

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

**REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2017**

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

TABLE OF CONTENTS

CONTENTS	Page
Company Information	1
Report of the Directors	4
Report of the auditors	21
Statement of Financial Activities	24
Balance Sheet	25
Cashflow Statement	26
Notes to the Financial Statements	27
The following pages do not form part of the audited financial statements:	
Detailed Statement of Financial Activities	35

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

COMPANY INFORMATION

CHAIRPERSON:	Sharan Kelly, Tearfund Ireland
TREASURER:	Paul O'Brien, Plan International Ireland (Treasurer)
BOARD OF DIRECTORS:	Sharan Kelly, Tearfund Ireland (Chairperson) John Fitzsimons, Camara Education (Vice Chairperson), Paul O'Brien, Plan International Ireland (Treasurer) Vincent Cunningham, Habitat for Humanity (Ireland) (Resigned 22/2/18) Olive Towey, Concern Worldwide Niamh Carty, Oxfam Ireland Heydi Foster-Breslin – Mísean Cara Gerard Egan, External Director Finola Finnan, Trócaire (Appointed 12/05/17) Siobhán McGee, ActionAid Ireland (Appointed 12/05/17) Isabella Rae, Gorta – Self Help Africa (Resigned 12/05/17) Catrina Sheridan, Sightsavers (Resigned 02/10/17)
CEO:	Suzanne Keatinge
SECRETARY:	Anna Farrell
KEY MANAGEMENT PERSONNEL:	Anna Farrell (Finance and Operations Manager) Louise Finan (Head of Programme and Policy) Lia Flattery (Communications and Events Officer)
AUDITORS:	Crowe Horwath Bastow Charleton Chartered Accountants and Statutory Audit Firm Marine House Clanwilliam Court Dublin 2
BANKERS:	Allied Irish Banks plc 40/41 Westmoreland Street Dublin 2
SOLICITORS:	McCann FitzGerald Riverside One Sir John Rogerson's Quay Dublin 2 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
AfrI
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 International Development Foundation
Irish Council for International Students
Irish Family Planning Association
Irish Foundation for Cooperative Development
Irish Red Cross
Misean Cara
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

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

COMPANY INFORMATION

Value Added in Africa
Vita
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 - Ageing and Development Department
ATD 4th World
Debt & Development Coalition Ireland
Development Studies Association Ireland
Eco Unesco
Electric Aid
Frontline Defenders
GOAL
Irish National Teachers Organisation - Global Solidarity Network
Irish Nurses and Midwives Organisation
Kimmage DSC
Liberia Solidarity Group
Society of St Vincent de Paul
Special Olympics Europe/Eurasia
Wezesha

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

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017

The directors submit their report and financial statements of the Company for the year ended 31 December 2017.

1. MISSION AND PURPOSE

- 1.1 Dóchas, the Irish Association of Non-Governmental Development Organisations, is a vibrant network of **43 full members and 16 associate members**, who are committed to connecting, inspiring and representing people and organisations working for global justice.
- 1.2 We are half way through our strategic plan (2015 – 2020) which sets out our strong vision for the organisation: “A world where poverty and marginalisation are unacceptable, and where every person has the right to live a life in dignity and purpose.” We continue to contribute to this vision by acting 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” (our purpose). As an example, we brought together over **900** individuals in 2017, by organising over **47** events on a wide range of issues.
- 1.3 The **Sustainable Development Goals (SDGs)** remained our key reference point for both our policy and programme work, as this inspiring holistic roadmap demands coherence across human rights, development and humanitarian action, as well as strong partnerships among a wide range of stakeholders including civil society, government, and the private sector.
- 1.4 We have continued to implement our activities through **four key strategic pillars** which are: 1) Building the expertise of our membership 2) Building their voice 3) Building strategic alliances with other social justice stakeholders and 4) Building our network to deliver on our strategy. We have met most of our targets this year as determined by our results-framework.

Background and Context

- 1.5 Dóchas’ emphasis on collaboration and collective action, to improve the impact and effectiveness of international development and humanitarianism, has never been more important. Almost half the world — over three billion people — live on less than \$2.50 a day¹. Eighty two percent of the wealth generated in 2017 went to the richest one percent of the global population, while the poorest half of the world saw no increase. 42 people now own the same wealth as the poorest half of humanity². The number of displaced people has risen to over 65.6 million by the end of 2016 - the largest number ever recorded, according to the UN Refugee Agency, UNHCR. “One in every 113 people on the planet is now a refugee³.”
- 1.6 The Irish political context has also been rapidly changing, offering a relatively optimistic outlook for Dóchas and its members to influence and shape policy debates on aid. 2017 was marked by the appointment of a new Minister for Foreign Affairs and Trade, Simon Coveney, and Minister of State for the Diaspora and International Development, Ciarán Cannon (June). Both Ministers have been extremely active and supportive of international development in general, whilst asking some challenging questions. Minister Cannon met with the sector soon after his appointment and visited the work of several of our members in the field throughout the year.
- 1.7 Another positive development has been the Irish Aid review by the Joint Committee on Foreign Affairs, Trade and Defence (JCFATD). It offered a vital opportunity for Dóchas to highlight the vital role being played by Irish Aid, whilst highlighting the urgent need for the Government to increase its commitment to spending on Official Development Assistance (ODA). Over 40 written submissions contributed to the review, including one from Dóchas, three from Dóchas Working groups, and several more from our individual members. Dóchas also provided an oral submission to the Committee on 19 October, where we continued to focus on three key issues: the importance of partnership with civil society; the urgency of a roadmap to ensure that promises are kept toward reaching the 0.7% of GNI for aid; and the central role of the SDGs.

¹ www.globalissues.org/article/26/poverty-facts-and-stats

² Oxfam’s 2018 “[Reward Work, Not Wealth](#)” report

³ <https://www.weforum.org/agenda/2017>

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

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017

- 1.8 However, Budget 2018 saw only a small increase in the Government’s aid budget - by €13million - despite our efforts to demand both a roadmap and more significant increases. The total spend on ODA is expected to take Ireland’s commitment to 0.36% of GNI* in 2018⁴. This equates to a drop to 0.3% if using traditional GNI figures. More positively however, Minister Coveney made an important statement before Budget day (27 Sept), where he promised “significant increases” to the aid budget from 2018 onwards. He also called for a new White Paper on international development, which needed to include a realistic roadmap to achieving the 0.7% target by 2030⁵.
- 1.9 The Government’s plans to implement the Sustainable Development Goals (SDGs) have been less certain, and yet this is a vital global action plan to eradicate poverty. Despite the strong leadership played by Ireland’s UN Ambassador, David Donoghue, to develop Agenda2030 in the first place, almost two years has lapsed with no clear mapping or strategic direction about how the Government will take this forward. Through our efforts on the steering committee of Coalition2030⁶, Dóchas has continued to call for a realistic National Implementation Plan, a Stakeholder Forum, as well as more funding to support civil society actions and public awareness of the SDGs. More positively, Ireland has committed to reporting on its progress to the UN in July 2018. A Senior Officials Group, chaired by the Department of the Taoiseach has now been established, as well an inter-departmental task group, to take on this task.

