for global justice.

## **2. ACHIEVEMENTS & PERFORMANCE**

As this was the first full operational year of Dóchas' strategic plan much of our focus has been on prioritising work plans, defining roles and responsibilities, and re-connecting with the membership. Our main activities in relation to our four strategic pillars: Building Expertise, Voice, Alliance and Our Network - are detailed below.

### ***Strengthening our partnership with Irish Aid***

- 2.1 One aspect of our work that reaches across all four strategic pillars is the importance of our strong partnership with Irish Aid. The relationship remained collaborative, open and positive, but with staff changes on both sides, it was a period of establishing new relationships.

**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2016**

---

- 2.2 It was also pivotal in relation to funding on two fronts. Firstly, negotiations with Irish Aid around the development of Dóchas' fourth Memorandum of Understanding was finalised in June, securing a grant for a further three years. The support and confidence of Irish Aid in Dóchas' new strategy was welcome, and will allow us to continue to build best practice and a collective voice among our members.
- 2.3 Negotiations also got underway at the start of the year for Irish Aid's new 5-year programme grant cycle for international NGOs – a main funding stream for many of our members – with the results announced on 19 December. Both development and humanitarian funding streams were brought together for the first time, and it involved a rigorous proposal process and assessment. Dóchas and its members were in regular dialogue throughout, including providing a written submission on the process in May.
- 2.4 We also engaged regularly with Irish Aid across a range of policy issues, either directly or through the Dóchas Working Groups. For example, we mobilised our members to reflect on Ireland's progress in relation to the OECD-DAC peer review, in order to prepare a coherent and collective response to the mid-term evaluation (December). The Dóchas' Working Groups also fed into a number of thematic policy issues, including an internal guidance note on disability and inclusive development, Irish Aid's internal resilience policy and their new Development Education strategy. The HIV and Aids Working Groups also feed into the external review of their Health and HIV Portfolio.

### **3. DOCHAS STRATEGIC PILLARS**

#### **3.1 BUILDING EXPERTISE**

*Dóchas' core role is to bring its members together in order to stimulate exchange of experience, build a bigger shared knowledge base, and prompt the practical application of lessons learnt and insights gained. Through our network, we strive to promote and show the impact and relevance of international development. We also aim to articulate and disseminate core professional standards and ethical guidelines to ensure the highest standards of accountability in the sector.*

##### *A convening space for members*

- 3.1.1 The Dóchas Working Groups continued to form the centre of the network's activities, playing an active role in promoting best practice, as well as linking with Irish Aid on key policy issues. **Over 260 people in over 37 member organisations actively engaged** with Dóchas through six working groups and two task groups. Our working groups focused on: Development Education; Disability and International Development; Livelihoods, Food and Nutrition Security (FSLWG); HIV and AIDS; Humanitarian Aid (HAWG); and Finance. While our task groups focused on Results and on Communications.

**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2016**

---

3.1.2 Our Annual General meeting and conference also continued to be a major highlight, allowing us to bring our members together and showcase the work of international development. The conference theme was “*Implementing the Sustainable Development Goals (SDGs)*”, and the Croke Park venue was full with 227 participants. They gathered to hear an inspiring keynote speech by President Michael D Higgins on the need for transformative change if we are to meet the pressing needs of poverty, climate change, equality and social renewal. The Dóchas awards were another highlight of the day, with Colette Nkunda winning the Global Citizens award, and Camara Education awarded for the most Innovative Programme of the Year. The conference generated a lot of media coverage as a result of our press releases, notices, media pitches and the tweet wall, with coverage on national TV and radio channels. This all added to the profile and voice of the sector, as well as being a perfect opportunity for our members to meet.

***Promoting best practice***

3.1.3 As a way of promoting best practice, Dóchas prepared a number of briefings around key events, and/or facilitated events that brought members together. We produced **eight briefings** for members, including a briefing ahead of the UN Summit on migration (September), and later the high level forum on development effectiveness (December). A number of events were also held with high profile speakers to inspire and encourage debate. The HAWG and FSL Working Groups, for example, invited UN Assistant Secretary General and Regional Humanitarian co-coordinator to the Sahel, Toby Lanzer, to discuss the emerging crisis in Lake Chad. Meanwhile, members of the Disability in International Development (DiID) Working Group hosted the International disability and development forum in Dun Laoghaire in April, which Irish Aid also attended.

3.1.4 We also encouraged strong cross collaboration between our Working Groups this year which facilitated **three meetings** where good practice and learning was shared across disciplines. It is something that we hope to strengthen and promote in future. For example, the working groups on Humanitarian Aid and on Livelihoods, Food and Nutrition Security hosted a training session with Irish Aid on nutrition sensitive programming. Similarly, the Disability Working Group reached out to the Humanitarian Aid Working Group to ensure strong input on the Irish Aid’s Guidance note on disability and inclusive development.

3.1.5 Another feature of the network was the contact between members on project management and results-based management issues, particularly through the work of the **Results Task Group**. The learning mainly focused on the criteria and eligibility of Irish Aid’s Programme Grant process. For example, we sent in a submission at the end of May to clarify the eligibility and guidance notes, and then members actively linked with each other throughout the process to strengthen approaches to their proposals. We also conducted a survey to gather the outcomes and experience of members in the annual assessment process.

