

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

**Directors' Report and Financial Statements  
For the Year Ended 31 December 2018**

**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 - 3
Directors' Report	4 - 19
Independent Auditors' Report	20 - 22
Statement of Financial Activities	23
Balance Sheet	24
Statement of Cash flows	25
Notes to the Financial Statements	26 - 33
<b>The following pages do not form part of the audited financial statements:</b>	
Detailed Statement of Financial Activities	34 - 36

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

**Company Information**

---

<b>Chairperson:</b>	Sharan Kelly	
<b>Treasurer:</b>	Peter McDevitt	
<b>Board of Directors:</b>	Sharan Kelly, Tearfund Ireland (Chairperson) Siobhán McGee, ActionAid Ireland (Vice Chairperson) Peter McDevitt, Self Help Africa (Treasurer and Company Secretary), Elected 3/5/18 Niamh Carty, Oxfam Ireland, Resigned and re-elected 3/5/18 Heydi Foster-Breslin – Mísean Cara, Resigned and re-elected 3/5/18 Paul O'Brien, Plan International Ireland Gerard Egan, External Director Finola Finnan, Trócaire Louise Supple, Concern Worldwide, Elected 3/5/18 Charlie Lamson, Sightsavers, Elected 3/5/18 Vinnie Cunningham, Habitat for Humanity Ireland (Treasurer), Resigned 9/2/18 John Fitzsimons, Camara Education (Vice Chairperson), Resigned 3/5/18 Olive Towey, Concern Worldwide, Resigned 3/5/18 Grace Milton, External Director, Elected 31/1/19	
<b>CEO:</b>	Suzanne Keatinge	
<b>Secretary:</b>	Peter McDevitt	
<b>Key management Personnel:</b>	Anna Farrell	(Finance and Operations Manager)
	Louise Finan	(Head of Programme and Policy)
	Muireann Kirrane	(Membership Engagement Manager)
	Lia Flattery	(Communication and Events Officer)
<b>Auditors:</b>	Crowe Ireland Chartered Accountants and Statutory Audit Firm Marine House Clanwilliam Place Dublin 2	
<b>Bankers:</b>	Allied Irish Banks plc 40/41 Westmoreland Street Dublin 2	
<b>Registered Office:</b>	Suite 8 Olympic House 17-19 Pleasants Street Dublin 8 D08 H67X Ireland	

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

**Company Information**

---

**Company Number:** 94384

**CHY Number:** CHY6410

**Charity Regulatory  
Number:** 20011680

**List of Members:**

**Full Members (44):**

- 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
- GOAL
- 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
- Proudly Made in Africa
- Self Help Africa
- SERVE in Solidarity Ireland
- Sightsavers Ireland
- Suas Educational Development
- Tearfund Ireland
- The Hope Foundation
- The National Council of Ireland YMCA Trust
- Trócaire
- UNICEF Ireland
- Vita
- Voluntary Service International
- Voluntary Service Overseas
- Volunteer Missionary Movement
- Volunteers in Irish Veterinary Assistance
- War on Want Northern Ireland
- World Vision Ireland

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

**Company Information**

---

**Associate Members (15):**

Addressing the Unaddressed  
Age Action Ireland  
Aiding Resources  
ATD 4th World  
Development Studies Association Ireland  
Eco Unesco  
Electric Aid  
Financial Justice Ireland  
Front Line Defenders  
Global Action Plan  
Irish National Teachers Organisation - Global Solidarity Network  
Irish Nurses and Midwives Organisation  
Society of St Vincent de Paul  
Special Olympics Europe / Eurasia  
Wezesha

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

**Directors' Report  
For the Year Ended 31 December 2018**

---

The directors submit their report and financial statements of the Company for the year ended 31 December 2018.