Civil society space and trust

- 1.10 The vibrancy of civil society, and the space to speak out and operate, remains central to Dóchas’ theory of change. Our network offers a unique space for civil society actors to work in solidarity on human rights and justice issues, and play a vital watchdog role on the SDGs. However, there has been growing recognition across the European Union that civil society space is being restricted in a number of ways, including through legislation and financing. In Ireland, that threat appears to have come mainly from constraints to independent and long-term funding, particularly for smaller agencies, as well as increasingly onerous demands on compliance, but evidence is mainly anecdotal.
- 1.11 Meanwhile, the issue of public trust has remained of critical concern for our members, with a number of public scandals continuing to generate negative media coverage of the charity sector as a whole. Dóchas’ MRBI poll in April suggested that only 43% of respondents agreed that charities used aid well. However, there was still overwhelming consensus among the public that Ireland should reach the target of 0.7% spend of GNI on ODA – with the poll stating that 80% of respondents believed that this was important.
- 1.12 Not surprisingly, charity regulation has remained a high priority, with the Charity Regulator convening a Consultative Panel to consider the introduction of new governance regulations. Dóchas made an early submission to the panel, and engaged in the public consultation process. Similarly, with the new General Data Protection Regulation (GDPR) coming into force from 25 May 2018, charities have had to invest time and resources to look at their data protection frameworks. This focus on strengthening compliance by the charity sector has been seen as positive in so far as it helps to build much needed public trust. However, there is a concern that the cost involved, especially for smaller agencies, is not being fully considered.

2. STRATEGY & PERFORMANCE

This was a year of consolidation for Dóchas Secretariat following the changes to staffing in 2016, as well as the need to refine our implementation plan. We have been able to achieve most of the targets set out in our results framework. We have also done some in-depth planning which has enabled us to refine our key priorities to ensure we can offer our members a depth of engagement, as well as a breadth of activities. Less successful has been the building up of a new team, with more changes at year end.

⁴ The CSO published a measurement of national income in July 2017 called Modified GNI (GNI*) this is intended to be a more realistic measurement of size and growth within the Irish economy.

⁵ Remarks made at the launch of Irish Aid’s Annual report

⁶ A Coalition of over 40 not for profit organisations including domestic, international and environmental NGOs and trade unions

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

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017

To evaluate progress against our strategic plan, we have identified four key performance indicators, namely:

- Progress against our four strategic pillars
- Funding and membership
- Working structures
- Human resources and systems

2.1 Progress towards our four strategic pillars

Considerable progress has been made towards each of our four strategic pillars: building expertise, building voice; building alliances, and building our network. More detailed outputs and outcomes are outlined in section three. In many cases we have exceeded our targets, but more importantly had the flexibility to adapt to meet the needs of our members and adjust to the context. Four particular achievements stand out:

- **Dóchas' convening role:** Participation in Dóchas' key events, including our AGM, annual conference and Awards ceremony, as well as our Working Groups, showed that we are playing a strong convening role for both ideas and members in the sector. Over **900** individuals attended over **47** events during 2017, including Dóchas Working Group meetings and events, AGM and Conference, Learning Events, Breakfast Briefings, Workshops, Seminars and Brainstorming sessions.
- **Dóchas engagement with Irish Aid:** We were able to develop a strong partnership with Irish Aid by engaging in a variety of ways, both formal and informal. A particular highlight was a farewell meeting with the outgoing Director General, Michael Gaffey, in June, where we facilitated a wider ranging open dialogue to discuss some of the key challenges facing the sector and INGOs specifically. We are now trying to re-establish that relationship with the in-coming team, but Dóchas has shown it has an important role to play in terms of connecting its membership with Irish Aid.
- **Dóchas policy engagement:** The establishment of a Policy Working Group in 2017 has allowed the emergence of a more informed cohesive and stronger voice from the sector. Although it has taken time and hard work to build up trust within the group, we have been encouraged by the collective effort. As a direct result, our ODA campaign to influence Budget 2018 got positive support from our members, with a number of them, including Aidlink, Gorta-Self Help Africa and Trócaire, lobbying their local TDs using our messaging. Misean Cara also co-ordinated a letter calling on the Government to meet the 0.7% target, signed on behalf of Irish faith-based development organisations.
- **Dóchas' review of policies:** We have also worked hard internally to refresh a number of policies to ensure that we are following best practice, and that our governance structures are strong. This has included changes to our Constitution (approved at our AGM in 2017), new policies on procurement and whistleblowing, and updating our governance and finance manuals. We are now in the process of strengthening our members' handbook, developing further data protection policies as well as reviewing our Employee handbook. For a small team this has involved a considerable time commitment, but sets a strong platform for the secretariat.

2.2 Funding and Membership

2.2.1 We have continued to focus on the two key sources of income – our grant from Irish Aid, and fees from members. In relation to the former, we successfully revised our results framework to ensure outcomes that are more tangible. Our dependency ratio on this grant has also gone down to 59% in 2017 (66% in 2016) - 1% higher than the target of 58% set in our MoU with Irish Aid. However, we failed to alert Irish Aid in time to our high underspend from 2016, and will need to avoid any underspend in 2018 as our MoU expires.

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

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017

- 2.2.2 We have also been able to diversify our income, mainly by attracting some corporate sponsors to our Annual Conference and Awards, as well as charging participants a fee for some events. The latter is a new departure and one that we expect to do more of in order to ensure that our events are sustainable and to limit the amount of ‘no shows’.
- 2.2.3 However, we have not been able to attract any substantial new revenue, nor identify any obvious new streams of income for the future. We did invest in some business development support at the start of the year, but the research suggested that it is an extremely difficult environment for national platforms with no obvious quick fix. It was agreed not to commit further full-time staffing as this was unlikely to ensure a suitable return on the investment.
- 2.2.4 We continued to retain our core membership, and participation levels were very strong, particularly in relation to events and Working Groups. For example, 67% of our members participated in one or more Working Group. Our membership survey, undertaken in the first quarter, also validated the focus of our strategic pillars and will allow us to market our offering better in the future. However, we did not make much progress in relation to attracting new members. More worrying is the fact that several of our smaller members struggled to pay their fees and/or participate fully, due to lack of resources.