3.1.6 A focus for the **Finance Working Group** was a discussion on approaches to risk management in relation to anti-money laundering and terrorism legislation. Dóchas, together with the Chairperson (Christian Aid) and Vice-chairperson (GOAL) of the Finance Working Group, was then able to present a strong collective message during Ireland’s evaluation of International Financial Action Task Force (FATF). We argued that the international development sector was very proactive in adopting strong risk management frameworks and fraud policies. However, we are facing a growing challenge from the de-risking approach being taken by the banking sector.



*Promoting standards of best practice*

- 3.1.7 Raising awareness and ensuring strong standards of good governance continued to be a priority for Dóchas. All our members receiving Irish Aid funding state adherence to Dóchas' Governance Code and are compliant with Charities SORP. However, trust in the not-for-profit sector continued to be tested, following a few high-profile scandals in the Irish charity sector in 2016. The Edelman Trust Barometer trend suggested that whilst trust in the not-for-profit sector (NGOs) had risen by 12% between 2012 and 2016, overall trust in 'elites' – including NGOs - had fallen with people tending to rely much more on peer, family, word of mouth information via social media. These findings reflect an overall perception that re-building trust about the importance and impact of international development will remain a critical challenge.
- 3.1.8 We continued to link with the Charity Regulator, John Farrelly, who participated in a breakfast meeting with CEOs in the sector (September). In addition, we made a submission in relation to proposals around new financial guidelines, where we continued to promote the importance of Charities SORP. All eligible members are now registered on the Charities Regulatory Authorities online public register of charitable organisations, which became mandatory for the first time this year.
- 3.1.9 Adherence to the **Dóchas Code of Conduct on Images and Messages** has been another important standard for the sector. We launched an animated video (May) to promote it further through our social media sites. This year we requested that our members submit formal letters of adherence, signed by the Chairpersons of their Boards, to promote understanding and commitment. 44 letters were returned from full members and 10 from associate members, indicating strong commitment to the code. Nor were any official complaints received. Dóchas is following up with the ten organisations that did not submit letters. In addition, we received letters of adherence from 32 (out of 40) non-member signatories. Where no letter was received, the organisation is automatically removed from the list of signatories.

**3.2 BUILDING OUR VOICE**

*Dóchas aims to equip our members to strengthen their ability to advocate on behalf of marginalised communities, as well as coordinate, represent, educate and mobilise people working towards global justice. A key aspect of this strategic pillar is to influence the Irish Government and the European Union, to ensure that NGO values, experiences and expertise are taken into account to improve international development policy and practice.*

*Political engagement*

- 3.2.1 Dóchas continued to find entry points to engage with politicians to ensure a stronger positive pro-development approach to policy making. The start of the year involved analysis and influence on political party manifestos in the run up to the general election, which was held in February. There was then a political impasse as the coalition government wasn't formed for several months. It was positive to see that the new Government's 'Programme for Partnership Government' renewed its commitment to achieving the international target to spend 0.7% of GNI on Official Development Assistance (ODA).

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

**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2016**

---

- 3.2.2 On 11 May, Joe McHugh TD was appointed as the new Minister of State for the Diaspora and International Development, and Charles Flanagan TD returned to the post of Minister of Foreign Affairs and Trade. Dóchas and its members have engaged with Minister McHugh on many occasions through formal events and informal meetings. A key highlight included a meeting (October) with ten of our members, which provided an important opportunity for him to engage on a wide-range of policy issues.
- 3.2.3 Another key focus of engagement for Dóchas remained **the Joint Committee on Foreign Affairs, Trade and Defence (JFACT)**. The Committee met for the first time in July, and invited Dóchas, together with Oxfam, to present a briefing on the refugee and migration crisis. Our key asks, prepared in co-ordination with a number of members, were all accepted by the Committee, including a call for greater civil society consultation on the outcomes of the UNGA Summit on Refugees and Migrants (September). We later gave them an informal briefing on the EU Consensus on Development and ODA (November).
- 3.2.4 We also campaigned in relation to the Government's budget choices in October, where we called on them to renew their positive commitment to Overseas Development Aid (ODA). The outcome was disappointing, despite our strong Budget submission, a social media campaign and several follow up meetings with TDs to promote our message. Budget 2017 saw a slight monetary increase of €10 million to Ireland's overseas aid programme, but a clear % decrease in overall funding. ODA spending for 2017 will be as low as 0.3% of GNI, the lowest percentage spend that we have seen in seventeen years. And this despite positive economic growth figures. We plan to continue our efforts in this regard in 2017.

***Dóchas policy direction***

- 3.2.5 This was a transition year for Dóchas in terms of specific campaigning. Past campaigns such as Act Now on 2015 and Beyond 2015 had come to an end, so it was a time of reflection and evaluation to understand new policy priorities and ways of working that would build advocacy capacity, reach and voice. The process included a roundtable session with two public affairs experts, a mapping of networks and members' priorities, and an evaluation of the Act Now campaign. An informal group of Policy Advisors from amongst the membership informed the process, and they are now expected to form a Dóchas Working Group to take that work forward.
- 3.2.6 Meanwhile, the implementation of the Sustainable Development Goals, the migration and refugee crisis, and ODA, continued to be central policy issues that we raised through all of our public engagement efforts with the Government, Irish Aid and other relevant actors (as outlined above). We also sought opportunities to raise these issues through forums such as the DFAT Civil Society Forum.
- 3.2.7 One new area of engagement, following the UK Referendum on Europe, has been to understand the impact of Brexit on international development and on Irish NGOs in particular. Dóchas surveyed members to gauge their views on how Brexit would impact their work. Based on this and on desk research, we then submitted a paper outlining concerns and asks of the Irish government for the All-Island Civic Dialogue on Brexit. This paper has been well received and lobbying on this issue will continue in 2017. Dóchas has also engaged the support of Irish MEPs for concerns outlined in the paper.