**1. Mission and Purpose**

- 1.1 Dóchas, the Irish Association of Non-Governmental Development Organisations, is a vibrant network of **44 full members and 15 associate members**, who are committed to connecting, inspiring and representing people and organisations working for global justice.
- 1.2 Our vision to contribute towards a “world where poverty and marginalisation are unacceptable, and where every person has the right to live a life in dignity and purpose” remains essential. We continue to be driven by a strong belief that collaboration to influence that change is more important than ever because it is by working together on shared solutions, and amplifying the voice of civil society, that we can affect transformative change.
- 1.3 Our purpose continues to be relevant: “to act as a meeting place and a leading voice for organisations that want Ireland to be a world leader in efforts to bring about global justice”. We did that through two flagship events in 2018 – our annual conference and awards; through our learning events and working groups; through engagement by our Board, and networking with members. The network remains vibrant, with our members showing their commitment to work together despite considerable pressures on their time and finances.
- 1.4 The Sustainable Development Goals remain a key reference point, particularly for our policy work, as this inspiring holistic roadmap demands coherence across human rights, development, environmental and humanitarian actors. It also demands strong partnership between civil society, governments and the private sector to deliver transformative change. Creating spaces and avenues for exchange is central to the purpose of Dóchas.
- 1.5 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 well as completed a mid-term review.

***Background & Context***

- 1.6 The Irish political context remained positive throughout 2018, including no change in political representation, and the Ministers' strong engagement in international development and humanitarian issues. The Government's launch of “Global Ireland 2025” in June was described in their press statement as the most “ambitious renewal and expansion of Ireland's international presence ever undertaken”. The Department of Foreign Affairs and Trade has also been investing in its Security Council Campaign bid for a seat in 2021, with active Ministerial participation at key global events on the SDGs, the Compact on Migration and climate change. In launching **Irish Aid's 2017 annual report** the Minister for Foreign Affairs and Trade with responsibility for Brexit, Simon Coveney, TD, said “we don't do military, but we do excellent humanitarian and development work.”
- 1.7 This strong Irish political engagement was backed up by a renewed financial commitment in Budget 2019. The aid budget increased by an extra €110 million, which is expected to bring the total aid spend up to 0.31% of GNI for 2019. However, there was no appetite to agree a roadmap, despite repeated calls by civil society to ensure a planned increase to reach the 0.7% target of GNI towards Overseas Development Assistance.

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

**Directors' Report  
For the Year Ended 31 December 2018**

---

- 1.8 The Irish context was set against a backdrop of increasing uncertainty, and fragmentation, in Europe and at the global level. The space for civil society to operate and advocate remained restrictive, particularly for human rights and environmental activists working to protect marginalised communities, including women, internally displaced people (IDPs) and refugees, and minorities. Meanwhile humanitarian access in Syria, Yemen and Myanmar was extremely limited, and forgotten crises, such as South Sudan and DRC continued to worsen. Climate-related disasters continued, and there was a hardening towards pro-security response policy towards migrants and refugees.
- 1.9 Irish Aid continued to engage strongly with Dóchas members, particularly during the consultations around their white paper process. The human rights unit of the Department of Foreign Affairs and Trade (DFAT) re-instated the civil society forum this year, with Dóchas returning as a participant. However, the implementation group to monitor the Business and Human Rights Action plan, following its launch in November 2017, did not materialise.
- 1.10 In February, the Irish media ran with negative coverage of safeguarding practices in the INGO sector, with critical coverage also in the UK press. It is unclear how far this has directly impacted on public trust in the sector, but trust remained low. However, there remains good collaboration among national platforms to find ways of developing a positive narrative about the role of the voluntary and charity sector in Ireland.
- 1.11 There was a lot of activity in the regulatory space, principally in relation to the publication of the **Charity Regulatory Authority's new governance** code on 7 November. Guidelines are expected in the coming year.

## **2. Strategy & Performance**

### *Findings of our mid-term review*

A critical feature for Dóchas was our mid-term strategic review. We are three years into our five-year strategy so it was appropriate that we took the time to reflect on our achievements in order to refine our focus for the coming two years. The final report made a number of recommendations, but three key findings to highlight:

- “The overall picture is a very positive one: in challenging circumstances, including almost complete turnover of staff, the Secretariat provides services that are highly valued by members of the network. Attitudes and culture seem well-matched to Dóchas’ primary role, as stated in the Strategy, of connecting members and helping them to collaborate”.
- Our strategy remains relevant despite substantial changes in the external environment, “both positive such as the SDGs and negative such as recent NGO scandals and the weakening of multilateral action internationally”. However, it recommended a shift in emphasis in relation to our strategic pillars, with pillar 3 – “building alliances” – and pillar 4 – “building our network” – seen as supporting the first two in a more strategic way.
- A number of challenges were identified but a central one remained our staffing levels. “The secretariat is severely stretched”, the report said, with a recommendation that we seek more funding “for one or two more posts focused on services to members, especially in facilitating Working Groups and linking them to each other and the Board”.