2.3 *Working Structures*

- 2.3.1 To enable the secretariat to manage the breadth of activities, we have continued to rely on the strong functioning and energy of key working structures, including the Dóchas Board, our Working Groups, our partnership with Irish Aid, and indeed a strong team at the secretariat itself. In particular, this year, the Dóchas Board has been extremely active and engaged, which has allowed the secretariat to achieve much greater reach and impact. We were particularly pleased to have made changes to the Constitution, including enabling the recruitment of up to three external directors. We also finalised the ToRs for five sub-committees, which should help support some of the more detailed operational needs of the organisation. However, the time commitment of Directors remains a challenge.
- 2.3.2 Our relationship with Irish Aid has also been vital to our success because our aim, as a network, is to represent the concerns and interests of our members to this key donor. Admittedly, the high turnover of staff at Irish Aid in 2017 was challenging. It included the arrival of new Director General in September, and the head of the Civil Society Unit changed twice within a few months, which has made it difficult to connect. However, Dóchas has begun to establish relationships with the new personal, and it was encouraging to welcome both the Director General and new Head of Civil Society to our Board meeting in January 2018 to share their ideas and discuss the collaboration.

2.4 *Human Resources and systems*

- 2.4.1 After significant staff changes in 2016, including a new CEO and Head of Programme & Policy, this was a period of greater stability for core staff. However, the team continued to be very stretched, and it has taken time to bed down new roles and responsibilities. As a result, we were not able to complete certain tasks such as the introduction of a new Customer Relationship Management (CRM) system.
- 2.4.2 There was more staff turnover at the end of the year, with recruitment needed for a Communications & Events Officer and a Membership Engagement Manager. With such a small team, such changes inevitably bring disruption. However, we do now have a very strong plan in place, which has enabled greater clarity in relation to roles and responsibilities. We will continue to invest in staff training and team building in 2018.

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

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017

3. OUTPUTS, OUTCOMES & IMPACTS

Looking specifically at our activities in 2017, we have achieved most of the targets that we set out to achieve as defined by our results-framework. 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

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.

This pillar remained central to the network, and it was therefore where we invested most of our staff time and programme resources. It was good to record therefore an **8% rise** in engagement by members in our Working Groups, and that **67%** of our members do now participate in one or more of these groups. Further highlights from this pillar are detailed below:

Key Outcomes

Mobilising interaction, collaboration and joint learning

- 3.1.1 Dóchas Working Groups continued to form the spine of the network's activities, playing an active role in promoting best practice and peer learning. **37 members and over 300 people actively engaged in these groups.** During 2017, two new working groups were established (Policy WG and Education in International Development and Emergencies WG); one task group was promoted to a working group (Results WG); and one working group (HIV and AIDS) was retired. Other working groups remained active including: Development Education; Disability in International Development; Livelihoods, Food and Nutrition Security; Humanitarian Aid (HAWG); and Finance.
- 3.1.2 Working Groups were not only a space to share experiences, but also commission research, as well as support Dóchas' own submissions and policy positions. The **Dóchas Policy Working Group** was critical in supporting the latter. **Three working groups** (HAWG, Disability in International Development, Development Education) **produced technical briefing papers** during 2017 in order to feed into the review of Irish Aid by the Joint Committee on Foreign Affairs, Trade and Defence, while the **Development Education WG commissioned research** into the level of funding to Development Education in Ireland.
- 3.1.3 Dóchas working groups were active in engaging Irish Aid on technical and policy issues. **Two roundtables** were held between the HAWG and Irish Aid and an inaugural roundtable held between the Dóchas Policy WG and Irish Aid's Policy Unit. Irish Aid was also invited to take part in a number of meetings with the Livelihoods, Food Security and Nutrition Working Group and the **Disability in International Development Working Group.**
- 3.1.4 Dóchas working groups also engaged with external actors to promote learning within the wider sector. The **HAWG** for example organised a series of seminars on **The Grand Bargain**, inviting in outside speakers to challenge our thinking. There were **three such seminars in 2017.** They also organised a session on the security of staff in the field. The **Livelihoods, Food Security and Nutrition WG** held a meeting with the **CEO of Bioversity International.**

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

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017

3.1.5 Finally, there was useful collaboration, through meetings and virtually, to share ideas and discuss project management and results-based management issues among all the agencies, particularly through the **Results Working Group**. One notable success was the emergence of a common understanding about **Public Engagement** as a result of a number of facilitated discussions with Irish Aid. Agencies then agreed to collaborate, through Dóchas, to develop a common baseline measurement, which was carried out at the end of 2017.

Promoting sector standards and effectiveness

3.1.6 88% of Dóchas full members (38 out of 43) stated adherence to the NGO's Code of Corporate Governance in their most recent annual reports or financial statements. We have also continued to promote and support adherence to strong standards of good governance through our interactions with the Charity Regulator. For example, we sent two **submissions on Charity Governance** to the Charities' Regulatory Authority's Consultative Panel (May and December) as well as presenting to that panel. Key messages included the need for a single code, but with greater attention paid to proportionality and the costs of compliance.

3.1.7 Adherence to the **Dóchas Code of Conduct on Images and Messages** has been another important standard for the sector. There was **an 8% increase** in members returning letters, signed by their Chairs, that stated adherence to the code (90% of our members). No official complaints were received in relation to the code. As part of its promotion, we also hosted an event - "Changing a Life with Just One Swipe: Challenging Stereotypes in Communicating Development" (January).

Learning, leadership and models for change

3.1.8 Given the importance of learning for our members, Dóchas organised a number of successful learning events around topical themes. For example, we hosted an informal meeting with **John Ging, OCHA's Director of Operations** (May) and a working lunch (June) with Christine Hogan, the **new World Bank Director** representing Ireland. We provided briefings both before and after the **High Level Policy Forum on the SDGs** (July) and facilitated a breakfast briefing to discuss **Public Attitudes to Aid** (June). We also hosted a panel discussion (February) with Oxfam's policy director, Duncan Green, Senator Lynn Ruane, Tony Daly of 80:20 and journalist Justine McCarthy, on '**How Change Happens**,' together with Oxfam and 80:20 *Educating and Acting for a Better World*. It was attended by over 50 people.

3.1.9 We also organised **four events** for CEOs and senior managers to promote effective leadership and expose members to alternative business models. Events included one with author and management thinker **Charles Handy**, who spoke on organisational change and leadership in the not-for-profit sector. **Duncan Green**, Oxfam GB's Senior Strategic Adviser discussed his most widely read paper, '*Fit for the Future: Development trends and the role of international NGOs*.' James Crowley, Strategic Business Advisor, led a very well attended session at our annual conference called **Navigating for Change**. Finally, an inspiring event on **Meeting Leadership Challenges**, was held in September with former South African president **FW De Klerk**, supported by Davy's Group.