*Raising the profile of international development*

- 3.2.8 We continued to ensure a strong voice of the Irish NGO sector at key international high-level meetings throughout the year, including securing three places on the official Irish delegation to the UNGA High-Level Meeting on Refugees and Migrants (New York, September), led by Tánaiste Frances Fitzgerald. At the World Humanitarian Summit in Istanbul (May), 10 members from three organisations participated, and Ireland was also represented by President Michael D Higgins and Minister Joe McHugh. Dóchas produced a briefing on the event - *'5 things you need to know about the WHS'* (19 May) - to raise awareness about the key issues of the summit. The chair of the Dóchas HIV and AIDS Working Group also participated as a member of the Irish Delegation in the United Nations General Assembly High-level Meeting on HIV/AIDS (HLM) (8 to 10 June).
- 3.2.9 Dóchas also continued to host and/or participate in a number of public events in Ireland to profile and present key messages for the sector. For example, with Trócaire and Social Justice Ireland, Dóchas hosted a very well attended roundtable (November) on effective development co-operation and ODA. A key focus was messaging ahead of the Nairobi High level meeting on the global partnership for development effectiveness (December).
- 3.2.10 The Working Groups also held three public events which helped to promote our work and messages. For example, the Disability in International Development (DiID) Working Group organised an event at the National Library to celebrate the International Day of Persons with Disabilities (30 November). The event was very well attended with speakers from Irish Aid, Sightsavers and CBM. Jason Smyth, Ireland's reigning Paralympic champion, also addressed the event.

*Linking with European Policy*

- 3.2.11 Dóchas continued to play an active role in European development policy through our membership of CONCORD. As well as participating in their annual AGM, we utilised their policy messages and information to influence the Irish Government on issues such as the EU Consensus on Development and OECD-DAC reform. For example, we wrote to the Minister of Finance, Michael Noonan TD, to raise concerns on proposed cuts to EU Budget 2017. We also continued to identify areas of work whereby our members can more actively engage at European level.

**3.3 BUILDING ALLIANCES**

*Dóchas aims to provide 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 justice. In particular, we aim to work with like-minded networks at home, in Europe and at the international level.*

*Building new alliances in Ireland*

- 3.3.1 Taking on board the importance of the 'universality' of the SDGs, Dóchas invested considerable time in alliance building in Ireland, in particular through its participation of Coalition 2030 where international, domestic and environmental agencies have come together to push forward the SDG agenda. An official launch of the Coalition will take place on 1 March 2017.

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

**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2016**

---

3.3.2 Dóchas also continued to pay attention to building alliances with like-minded networks; for example, we actively participated in the Irish Coalition on Migration & Refugees, comprising both domestic and international NGOs working on this issue. We also developed strong working relationships with one of the domestic not-for-profit networks, The Wheel, which included joint planning on a leadership event, on-going collaboration on the 'good charities.ie' website, and support to their Better Together Campaign, an annual campaign that aims to build support for community and voluntary organisations, clubs and associations across Ireland.

***Collaborating with academia***

3.3.3 The academic community is another important stakeholder for Dóchas, so we continued to find opportunities to link with them through events and research. As well as speaking at two academic forums, including DSAI's annual conference, we supported two Trinity masters' students to complete research for their masters' course, and expect to continue with this kind of collaboration.

3.3.4 We also continued our partnership with the Irish Research Council to promote their 'Engaging Civic Society for International Development' research grant programme. It was good to see 14 research projects approved (March) as part of this programme

***Other alliances***

3.3.5 Finally, it is important to note our efforts to connect with similar national platforms, such as Bond UK, InterAction US, the Coalition of Aid and Development Agencies in Northern Ireland (CADA), and the Canadian International Development Platform (CIDP). Specifically, with InterAction, we talked about the possibility of doing a similar NGO Aid map for our members, but it will involve considerable new investment. Unfortunately, a joint European Union proposal to re-launch the 'World's Best News' initiative, led by Bond UK, was unsuccessful. However, despite this, it was a useful effort at collaboration with like-minded agencies. We expect our engagement with other national platforms to continue as there is an appetite to work more closely on strengthening the effectiveness of national networks, as well as working on specific policy themes such as ODA.

3.3.6 Collaborating with networks at a European level has also been important, including with CONCORD, SDG Watch, and VOICE; and at the international level, we continue to utilise our membership of the CIVICUS network.

**3.4 BUILDING OUR NETWORK**

*Dóchas is a network of independent organisations, but it is also an organisation in its own right. This strategic pillar aims to strengthen the organisation's accountability and effectiveness so that we can achieve our mission and vision.*

***Investing in the Dóchas team***

3.4.1 The year has been one of transition for the Dóchas team, with a number of staff changes, and an office move (July). Our new CEO, Suzanne Keatinge, started in February. The turnover of staff has highlighted the importance of capturing and managing institutional knowledge and memory for Dóchas. To date, we have relied on a relatively organic evolutionary process, but it is clear that we will need to strengthen and systemise some of these functions in the coming year. We have begun to explore the options.

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

**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2016**

---

3.4.2 We have continued to maximise opportunities to profile the work of Dóchas through the media, our website and social media channels, as well as through speaking events, and the publication of blogs. Dóchas Wednesday News continues to be a key product in that regard, for both members and non-members alike. Subscribers jumped from 4,787 in 2015 to 5,648 in 2016. Twitter followers also increased by 1,200 in 2016. We issued 13 press releases, and 2 of our letters were published by the Irish Times. However, the Dóchas brand continues to be relatively low, so we will need to strengthen our brand image and messaging, whilst utilising opportunities when they arise.