### **The team**

As with any small team, the strong performance of staff and teamwork was the backbone to the delivery of our strategy. This shone through particularly at the time of our conference and awards, with everyone committed to ensuring these were a success. The recruitment of a Communications & Events Officer (Jan), and a Membership Engagement Manager (April) added considerable value to the team; and we benefitted from two interns throughout the year, and two volunteers from the Washington-Ireland programme.

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

**Directors' Report  
For the Year Ended 31 December 2018**

---

**The Board**

The engagement of the Board was another critical feature that allowed Dóchas to deliver on its ambitious strategy. Board meetings remained regular and strategic, and the makeup of the Board has ensured we remain in touch with the membership, whilst also offering support in a number of technical areas, particularly in relation to membership management, financial management and human resources. *(See also section 8)*

**3. Outputs, Outcomes & Impacts**

Looking specifically at our activities in 2018, 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**

Critical to our mission is our ability to connect with our members in relevant and appropriate ways. We strive to engage them through relevant learning groups and events; sharing information through communications and networking; and promoting common standards particularly in relation to governance. In 2018, we invested most of our staff time and programme resources on this strategic pillar, including delivering two high quality events: our annual conference and Awards ceremony. Engagement by members in our Working Groups remained high with 66% of our members participating in one or more of these groups. As well as establishing new groups, including on safeguarding, there was significant collaboration in relation to the white paper consultation process, GDPR, and governance. Further highlights from this pillar are detailed below.

**Key Outcomes**

- 3.1.1** Over 230 people participated in our annual conference, “Changing the Narrative,” on 3 May in Croke Park, which focused on the critical theme of public engagement. We got challenging artists and speakers to ensure a thought-provoking event. Members shared their innovations and ideas on this issue through breakout sessions. It was also a critical networking space, between members, and with other stakeholders, such as Irish Aid, the Charity Regulator, and others from domestic platforms and academics.
- 3.1.2** The Dóchas Awards (5<sup>th</sup> December) was primarily targeted at celebrating the work and commitment of our members, and attracted 89 participants from 25 organisations. Central to its success, was an interview with Mary Robinson, who was given our Lifetime Achievement Award. She was both inspiring and thought-provoking. External judges from beyond our sector, got to learn more about Dóchas’ work by evaluating the nominations. We received 28 nominations for the three Awards: Global Citizen; Innovation; Respect & Equality in Communications.
- 3.1.3** Dóchas working groups remained active, with 66% of our membership (35 members) and almost 260 individuals actively engaging with them. They also evolved to ensure they were relevant to members. As a result, one new working group was established (Safeguarding); and the Finance Working Group (WG) expanded its remit to discuss governance and compliance.