Challenges included:

3.1.10 While interaction between working groups has continued informally, we have struggled to encourage cross-learning in a more formal manner. Dóchas signed up to an online platform (Yammer) to allow members of each working group to try and create online learning forums, but engagement has been disappointing.

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

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017

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

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.

As an indicator of how active Dóchas was this year in the policy space, we made **42 entries to the Lobby Register** on behalf of the sector. According to analysis, this puts Dóchas at joint 50th place (shared with RTE) of the top 50 organisations registering returns. Along with our meetings and submissions, we continued to track our efforts at influencing, by investing in a public opinion survey which was mostly positive. Below are some highlights illustrating our efforts to strengthen the sectors ‘voice’ on international development.

Key Outcomes

Political engagement

- 3.2.1 During 2017 **Dóchas held 12 meetings with elected representatives** (TDs, Senators and MEPs) to discuss issues related to aid, the SDGs and policy coherence. In particular, our meetings and paper on **Brexit, as well as our pre-Budget submission** were very well received.
- 3.2.2 Dóchas informed Irish stakeholders on critical **EU level processes** related mainly to EU financing and aid, and the SDGs, in an effort to influence dialogue at the EU Foreign Affairs Council and the OECD DAC. We were also active in the **CSO-DAC reference group**, a global civil society alliance which works closely with the **OECD DAC secretariat and DAC members**. We were therefore able to endorse and contribute letters and briefing notes on key issues being discussed at the DAC, particularly in relation to the definition of, and integrity of ODA.
- 3.2.3 The **Joint Committee on Foreign Affairs, Trade and Defence (JCFATD)** was another important connection for Dóchas. We built a strong relationship with individual members of the committee and with the chair and clerk, resulting in Dóchas being called upon twice in 2017 to appear in front of the committee and to coordinate member engagement. The first appearance was to discuss Brexit and the challenges facing international development, and the humanitarian crises across the Middle East, Yemen, Horn of Africa and Lake Chad Basin. A number of members presented at the event, alongside a senior researcher from ODI. The second appearance was to discuss the Irish Aid review (noted above).

Effective representation

- 3.2.4 We continued to ensure a strong voice for the Irish NGO sector by participating on the Irish official delegation to **the High Level Political Forum (HLPF) on the SDGs, in New York in July**, together with Trócaire, Concern and VSO. It offered the opportunity to meet with Minister Andrew Doyle, who headed the delegation, and engage with him on the challenges and opportunities to implement the SDGs. We also participated in a meeting with EU MEPs to discuss progress on the Global Goals, together with other national platforms, and linked with the global civil society network, Action for Sustainable Development.

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

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017

Inaugural Dóchas Awards

- 3.2.5 To showcase the work of our members, we hosted our **Dóchas Awards** on 24 October. It was the first time it was a standalone event, which allowed for a good networking space, as well as the opportunity to see some of our members' work in action. 88 people attended the invite-only event, with representation from 40 members. Other key stakeholders at the event included Irish Aid and Irish national platforms like the Wheel and the Carmichael Centre. Awards were presented in four categories: Global Citizen: Bobby McCormack (Development Perspectives; Respect and Equality in Communications: Gorta-Self Help Africa; Humanitarian: Mary T Murphy (GOAL); and SDG Champion: Development Perspectives. A lifetime Achievement Award was presented to David Donoghue, former Irish Ambassador to the UN, and co-facilitator of the SDGs.
- 3.2.6 The Awards generated very positive social media interest including trending nationally on Twitter. There was also good local media coverage of some of the winners, particularly Development Perspectives in Louth. However, we did not get any national coverage, which had been one of the aims. Subsequently, GOAL arranged for Minister Simon Coveney to present Mary T Murphy with her Humanitarian Award during his visit to Ethiopia.

Promoting our work through media channels

- 3.2.7 Dóchas issued **15 press releases** and **27 blogs** during the year, while continuing to use social media channels to support the work of our members, as well as promote critical issues. In particular, we developed 'tweet sheets' and infographics to support (1) Pre-Budget Social media postings, (2) Two events in Leinster House on the positive impact of aid programmes and (3) appearances at the JCFATD. Members were also encouraged to use the **IrishAidWorks hashtag** in order to measure the success of online engagement and to bring a collective voice to the issues.
- 3.2.8 Engagement with the Dóchas website and the knowledge hub area was another important channel to promote the work of the sector. Our website received **63,583 visitors in 2017** – a 6,500 increase on 2016 figures, with 5,613 visits to the Knowledge Hub area. In order to drive traffic to the Knowledge Hub, we developed a series of recurring social media posts which we refreshed regularly (Twitter and LinkedIn) and which link to useful resources available on the website.
- 3.2.9 Finally, Dóchas commissioned another annual public opinion poll, this time by the research specialists, MRBI, to track support for aid (April). This data in turn provided useful evidence to anchor our lobbying work in relation to Budget2018. The results of the poll showed strong levels of support for overseas aid – with 80% of those polled, agreeing that it is important for Ireland's international reputation, that we keep our commitment on 0.7% spend on ODA.

Challenges included

- 3.2.10 Member engagement with CONCORD remained low during 2017. Four member organisations continued to engage in CONCORD Hubs, but most are reliant on Dóchas to relay relevant information. This is perhaps more a reflection of low policy capacity within Irish agencies to engage at the European level, whilst accepting that some members, who are already part of global federations, may well have specific offices based directly in Brussels.

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

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017

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

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.

Over 170 non-Dóchas members attended our events during 2017, suggesting we are managing to build relationships beyond our own network. Dóchas also actively participated in events both at home and overseas about the SDGs, with the CEO making a number of speeches and/or participated on panels, including representing Coalition2030 at its official launch. But our key challenge was time and limited staff capacity – with such a small team there was a limited amount we could do, and as a result this programme activity had a relatively low spend. Some key alliances are noted below:

Key Outcomes

Partnership to promote the SDGs

- 3.3.1 Given the centrality of the Sustainable Development Goals in our strategy, and the fact that **19 Dóchas members are members of Coalition2030**, we invested considerable time and resources in this coalition. We were active on the steering committee, which involved attending meetings with Minister Naughten and his team, and a meeting with Martin Fraser, the Secretary General from the Taoiseach’s office. Dóchas also played a significant behind the scenes role by actively engaging in planning, organising meetings and strengthening ways of working. We were also **Coalition spokesperson** at the main launch event in March 2017.
- 3.3.2 Our participation at the HLPF in New York is noted in paragraph 3.2.4 above, but Dóchas also conducted a joint research project with IFP (The International Forum of National NGO Platforms) into capacity development needs of civil society linked to Agenda 2030. We also continue to link with SDG Watch Europe as an avenue to engage with other national platforms.
- 3.3.3 We also continued to collaborate with domestic platforms, such as the Wheel, and other national platforms and/or global networks, to promote the SDGs and discuss wider challenges for the not-for-profit sector. For example, Dóchas’ CEO was invited to **Bangkok to participate in a conference by CSO Partnership for Development Effectiveness** on the theme of accountability and how to move the Istanbul principles forward (March). She also gave a **keynote speech to the Portuguese NGO platform** (June) which included the Portuguese Minister of State responsible for development, and the Director of OECD DAC.