*Engaging with our members*

3.4.3 A key priority for the team has been to establish relationships with our members and to listen to their needs in order to shape our priorities. As a team we have tried to maximise opportunities to meet with members by attending their events and workshops, as well as through individual meetings. We also prioritised the recruitment of a senior Membership Engagement professional so that we can strengthen membership retention in the future, whilst also seeking to attract new members.

3.4.4 Our membership has remained relatively stable: one new member, the Irish Foundation for Cooperative Development, was approved unanimously at our AGM. One organisation, Amnesty International Ireland, withdrew from membership, while another, Traidlinks, merged with Gorta – Self Help Africa. At the end of 2016, we had **46 full members and 17 associate members**.

*Strong Board engagement*

3.4.5 The Board has continued to be actively engaged in strengthening the organisation, with a particular focus on good governance at Board level as well as among the membership. For example, following our annual Board self-assessment, we did a benchmarking exercise with other similar networks. We have also taken a number of steps to upgrade our Memorandum and Articles of Association in line with the new Companies Act 2014. Changes will be brought before the membership at the Annual General Meeting in May 2017.

**4. FINANCIAL REVIEW**

4.1 Dóchas continued to rely on two key income streams: membership fees and a grant from Irish Aid. Our overall income was slightly lower than estimated, at €416,666, mainly because we were unable to secure any new grants from foundations. The grant from the European Year of Development was fully reported on and the final payment received during the year.

4.2 Expenditure for the year totalled €338,117, which was €78,737 lower than the budgeted figure (€416,854). This was mainly due to gaps in staffing as we had to recruit a number of positions. This in turn resulted in some programme activities being carried over to early 2017.

4.3 We will continue to budget fairly conservatively for 2017, but expect to put much more emphasis on diversifying our funding base by exploring new income streams.

*Key financial indicators*

4.4 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: 31%*
- *Income from Associate Members as percentage of total income: 1%*
- *Government income as a percentage of total income: 66%*
- *Unrestricted reserves as a percentage of total income: 86%*

*Political contributions*

4.5 There were no political contributions in 2016, and as a result no disclosures are required under the Electoral Act, 1997.

## **5. RESERVES POLICY**

The directors are aware of the risk to which the company is exposed, in particular to the financial and operational risks, and they are satisfied that appropriate systems are in place to mitigate exposure to those risks.

The total reserves of €357,689 at 31 December 2016 are detailed in Note 15 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 currently set at six months of budgeted, committed and recurring unrestricted expenditure. The Board of Directors monitors this target level (and compliance therewith) on an annual basis.

## **6. PRINCIPAL RISKS AND CONCERNS**

As part of our risk management framework, a risk register is reviewed at each meeting of the Board's Sub-Committee on Finance, Audit and Risk (FARC), which then report to the Board of Dóchas. The key risks are described below.

6.1 **Members' Corporate Governance:** The importance of protecting the reputation of the international development sector remains of key concern for Dóchas. We have strengthened our capacity to develop a crisis communications plan, and agreed to establish a permanent Governance sub-committee to continue to strengthen our risk management in this regard.

- 6.2 **Staffing:** Turnover of staff, given the small size of the team has been identified as a key risk for Dóchas. It was notable in 2016 as there was a new CEO as well as two other new staff members. It will take time to re-build the team, with the emphasis on clear roles and responsibilities and strong performance management.
- 6.3 **Income:** With two key income streams, membership fees and a grant from Irish Aid, we need to make sure that these relationships remain strong. Critical to Dóchas' financial sustainability in 2016 was the signing of a new three-year partnership agreement with Irish Aid. Also given the difficulty to attract funding for networks, developing a more diverse set of income streams remains a key action. While we were unable to recruit a business development officer in 2016, we managed to complete a mapping of potential grants which we will look at in 2017.
- 6.4 **Reputation:** In order to ensure that Dóchas' credibility, reputation and legitimacy remains undamaged or uncompromised we continued to actively manage our relationships with key stakeholders, including our members and Irish Aid. We also monitored our Results Framework and all media references.
- 6.5 **Leadership:** In order to ensure that Dóchas values, ethics and strategic focus are communicated correctly, all public statements by Dóchas were signed off either the CEO or Chairperson. Another mitigation action was to ensure that all new Board members went through an induction process.
- 6.6 **Financial Oversight:** This continued to be regularly monitored by the Board's sub-committee on Finance, Audit and Risk. This Committee reviewed financial reports and the risk register at each meeting. It also actively managed the annual budgetary and audit processes, and reviewed the reserves policy. As a result of this oversight function, a stronger protocol for dealing with late payments of fees was introduced in 2016.

## **7. FUTURE PLANS FOR 2017**

The external environment will remain a challenge for Dóchas, given the upheavals, both at home, in Europe and internationally. At a macro level, large scale crisis, including the on-going conflict in Syria and in the Middle East and the continuing migrant and refugee crisis, is expected to continue to require major engagement from our members. In particular, the protracted crises in South Sudan and in Somalia are likely to deepen, whilst new large scale emergencies have emerged in Nigeria, West/Central Africa and Yemen.

At the same time, growing awareness of domestic needs, and unrest in Europe, will continue to challenge trust and relevance in the sector, demanding increased attention to our governance and standards, as well as to the way we communicate our impact to key stakeholders, including the government.

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

**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2016**

---

However, we believe we have developed a strong action plan for 2017 to deliver on our strategic plan:

***Key areas for success***

- ***Public & policy engagement:*** Protecting the enabling environment for international development actors will remain central to Dóchas' work in 2017, particularly given the challenging political environment. We need to renew our efforts to re-build public trust and confidence in international development, as well as protect the space for civil society voice and influence among policy-makers. This will involve:
  - Strengthening leadership and voice in the sector;
  - Promoting best practice on good governance;
  - Ensuring and protecting funding to the sector, through policy work on ODA, sharing experience and learning on funding opportunities and trends, as well as on best practice;
  - Collaborating with our members to strengthen messaging around the impact and importance of international development.
- ***Membership Engagement:*** Establishing a formal process to regularly connect with our members through a survey, interviews and online engagement, to ensure we are offering a strong value proposition. We also expect to re-energise the Working Groups by ensuring clear work plans and/or identifying new issues or areas of interest to explore.
- ***Business Development:*** A key priority will be to develop a sustainable business plan for Dóchas which will enable the network to diversify income, and in turn, grow our vibrant network. This work will take time, and we recognise that we are working in a competitive space.
- ***Building new alliances:*** As we continue to work in multi-stakeholder alliances, we expect to make greater efforts to engage with new partners, including the private sector. The SDGs as well as the finalisation of the National Business and Human Rights Action Plan (expected early 2017) offer opportunities in that regard.

Our emphasis will be on delivering our 2016 - 2020 strategy for our members so that they see a strong value-add of the network. As such, we aim to secure strong retention, from which to then grow the network. We also want to ensure that Dóchas has a strong sustainable financial business model to take it into the future.

## **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 2016, there were 46 full members whose guarantee is limited to €66.35 each. This guarantee continues for one year after membership ceases.



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

**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2016**

---

***Appointment of directors***

- 8.2 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 has been the practice that Board members are elected by organisation and that in the event that the named individual stands down during his/her three-year term of office the organisation may appoint a replacement to serve the remainder of his/her three-year term. Directors are required to retire by rotation.
- 8.3 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***

- 8.4 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 receive a verbal briefing together with an induction pack (incorporating all relevant governance and policy documents) 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***

- 8.5 The Board of directors administers the company. The Board met seven times during the year, including two extraordinary meetings (October and November). 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"*.
- 8.6 The work of the Board was supported by a sub-committee on Finance, Audit and Risk (FARC), and an ad hoc Committee on Human Resources. The FARC met 5 times to monitor financial management and practice, as well as to review the organisational risk register, annual budget and reserves policy. The Human Resources ad hoc committee met twice to complete a full review of the Dóchas' Human Resources Policy which was approved by the Board in November. The Committee will form a permanent sub-committee on HR and Remuneration, to meet at least once a year.
- 8.7 An ad hoc committee on Governance was established in 2016, to follow through on recommendations to strengthen governance practices. It met in October to prepare for a report for the Board Away Day which focused on governance. This Committee will now become a permanent sub-committee given the importance that Dóchas places on adhering to the highest standards of governance, and promoting good practice in the sector. The sub-committee on fundraising did not meet, but worked to recruit a business development advisor.
- 8.8 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 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.

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

**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2016**

---

- 8.9 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, and the terms of reference for the work of Dóchas Working Groups.
- 8.10 Dóchas currently has six Working Groups which are required to develop explicit terms of reference and report to the Dóchas Board through the group's Chairperson and the CEO of Dóchas. Their achievements are detailed in the preceding pages of this report. Terms of reference for Dóchas Board Sub-Committees, and for Dóchas Working Groups, are available to the auditors and to stakeholders on request.

**9. FURTHER INFORMATION**

More information on Dóchas activities in 2016 is available from the Dóchas office and on the Dóchas website.

**10. LEGAL STATUS**

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

**11. RESULTS AND YEAR END POSITION**

The results for 2016 are set out in the "Statement of Financial Activities" on page 21.

- 11.1 The significant transition of staff in Dóchas meant that there was an overall under spend of approximately €79,000 by year end. This was mainly due to staff changes as it took time to recruit for three positions (CEO, Head of Programme & Policy, and Communications Officer). This resulted in an under spend in programme costs (approximately €75,000) as we did not have the full staff compliment in place to enable us to complete all of the planned activities. However, most of the outstanding activities will be completed in early 2017.
- 11.2 Office costs in 2016 were higher than expected due to the need to re-locate offices. The landlord of our old premises decided to sell the building so we were forced to move in July.
- 11.3 As a result of the under spend referred to above we increased our reserves by approximately €78,000 by year end. We did manage to secure most of the expected income, namely the Irish Aid grant, membership fees and sponsorship of our conference. However, we were unable to secure expected funding of €10k from foundations or other sources.

## **12. DIRECTORS**

Sharan Kelly, Tearfund Ireland (Chairperson)  
Olive Towey, Concern Worldwide (Vice Chairperson)  
Vincent Cunningham, Habitat for Humanity (Ireland) (Treasurer), elected 05/05/16  
John Fitzsimons, Camara Education  
Gerard Egan, External Director  
Niamh Carty, Oxfam Ireland  
Isabella Rae, Gorta – Self Help Africa  
Heydi Foster-Breslin – Misean Cara  
Catrina Sheridan, Sightsavers, Elected 24/11/16  
Paul O'Brien, Plan International Ireland, Elected 24/11/16  
Michael Marren, Sightsavers Ireland, Resigned and re-elected 05/05/16 and Resigned 24/11/16  
David Dalton, Plan International Ireland, Resigned and re-elected 05/05/16, Resigned 24/11/16  
Lorna Tevnan, Trócaire, Resigned 05/05/16

## **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 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.

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

**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2016**

---

**14. 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.

**15. DISCLOSURE OF INFORMATION TO AUDITORS**

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as that director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**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.