Engaging with the private sector

- 3.3.4 Our strategy specifically identified the need to support members to engage with, and build new partnerships, with the private sector, so Dóchas commissioned a report on, “**Private Sector Alliances: Mapping INGO experiences**”. We then hosted a meeting of members and non-members (September) to review the findings and explore what more we could do to further the conversation. The research highlighted the varying degrees to which members are engaged with the private sector, from pursuing solely fundraising relationships to engaging the private sector as partners in development.

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

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017

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

We continued to retain and engage most of our membership, but a few small agencies struggled to find the resources to remain in the network. Another critical component of the work under this strategic pillar was to find new forms of funding by investing in business development advice. This was only partially successful – and is reported on under the financial review section. However, it was important that we strengthened some internal policies and were able to invest in some systems infrastructure, including a new server. Other key outcomes are outlined below:

Key Outcomes

Dóchas has a broad and active membership

3.4.1 At the end of 2017, we had **43 full members (2016:45) and 16 associate members (2016:18)**. Two full members left the network, with one merging, and the other leaving because it didn't feel it could actively participate, due to staff and funding constraints. A third member was struggling to find the fees. Two associate members left because they couldn't pay the fees, with two others struggling to make the payments. GOAL joined as an Associate member and has been very active in the network.

3.4.2 We completed a membership survey in the first quarter to reach out to our members about what was working well. The response rate to the survey was good with 80 people responding (30%). In general, it was felt that most of our current services are relevant with the Code of Conduct on Images & Messages identified as the most useful. Members also stated that they were committed to the network with the majority feeling that they get good value for their membership fee. Respondents identified a number of areas for improvement, which have been reflected in our planning for 2018. For example, there was a suggestion to offer more learning events and/or services to small members, as well as continuing to facilitate the conversations with Irish Aid and create more spaces to show-case the work of our members.

Dóchas staff and Board are clearly accountable for the organisation's performance

3.4.3 The Board continued its work around strengthening the organisation, meeting five times as a full Board, as well as through five sub-committees. A key focus was on strengthening our own governance practice, and as a result, we have updated our Constitution, governance manual and finance manual. We have also introduced a Code of Conduct for Directors, developed a new Procurement Policy and a Whistleblowing Policy.

3.4.4 In November, the Board held an away day, which reflected on some of the key strategic issues that may affect the delivery of our plan. It included speakers on the political environment, the governance space, as well as the importance of promoting innovation by national platforms. A recommendation was the need to refine our key priorities to ensure a more manageable workload for the team. Two operational planning sessions with the team were subsequently held to manage that, and the CEO reported back to the Board in January.

Challenges included

3.4.5 With such a small team, and further staff turnover, it remained a very busy year for the secretariat. At times we were very stretched. As a result, we did have to delay investment in a new CRM system. We also had to unexpectedly invest time and resources into completing a data audit review, as well as training on the new General Data Protection Regulation (GDPR). As a result, we will be developing a number of new policies to ensure we are compliant with the new regulation.

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

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017

3.4.6 We began a scoping study to consider ways of simplifying our fee structure and definitions, which included benchmarking with other networks in order to consider other options. From the research, it is clear that we need to make changes, not least to ensure we are more in line with SORP definitions of income. However, it wasn't possible to engage the membership in this conversation. With a new full time Membership Engagement Manager in mid 2018, we hope to conclude this piece of work.

4. FINANCIAL REVIEW

Key financial indicators








4.1 We exceeded our income target (€413k) by €12k in 2017, bringing it to a total of €425k. We were able to raise more in corporate sponsorship and ticket sales for the annual conference than expected. However, we did not secure any substantial new core funding despite efforts to meet with foundations and other corporate donors.

4.2 Expenditure totalled €432,151 in 2017, leaving a deficit of €7,115, which was financed from reserves.

4.3 The investment made in business development in the first quarter helped us to identify some key strengths and weaknesses of our funding model, as well as benchmark against other similar platforms. However, the recommendations did not offer any easy solutions. It was agreed then not to invest further staff time in business development due to the low rate of expected return. Instead, it was agreed to invest in a full time Membership Engagement Manager, from 2018, to ensure that we retain and grow the network, whilst looking to strengthen income streams around events and the conference.

4.4 There were no other major projects or activities that were not achieved. Worth noting however that an unexpected cost that did arise was the need to do a data audit in order to be compliant with the new GDPR regulations that will come into force on 25 May 2018.

4.5 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 for 2017:

-  Total membership income as percentage of total income: 30% (2016:31%)
-  Income from Associate Members as percentage of total income: 2% (2016:1%)
-  Government income as a percentage of total income: 59% (2016: 66%)
-  Unrestricted reserves as a percentage of total income: 82% (2016: 86%)
-  Staff costs as a % of total expenditure: 63% (2016:63%).
-  Office costs as a % of total expenditure: 15% (2016:20%).
-  Programme costs (including staff) as a % of total expenditure: 73% (2016:43%).

Political contributions

4.6 There were no political contributions in 2017, and as a result no disclosures are required under the Electoral Act, 1997.

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

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017

5. RESERVES POLICY

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

The total reserves of €350,574 are detailed in Note 13 to the financial statements.

Dóchas held financial reserves to protect the organisation from unforeseen set-backs. The level of reserves is outlined in the Dóchas Reserves Policy. It was reviewed and updated annually by the Board of Dóchas.

The Reserves Policy was informed by the Dóchas Risk Register (see below). 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) were managed by ensuring that sufficient deposits were held on short notice and by retaining sufficient reserves to cover short term fluctuations in income.

6. PRINCIPAL RISKS AND CONCERNS

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

- 6.1 **Members' Corporate Governance:** The importance of protecting the reputation of the sector by ensuring strong accountability standards, remains of key concern for Dóchas. This risk remained high/red throughout the year because it was felt that we needed to strengthen our controls in this area, whilst also accepting that Dóchas has limited control to determine an individual agency's governance practice beyond promoting standards of good practice. The Board's Sub-Committee on Governance has been tasked with looking at this issue, which will include articulation of our expectations by members, in the event of an incident, in our Members Handbook.
- 6.2 **Staffing:** Turnover of staff remained a key risk for the organisation, given the small size of the team. This risk was red/high at the start due to several staff changes, and medium/amber at the end of the year. We were able to strengthen our mitigation actions, including holding a successful staff away day, and reviewing with the team, the employee handbook. It was also important that the Board's Sub-Committee on Human Resources and Remuneration finalised their terms of reference and met in December around remuneration and staffing issues. Two staff left the organisation, with replacements sought for a full-time Membership Engagement Manager, and Communications & Events Officer. We will complete an external review of our Employee Handbook in 2018.
- 6.3 **Income:** Given our dependency on two key income streams, membership fees and a grant from Irish Aid, this remained a 'medium/amber' risk during the year. However, we successfully reported on our grant to Irish Aid, and got the contract renewal on time.
- 6.4 **Reputation:** This risk also remained 'medium/amber' for much of the year as a result of the staff changes at Irish Aid, one of our key stakeholders. To uphold our credibility, reputation and legitimacy, it was important that we actively managed this relationship on multiple levels.
- 6.5 Risks related to leadership, financial oversight remained 'low/green' throughout most of the year, mainly because we had strong controls in place to manage the risks.

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

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017

7. FUTURE PLANS FOR 2018

External challenges and opportunities

- 7.1 The external environment will offer a number of opportunities for Dóchas particularly in the first quarter of 2018. Specifically, with Irish Aid developing its White Paper by July, and Ireland due to finalise its Voluntary National Review on the SDGs (May), we will need to engage in these consultation processes to ensure that the voice of our members is heard. More broadly, we will continue to work through our “build our voice” pillar to maximise the relatively favourable political climate, including interest from the Taoiseach and Minister of Foreign Affairs and Trade on strengthening Ireland’s global presence, and DFA’s focus on securing a Security Council seat for Ireland in the 2020 election.
- 7.2 But there is also likely to be considerable political uncertainty throughout the year, not least due to the ongoing issues related to Brexit and the possibility of a new election in Ireland this year. At the European level, Brexit negotiations will continue to have major implications on the positive role played by DFID in shaping progressive development and humanitarian policy, and we know already, that the UK’s departure will leave a huge funding gap in the European Development Fund that needs to be managed. Dóchas will continue to engage in European policy debates through the OECD DAC, as well as concentrate on the 2018 public consultation of the European Union’s Multi-annual Financial Framework (MFF), through CONCORD. The MFF includes decisions relating to EU development and humanitarian funding post 2020.
- 7.3 We also need to be very conscious of the on-going external challenge related to public trust towards the charity sector in Ireland, particularly if new scandals emerge, whilst using the opportunity to engage with the Charity Regulatory Authority to develop a new governance code. Strengthening Dóchas’ own crisis communications will need to become an internal priority, although we have limited resources in this regard. We will also lead a sector-wide discussion on innovations and methods in relation to public engagement by making it the theme of our annual conference, which is titled: “**Changing the narrative – building support for global development.**” We will be hoping that the conference will lead to greater interest among members to work collectively on public engagement, but new funding sources will need to be found if Dóchas is to take on a more active role. Meanwhile, we will continue to work closely with other Irish national platforms to ensure that the charity sector is consulted on, and aware of, any changes related to governance standards and data protection law.

Internal challenges and opportunities

- 7.4 2018 will be an important year for the Dóchas secretariat as we are mid-way through our strategic plan. In addition then to delivering on a busy programme of activities, we will need to conduct a mid-term review, and consult with members to check in and/or adjust our deliverables. Based on the review, we also expect to negotiate a new grant with Irish Aid in the fourth quarter, as our current three-year MoU expires on 31 December.
- 7.5 Engaging with our members to ensure that we are delivering relevant events and services will remain vital to our success. However, given the small size of the team, and our limited budget, we know that we need to be strategic. In 2017, the team was stretched at times, whilst acknowledging how much was achieved. Our budget will be at a similar level in 2018, so we will need to find a realistic balance that also allows time for new team members to come on-board. As such, we need to consider ‘doing less’ perhaps, but ensuring that what we do, is both strategic and effective.
- 7.6 In order to ensure greater strategic focus, and following planning sessions at the end of 2017, we will continue to work across all four strategic pillars as much as possible. However, we will aim to prioritise work on public and political engagement where we can, even if it means less time to commit to the operational work of the SDG Coalition, and working on horizon scanning and an innovation strand. We will also need to rely more heavily on the efforts of our members to drive forward the action plans of each Working Group.

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

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017

- 7.7 Naturally, securing more diverse and new forms of funding will remain a priority, but we will no longer have specific staff capacity to dedicate towards this. Maximising current income streams through investment in our conference sponsorship and other events, as well as looking at simplifying the membership fee process, will remain the focus.
- 7.8 As always, the success of Dóchas will continue to rely heavily on the active participation of our members, our Board, and other key stakeholders. We need to make sure we are listening to their needs, and responding accordingly. Only then can we continue to create the spaces that are relevant to their own effectiveness in order to deliver transformative change to the people that they serve.

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 2017, there were 43 full members whose guarantee is limited to €6.35 each. This guarantee continues for one year after membership ceases.
- 8.2 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*”.

Appointment of directors

- 8.3 The Board of Dóchas comprised ten directors in 2017, although provision was made for up to 12 members, following changes to our Constitution in May. There is also provision made to elect up to three external Directors at any one time. Each director is elected by the members at the Annual General Assembly.
- 8.4 At the 2017 AGM, three Directors were re-elected to serve second three-year terms, including the external Director; two Directors were re-elected to serve a second three-year term after completing one-year; and two new Directors were elected to the Board. One Director was not re-elected following the completion of their first term.
- 8.5 At the first Board meeting following the AGM (June 2017): the serving Chairperson was re-elected to serve a further year; a new Vice Chairperson was elected for one-year; and the serving Treasurer was re-elected to serve a second one-year term.

Directors’ induction and training

- 8.6 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.

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

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017

Organisation

8.7 The Board of directors administers the company. The Board met five times during the year, with an average of seven members attending each meeting. We also held an away day with only one absentee. There were no emoluments paid to directors.