**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:

  
**Sharan Kelly**

**Director**

**Date:** 23 March 2017

  
**Vincent Cunningham**

**Director**

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

**INDEPENDENT AUDITORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2016**

---

We have audited the financial statements of Dóchas - The Irish Association of Non-Governmental Development Organisations (company limited by guarantee) for the year ended 31 December 2016 on pages 21 to 32. 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 or 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 2016 and of the incoming resources and application of resources including income and expenditure 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 2016**

---

**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:

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

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2016  
(Incorporating the Income and Expenditure Account)**

	Note	Unrestricted funds €	Restricted funds €	Total 2016 €	Total 2015 €
<b>INCOMING RESOURCES</b>					
<b>INCOME RESOURCES FROM GENERATED FUNDS</b>					
<b>Voluntary income</b>					
- Subscriptions for the year		131,551	-	131,551	137,436
- Other income	1	10,616	-	10,616	15,281
<b>Investment income</b>					
- Deposit interest		172	-	172	253
<b>INCOME RESOURCES FROM CHARITABLE ACTIVITIES</b>					
- Irish Aid Grant		250,000	-	250,000	250,000
- Irish Aid Grant – EYD2015		-	-	-	26,812
- European Commission Grant-EYD2015		-	24,327	24,327	86,251
- Other Grants	2	-	-	-	23,819
<b>TOTAL INCOMING RESOURCES</b>		<b>392,339</b>	<b>24,327</b>	<b>416,666</b>	<b>539,852</b>
<b>RESOURCES EXPENDED</b>					
<b>COSTS OF GENERATING FUNDS</b>					
- Costs of generating voluntary income	6	5,713	-	5,713	22,358
<b>CHARITABLE ACTIVITIES</b>	7	292,962	24,327	317,289	438,528
<b>OTHER EXPENDITURE</b>	8	15,115	-	15,115	14,657
<b>TOTAL RESOURCES EXPENDED</b>		<b>313,790</b>	<b>24,327</b>	<b>338,117</b>	<b>475,543</b>
<b>NET INCOMING / (OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>78,549</b>	<b>-</b>	<b>78,549</b>	<b>64,309</b>
Transfer between funds	15	-	-	-	-
Total funds at beginning of year	15	279,140	-	279,140	214,831
<b>Total funds at end of year</b>	15	<b>357,689</b>	<b>-</b>	<b>357,689</b>	<b>279,140</b>

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 2016**

	Note	2016 €	2015 €
<b>FIXED ASSETS</b>			
Tangible assets	10	7,343	5,207
<b>CURRENT ASSETS</b>			
Debtors	11	43,375	29,373
Cash at bank and in hand	12	323,719	279,884
		367,094	309,257
<b>CREDITORS</b> ; amounts falling due within one year	13	(16,748)	(35,324)
<b>NET CURRENT ASSETS</b>		<b>350,346</b>	<b>273,933</b>
<b>TOTAL NET ASSETS</b>		<b>357,689</b>	<b>279,140</b>
<b>NET ASSETS REPRESENTED BY:</b>			
Restricted funds	15	-	-
Unrestricted funds	15	357,689	279,140
<b>Total Charity Funds</b>	15	<b>357,689</b>	<b>279,140</b>

Signed on behalf of the Board:

  
Sharan Kelly

Director

Date: 22 March 2017

  
Vincent Cunningham

Director



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

**CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2016**

---

	Note	2016 €	2015 €
Cash inflow/(outflow) from operating activities	14	48,510	(21,894)
Purchase of fixed assets	10	(4,675)	-
<b>Increase / (Decrease) in cash for the year</b>		<b>43,835</b>	<b>(21,894)</b>
Opening cash balance		279,884	301,778
Increase/(Decrease) in cash for the year		43,835	(21,894)
<b>Closing cash balance</b>		<b>323,719</b>	<b>279,884</b>

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

**ACCOUNTING POLICIES FOR THE YEAR ENDED 31 DECEMBER 2016**

---

**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.

**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.

**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 2016**

---

**CREDITORS**

Short term creditors are measured at the transaction price.

**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.

**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.

**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.

**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.

**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 2016**

**1. VOLUNTARY - OTHER INCOME**

	Unrestricted	Restricted	Total 2016	Total 2015
	€	€	€	€
Strategic Partnership - Goal	-	-	-	5,000
Other Miscellaneous (AGM/Training/Events)	10,616	-	10,616	10,281
	<u>10,616</u>	<u>-</u>	<u>10,616</u>	<u>15,281</u>

**2. CHARITABLE ACTIVITIES - OTHER GRANTS**

	Unrestricted	Restricted	Total 2016	Total 2015
	€	€	€	€
African Disability Alliance	-	-	-	16,000
Foreign Exchange Event Income	-	-	-	3,600
World's Best News Denmark Broadcasting Authority of Ireland	-	-	-	2,919
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,300</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,819</u>

**3. NET INCOME RESOURCES**

Net income resource is stated after charging the following items:

	2016	2015
	€	€
Depreciation	2,539	2,161
Auditors remuneration – Audit	3,690	3,690
– Non Audit	-	1,587
Operating lease – land and buildings	27,250	24,500
	<u>27,250</u>	<u>24,500</u>

None of the members of the Dóchas Board of directors received remuneration or expenses 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 2016**

---

**4. EMPLOYEES AND REMUNERATION**

The average number of staff employed by the company during the year was 4 (2015: 6).

Staff costs were as follows:

	2016	2015
	€	€
Salaries	186,358	247,581
Social Welfare Costs	19,124	28,311
Pension Costs	6,480	-
	<u>211,962</u>	<u>275,892</u>

The remuneration of the Chief Executive Officer in 2016 amounted to €68,840 (2015: €68,214) and a pension contribution of 10% of salary. Remuneration includes salaries and benefits in kind. The CEO commenced employment on 22 February 2016. No other employee had remuneration greater than €60,000.

**Key Management Remuneration**

Key Management personnel include the CEO and senior management team for whom the total benefits including pension contribution was €192,838 (2015: 225,893) in the year.

**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**

	2016	2015
	€	€
<b>Direct Costs</b>	-	16,875
<b>Support Costs</b>		
Staff costs	3,818	3,631
Office running costs	938	1,096
Rent and cleaning	957	756
	<u>5,713</u>	<u>22,358</u>

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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016**

**7. DIRECT CHARITABLE EXPENDITURE**

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

	2016 €	2015 €
<b>Direct Costs</b>	144,003	272,199
<b>Support costs</b>		
Staff costs	115,805	110,154
Office running costs	28,455	33,244
Rent, rates, cleaning and maintenance	29,026	22,931
	<u>317,289</u>	<u>438,528</u>

Direct costs are those incurred wholly and exclusively for the primary objects of the charity.

Support costs represent general expenditure which cannot be exactly split between the primary functions of the organisation at the time at which they are incurred but can be allocated on a reasonable basis after the event.

**8. OTHER EXPENDITURE**

Governance costs:

	2016 €	2015 €
Staff costs	7,636	7,263
Office running costs	1,875	2,192
Rent, rates, cleaning and maintenance	1,914	1,512
Professional Fees	3,690	3,690
	<u>15,115</u>	<u>14,657</u>

**9. BREAKDOWN OF SUPPORT COSTS BY ACTIVITY**

	Charitable activities €	Fundraising €	Governance €	Total 2016 €	Total 2015 €
Staff costs	115,805	3,818	7,636	127,259	121,048
Office running costs	28,455	938	1,875	31,268	36,532
Rent, rates, cleaning and maintenance	29,026	957	1,914	31,897	25,199
Professional fees	-	-	3,690	3,690	3,690
	<u>173,286</u>	<u>5,713</u>	<u>15,115</u>	<u>194,114</u>	<u>186,469</u>

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

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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016**

**10. TANGIBLE FIXED ASSETS**

	<u>Fixtures and Fittings</u>	<u>Computers</u>	<u>Total</u>
	€	€	€
<b><u>Cost</u></b>			
Opening balance 1 January 2016	21,522	23,579	45,101
Additions during the year	-	4,675	4,675
	-----	-----	-----
Closing balance 31 December 2016	<b>21,522</b>	<b>28,254</b>	<b>49,776</b>
	-----	-----	-----
<b><u>Depreciation</u></b>			
Opening balance 1 January 2016	16,889	23,005	39,894
Charge for the year	1,412	1,127	2,539
	-----	-----	-----
Closing balance 31 December 2016	<b>18,301</b>	<b>24,132</b>	<b>42,433</b>
	-----	-----	-----
<b>Net Book Value at 31 December 2016</b>	<b>3,221</b>	<b>4,122</b>	<b>7,343</b>
	-----	-----	-----
Net Book Value at 31 December 2015	4,633	574	5,207
	-----	-----	-----

**In respect of prior year:**

	<u>Fixtures and Fittings</u>	<u>Computers</u>	<u>Total</u>
	€	€	€
<b><u>Cost</u></b>			
Opening balance 1 January 2015	21,522	24,278	45,800
Disposals during the year	-	(699)	(699)
	-----	-----	-----
Closing balance 31 December 2015	<b>21,522</b>	<b>23,579</b>	<b>45,101</b>
	-----	-----	-----
<b><u>Depreciation</u></b>			
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	<b>16,889</b>	<b>23,005</b>	<b>39,894</b>
	-----	-----	-----
<b>Net Book Value at 31 December 2015</b>	<b>4,633</b>	<b>574</b>	<b>5,207</b>
	-----	-----	-----
Net Book Value at 31 December 2014	6,045	1,742	7,787
	-----	-----	-----

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 2016**

**11. DEBTORS**

	2016 €	2015 €
<b>Amounts due within one year:</b>		
Subscriptions due	33,372	28,125
Prepayments and other debtors	10,003	1,248
	<u>43,375</u>	<u>29,373</u>

**12. CASH AND CASH EQUIVALENTS**

	2016 €	2015 €
Cash at bank and in hand	<u>323,719</u>	<u>279,884</u>

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

	2016 €	2015 €
Creditors and accruals	11,545	15,887
Deferred Income	-	14,234
Payroll taxes	5,203	5,203
	<u>16,748</u>	<u>35,324</u>

Deferred Income arose on grants received from the European Commission and Irish Aid in 2015 in advance of satisfying the performance related conditions. As a result, the income was deferred until 2016.