8.8 The work of the Board was supported by five sub-committee's focusing on:

- **Finance, Audit and Risk (FARC):** This committee, established in 2014, met 5 times in 2017. It was responsible for monitoring financial management and practice, as well as reviewing the organisational risk register, annual budget and reserves policy. During 2017 the committee also reviewed and approved the Dóchas Procurement Policy and Finance Manual.
- **Governance:** This committee was initially established to take forward the recommendations related to Dóchas' Constitution and Board self-assessment. Given the importance of ensuring high standards of governance at Dóchas, it became a permanent committee in 2017. It met 5 times during the year, and its actions included finalising a suite of governance documents (Ref: Section 2.1, bullet point 4), including a Code of Conduct for Directors, the Governance manual and a new whistleblowing policy. It also advised on Dóchas' submission to the Charity Regulatory Authority.
- **Funding and Membership:** This committee was established in 2013 to look at diversifying income streams, expand the membership and investigate cost savings for members. The committee met twice in 2017 to review the report of the Business Development Advisor and make recommendations for future funding plans.
- **Nominations:** This is a new committee tasked with identifying any skills and competencies gaps of the Dóchas Board, and then encouraging qualified people to come forward. It met formally once in 2017 to discuss the appointment of external directors.
- **Human Resources and Remuneration:** This committee was established in 2016 on an ad hoc basis and became a permanent committee in 2017. It met once during the year to agree remuneration for staff and discuss HR policy related issues.

8.9 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.

9. FURTHER INFORMATION

More information on Dóchas activities in 2017 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.

11. RESULTS AND YEAR END POSITION

The results for 2017 are set out in the "Statement of Financial Activities" on page 24. The overall outcome for the year was in line with expectations and is considered satisfactory.

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

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017

12. DIRECTORS

Sharan Kelly, Tearfund Ireland (Chairperson)
John Fitzsimons, Camara Education (Vice Chairperson)
Paul O'Brien, Plan International Ireland (Treasurer)
Vincent Cunningham, Habitat for Humanity (Ireland) (Resigned 22/02/2018)
Olive Towey, Concern Worldwide
Niamh Carty, Oxfam Ireland
Heydi Foster-Breslin – Mísean Cara
Gerard Egan, External Director
Finola Finnan, Trócaire (Appointed 12/05/17)
Siobhán McGee, ActionAid Ireland (Appointed 12/05/17)
Isabella Rae, Gorta – Self Help Africa (Resigned 12/05/17)
Catrina Sheridan, Sightsavers (Resigned 02/10/17)

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.

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

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

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017

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. BOOKS OF ACCOUNT


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

16. AUDITORS

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

Signed on behalf of the Board of directors:

Director: 
Sharan Kelly (Chairperson)

Director: 
Paul O'Brien (Treasurer)

Date: 27 March 2018

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

INDEPENDENT AUDITORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2017

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Dochas for the year ended 31 December 2017, which comprise 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 2017 and of its deficit 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 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

We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

INDEPENDENT AUDITORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2017

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 4, 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 2017

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
Roseanna O'Hanlon

for and on behalf of

Raye Horwath
Rastou Charleton
Chartered Accountants and Statutory Audit Firm
Marine House
Clanwilliam Court
Dublin 2

Date: 27 March 2018

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

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2017
(Incorporating the Income and Expenditure Account)**

	Note	Unrestricted 2017 €	Restricted 2017 €	Total 2017 €	Total 2016 €
INCOME AND ENDOWMENTS FROM:					
CHARITABLE ACTIVITIES					
- Subscriptions for the year		129,356	-	129,356	131,551
- Irish Aid Grant		250,000	-	250,000	250,000
- European Commission Grant-EYD2015		-	-	-	24,327
OTHER ACTIVITIES	2	30,404	15,250	45,654	10,616
INVESTMENTS					
- Deposit interest		26	-	26	172
TOTAL INCOMING RESOURCES		409,786	15,250	425,036	416,666
EXPENDITURE ON:					
CHARITABLE ACTIVITIES	5	412,311	-	412,311	317,289
RAISING FUNDS	6	3,383	-	3,383	5,713
OTHER	7	16,457	-	16,457	15,115
TOTAL RESOURCES EXPENDED		432,151	-	432,151	338,117
NET (EXPENDITURE) INCOME FOR THE YEAR		(22,365)	15,250	(7,115)	78,549
Total funds brought forward	13	357,689	-	357,689	279,140
Total funds carried forward	13	335,324	15,250	350,574	357,689

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 2017

	Note	2017 €	2016 €
FIXED ASSETS			
Tangible assets	9	7,232	7,343
CURRENT ASSETS			
Debtors	10	18,954	43,375
Cash at bank and in hand	11	337,219	323,719
		356,173	367,094
CREDITORS; amounts falling due within one year	12	(12,831)	(16,748)
NET CURRENT ASSETS		343,342	350,346
TOTAL NET ASSETS		350,574	357,689
THE FUNDS OF THE CHARITY:			
Unrestricted funds	13	335,324	357,689
Restricted funds	13	15,250	-
Total Charity Funds	13	350,574	357,689

Signed on behalf of the Board:


 Sharan Kelly (Chairperson)
 Director


 Paul O'Brien (Treasurer)
 Director

Date: 27 March 2018

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

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2017

	Note	2017 €	2016 €
Cashflow from operating activities:			
(Deficit) / Surplus for the year		(7,115)	78,549
Depreciation		3,146	2,539
Decrease / (Increase) in Debtors		24,421	(14,002)
Decrease in Creditors		(3,917)	(18,576)
		-----	-----
Net cash generated from operating activities		16,535	48,510
Cashflow from investing activities:			
Purchase of fixed assets	9	(3,035)	(4,675)
		-----	-----
Increase in cash and cash equivalents		13,500	43,835
Cash and cash equivalents at beginning of year		323,719	279,884
		-----	-----
Cash and cash equivalents at end of year		337,219	323,719
		=====	=====

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

1. ACCOUNTING POLICIES

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 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.

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)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

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.

CREDITORS

Short term creditors are measured at the transaction price.

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.

1.1 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.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

2. OTHER INCOME

	Unrestricted 2017 €	Unrestricted 2016 €
Annual conference sponsorship	18,500	10,175
Working group activity	6,816	-
Other income	5,088	441
	<u>30,404</u>	<u>10,616</u>
	Restricted 2017 €	Restricted 2016 €
Coalition2030	15,250	-
	<u>15,250</u>	<u>-</u>

3. NET INCOME RESOURCES

Net income resource is stated after charging the following items:

	2017 €	2016 €
Depreciation	3,146	2,539
Auditors remuneration – Audit	3,727	3,690
Operating lease – land and buildings	30,000	27,250
	<u>36,873</u>	<u>33,479</u>

4. EMPLOYEES AND REMUNERATION

The average number of staff employed by the company during the year was 5 (2016: 4).

Staff costs were as follows:

	2017 €	2016 €
Salaries	230,450	186,358
Social Welfare Costs	24,629	19,124
Pension Costs	12,941	6,480
	<u>268,020</u>	<u>211,962</u>

The remuneration of the Chief Executive Officer in 2017 amounted to €75,660 (2016: €68,840) and a pension contribution of 10% of salary. Remuneration includes salaries and benefits in kind. No other employee had remuneration greater than €60,000.