**14. RECONCILIATION OF OPERATING CASHFLOW**

	2016 €	2015 €
Surplus for the year	78,549	64,309
Depreciation	2,539	2,161
Loss on Disposal of Fixed Asset	-	419
(Increase) / Decrease in Debtors	(14,002)	17,826
(Decrease) / in Creditors	(18,576)	(106,609)
	<u>48,510</u>	<u>(21,894)</u>



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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016**

**15. RESERVES**

**Movement in funds:**

	<b>Balance 01/01/16</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance 31/12/16</b>
	€	€	€	€
<b>Restricted funds</b>				
EYD2015 Campaign	-	24,327	(24,327)	-
	-----	-----	-----	-----
	-	24,327	(24,327)	-
<b>Unrestricted funds</b>				
General reserve	279,140	392,339	(313,790)	357,689
	-----	-----	-----	-----
<b>Total funds</b>	<b>279,140</b>	<b>416,666</b>	<b>(338,117)</b>	<b>357,689</b>
	=====	=====	=====	=====

**In respect of prior year:**

**Movement in funds:**

	<b>Balance 01/01/15</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance 31/12/15</b>
	€	€	€	€
<b>Restricted funds</b>				
Beyond 2015 Campaign	3,000	16,000	(19,000)	-
EYD 2015 Campaign	-	117,282	(117,282)	-
	-----	-----	-----	-----
	3,000	133,282	(136,282)	-
<b>Unrestricted funds</b>				
General reserve	211,831	406,570	(339,261)	279,140
	-----	-----	-----	-----
<b>Total funds</b>	<b>214,831</b>	<b>539,852</b>	<b>(475,543)</b>	<b>279,140</b>
	=====	=====	=====	=====

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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016**

---

**16. COMMITMENTS**

- (i) The 2017 Annual Plan allows for expenditure in 2017 of €482,093.
- (ii) Leasing commitments on non-cancellable operating leases are set out below:

	2016	2015
	€	€
Not later than 1 year	30,000	12,250
Later than 1 year and not later than 5 years	105,000	-
	<u>135,000</u>	<u>12,250</u>

The company moved premises on 1 July 2016 to Suite 8, Olympic House, 17-19 Pleasants Street, Dublin 8, entering into a new 10-year lease agreement with a break option after 5 years.

**17. LEGAL STATUS OF THE COMPANY**

The company is limited by guarantee and has no share capital. At 31 December 2016, there were 46 members (2015: 47), whose guarantee is limited to €6.35 each.

**18. POST BALANCE SHEET EVENTS**

No significant events have taken place since the year end that would result in adjustment to 2016 financial information or inclusion of a note thereto.

**19. CONTROLLING PARTY**

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

**20. PENSIONS**

The company introduced a defined contribution pension scheme during the year. The pension cost charge represents contributions payable by the company to the fund and amounted to €6,480. In addition, payments are made directly to a staff member to enable them to make their own pension arrangements.

**21. APPROVAL OF ACCOUNTS**

These accounts were authorised and approved by the Board of directors on ..... 23 March 2017

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL DEVELOPMENT  
ORGANISATIONS (COMPANY LIMITED BY GUARANTEE)  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31  
DECEMBER 2016  
(NOT COVERED BY THE AUDITORS REPORT)**

	2016 €	2015 €
<b>Incoming resources</b>		
Membership subscriptions	131,551	137,436
Irish Aid Grant	250,000	250,000
European Commission Grant – EYD2015	24,327	86,251
Irish Aid Grant – EYD2015	-	26,812
Other income	10,788	10,534
Other Grants	-	23,819
Strategic Partnership - Goal	-	5,000
	-----	-----
<b>Total incoming resources</b>	<b>416,666</b>	<b>539,852</b>
	-----	-----
<b>Resources expended</b>		
<b><u>1. Core Costs</u></b>		
Staff Salaries	120,779	121,048
Pension	6,480	-
Relocation Costs	9,273	-
Rent, Rates, Cleaning & Maintenance	31,897	27,208
Postage & Stationary	2,175	2,068
Bank & Government Charges	358	407
Auditors Remuneration	3,690	5,277
Legal Fees	2,065	55
CEO Expenses	886	1,091
Training	60	600
Telephone & Internet	2,445	3,387
Light & Heat	2,180	2,562
Meetings, IT & Communications	3,243	2,996
Miscellaneous	676	653
Insurance	1,623	1,432
Recruitment	357	11,833
Bad Debts	3,388	-
Depreciation	2,539	2,161
	-----	-----
<b>Total Core Costs</b>	<b>194,114</b>	<b>186,469</b>
	-----	-----
<b><u>2. Fundraising</u></b>		
Consultancy Fees	-	16,875
	-----	-----

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL DEVELOPMENT ORGANISATIONS (COMPANY LIMITED BY GUARANTEE)**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2016**  
**(NOT COVERED BY THE AUDITORS REPORT)**

	2016 €	2015 €
<b>3. Project Work</b>		
Programme Staff	67,401	84,946
NGO Cooperation	(843)	22,524
NGO Standards	-	14,162
Public Engagement	115	5,777
Engaging with Government	-	2,519
Strengthening Dóchas	-	9,680
Build Expertise	6,640	-
Build our Voice	35,506	
Build Alliances	2,272	
Build our Network	8,585	
Beyond 2015	-	19,000
EYD 2015	24,327	117,282
<b>Total Project Work</b>	<b>144,003</b>	<b>272,199</b>
<b>Total Expenditure</b>	<b>338,117</b>	<b>475,543</b>
<b>Surplus for the year</b>	<b><u>78,549</u></b>	<b><u>64,309</u></b>