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 €172,134 (2016: €192,838) in the year.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

5. DIRECT CHARITABLE EXPENDITURE

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

	Unrestricted	
	2017	2016
	€	€
Direct Costs	224,917	144,003
Support costs		
Staff costs	132,017	115,805
Office running costs	25,772	28,455
Rent, rates, cleaning and maintenance	29,605	29,026
	-----	-----
	412,311	317,289
	=====	=====

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.

6. EXPENDITURE ON RAISING FUNDS

	Unrestricted	
	2017	2016
	€	€
Support Costs		
Staff costs	1,568	3,818
Office running costs	539	938
Rent, rates, cleaning and maintenance	1,276	957
	-----	-----
	3,383	5,713
	=====	=====

7. OTHER EXPENDITURE

Governance costs:

	Unrestricted	
	2017	2016
	€	€
Staff costs	9,136	7,636
Office running costs	1,078	1,875
Rent, rates, cleaning and maintenance	2,553	1,914
Professional Fees	3,690	3,690
	-----	-----
	16,457	15,115
	=====	=====

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

8. BREAKDOWN OF SUPPORT COSTS BY ACTIVITY

	Charitable activities €	Fundraising €	Other €	Total 2017 €	Total 2016 €
Staff costs	132,017	1,568	9,136	142,721	127,259
Office running costs	25,772	539	1,078	27,389	31,268
Rent, rates, cleaning and maintenance	29,605	1,276	2,553	33,434	31,897
Professional fees	-	-	3,690	3,690	3,690
	<u>187,394</u>	<u>3,383</u>	<u>16,457</u>	<u>207,234</u>	<u>194,114</u>

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

9. TANGIBLE FIXED ASSETS

	<u>Fixtures and Fittings</u> €	<u>Computers</u> €	<u>Total</u> €
<u>Cost</u>			
At 1 January 2017	21,522	28,254	49,776
Additions	-	3,035	3,035
	<u>21,522</u>	<u>31,289</u>	<u>52,811</u>
At 31 December 2017			
<u>Depreciation</u>			
At 1 January 2017	18,301	24,132	42,433
Charge for the year	1,412	1,734	3,146
	<u>19,713</u>	<u>25,866</u>	<u>45,579</u>
At 31 December 2017			
<u>Net Book Value</u>			
At 31 December 2017	<u>1,809</u>	<u>5,423</u>	<u>7,232</u>
At 31 December 2016	<u>3,221</u>	<u>4,122</u>	<u>7,343</u>

10. DEBTORS

	2017 €	2016 €
Amounts due within one year:		
Subscriptions due	6,247	33,372
Prepayments and other debtors	12,707	10,003
	<u>18,954</u>	<u>43,375</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 2017

11. CASH AND CASH EQUIVALENTS

	2017	2016
	€	€
Cash at bank and in hand	337,219	323,719

12. CREDITORS (Amounts falling due within one year)

	2017	2016
	€	€
Creditors and accruals	7,478	11,545
Payroll taxes	5,353	5,203
	<u>12,831</u>	<u>16,748</u>

13. RESERVES

Movement in funds:

	Balance 01/01/17	Income	Expenditure	Balance 31/12/17
	€	€	€	€
Unrestricted funds				
General reserve	357,689	409,786	(432,151)	335,324
Restricted funds				
Coalition2030	-	15,250	-	15,250

14. COMMITMENTS

- (i) The 2018 Annual Plan allows for expenditure in 2018 of €469,316.
- (ii) Leasing commitments on non-cancellable operating leases are set out below:

	2017	2016
	€	€
Not later than 1 year	30,000	30,000
Later than 1 year and not later than 5 years	75,000	105,000
	<u>105,000</u>	<u>135,000</u>

On 1 July 2016, the company entered into a 10-year lease agreement, with a break option after 5 years.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

15. TAXATION

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

16. LEGAL STATUS OF THE COMPANY

The company is limited by guarantee and has no share capital. At 31 December 2017, there were 43 members (2016: 46), whose guarantee is limited to €6.35 each.

17. POST BALANCE SHEET EVENTS

No significant events have taken place since the year end that would result in adjustment to 2017 financial information or inclusion of a note thereto.

18. CONTROLLING PARTY

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

19. 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 €12,941. In addition, payments are made directly to a staff member to enable them to make their own pension arrangements.

20. APPROVAL OF ACCOUNTS

These accounts were authorised and approved by the Board of directors on 27 March 2018.

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL DEVELOPMENT
ORGANISATIONS (COMPANY LIMITED BY GUARANTEE)
DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31
DECEMBER 2017
(NOT COVERED BY THE AUDITORS REPORT)**

	2017 €	2016 €
Incoming resources		
Membership subscriptions	129,356	131,551
Irish Aid Grant	250,000	250,000
European Commission Grant – EYD2016	-	24,327
Other income	45,654	10,616
Deposit interest	26	172
Total incoming resources	425,036	416,666
<u>Resources expended</u>		
<u>1. Core Costs</u>		
Staff Salaries and pensions	142,721	127,259
Relocation Costs	-	9,273
Rent, Rates, Cleaning & Maintenance	33,434	31,897
Postage & Stationary	349	2,175
Bank & Government Charges	480	358
Auditors Remuneration	3,690	3,690
Legal Fees	7,897	2,065
CEO Expenses	3,690	886
Training	2,925	60
Telephone & Internet	2,223	2,445
Light & Heat	2,446	2,180
Meetings, IT & Communications	3,290	3,243
Miscellaneous	245	676
Insurance	698	1,623
Recruitment	-	357
Bad Debts	-	3,388
Depreciation	3,146	2,539
Total Core Costs	207,234	194,114

**DÓCHAS – THE IRISH ASSOCIATION OF NON-GOVERNMENTAL DEVELOPMENT
ORGANISATIONS (COMPANY LIMITED BY GUARANTEE)
DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31
DECEMBER 2017
(NOT COVERED BY THE AUDITORS REPORT)**

	2017 €	2016 €
2. Project Work		
Programme Staff salaries and pensions	128,929	67,401
NGO Cooperation	-	(843)
Public Engagement	-	115
Build Expertise	40,800	6,640
Build our Voice	20,429	35,506
Build Alliances	7,224	2,272
Build our Network	27,535	8,585
EYD 2015	-	24,327
	-----	-----
Total Project Work	224,917	144,003
	-----	-----
Total Expenditure	432,151	338,117
	-----	-----
(Deficit) Surplus for the year	<u>(7,115)</u>	<u>78,549</u>