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

**Directors' Report  
For the Year Ended 31 December 2018**

---

- 3.1.4** Working Groups remained an important space for members to share experiences, and commission joint research. For example, the Dóchas Policy Working Group led a consultative process to develop a briefing paper on the principles of Leave No-One Behind and commissioned research to identify which policy areas the membership focuses on and how these are linked to the SDG agenda. The Results Working Group commissioned research on Public Engagement to develop a shared set of baselines that each organisation can use.
- 3.1.5** Dóchas promoted learning by organising and facilitating a number of events for our members. We held 61 meetings and events in 2018 the highest number of events in recent years, welcoming 764 individuals through our doors. We aimed to create relevant, challenging space for our members, including:
- Seminars that brought thought-leaders and experts to engage on development and humanitarian policy trends e.g.: (1) Humanitarian and development trends with Hugo Slim, Director of Policy with ICRC and Jamie Atienza with Oxfam US, attended by over 50 participants (Jan); (2) Supporting local entrepreneurship with the Washington-based, Aspen Network of Development Entrepreneurs (ANDE) (Feb); (3) EU development and humanitarian policy and funding (May) hosted by the EU Commission's offices with speakers from Caritas, Irish Aid, ECDPM and the European Council on Foreign Relations; (4) Dr Pablo Yanguas, author of *'Why We Lie about Aid: Development and the Messy Politics of Change'* (Nov).
  - Promoting effective leadership by hosting senior level meetings on critical topics, including a CEO breakfast meeting to discuss the political context in Ireland.
  - Facilitating a number of meetings for visiting experts or organisations, including philanthropist, Amanda Hanley; the World Bank Group; and Michael Sheldrick's Global Citizen.
- 3.1.6** Strengthening members' efforts to adhere to strong standards of good governance continued to be a priority, and, with a review underway by the Charities Regulator to develop a new code (Nov), it was important that we engaged. Members of the Finance, Governance and Compliance WG fed into the drafting process over the summer, and a representative participated on the CRA advisory panel. Dóchas also linked with the CVC Governance Working Group, which includes the Wheel, CII, Boardmatch and the Carmichael Centre to ensure a joint sector response to governance and compliance regulations.
- 3.1.7** With the introduction of the new General Data Protection Regulation (GDPR), it was important that we facilitated learning for our members to get them prepared. We had previously developed a toolkit, and 40 members then participated in an event (May), where we invited the Data Protection Commission's deputy commissioner and legal expert, to address their concerns.

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

**Directors' Report  
For the Year Ended 31 December 2018**

---

**Challenges**

- 3.1.8** When the safeguarding issue became a priority for the sector in February, we needed to respond. It was not planned, so it put considerable stress on the team. We were pleased with what we were able to achieve. A Safeguarding task group has now been established and met several times to share information, and best practices, as well as link with Irish Aid. We have established a portal on the Dóchas website to house relevant safeguarding resources. We also organised an event for CEOs and Board members, with guest speakers, Noeline Blackwell, from the Dublin Rape Crisis Centre, and Sarah Durcan, a member of Amplify Women, in order to learn from other sectors and experiences. And we made sure to liaise with the Irish Consortium on Gender Based Violence, the Wheel, CONCORD and BOND to keep up to date on safeguarding developments, and prevent duplication.
- 3.1.9** 97% of Dóchas full members (43 out of 44) state adherence to the NGO's Code of Corporate Governance in their annual report or financial statements. 85% of our members returned letters stating adherence to the Dóchas Code of Conduct on Images and Messages. No official complaints were received. However, we are aware that both of these codes need to be updated in some way if they are to remain relevant and appropriate. We therefore put out a call in December to review our current governance processes, including our due diligence and expectations of members. This project will be completed in Quarter One of 2019.
- 3.1.10** Our website has become outdated but we still needed to update the Knowledge Hub with relevant material, links and resources. Support from a volunteer from the Washington-Ireland programme has been critical here. However, visits to our website saw a small decrease: 59,529 visitors – a 6.4% decrease on 2017 with 4,357 visits to the Knowledge Hub area – a 22.4% decrease from 2017. Engagement through other social media channels, such as Twitter and LinkedIn, remained strong.

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

Dóchas aimed to influence the policy space with Irish Aid and politicians, particularly in relation to the debates on the direction of Irish Aid policy, EU policy, the SDGs, and Government spending on Overseas Development Assistance (ODA). As well as strengthening our reputation as a trusted source of information among key stakeholders, we created spaces for members to bring evidence-based messages. It was also important that we invested in building relationships with a wide variety of stakeholders, through meetings, speaking at events and panel discussions. Finally, a new area that we began to explore was public engagement, hiring a consultant to examine an appropriate role for Dóchas that might support our members' collective efforts to connect with the public. Some further highlights are detailed below.

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

**Directors' Report  
For the Year Ended 31 December 2018**

---

**Key Outcomes**

- 3.2.1** Engaging with the public was the key theme of our annual conference. We then focused on a number of key opportunities to mobilise our members to engage with politicians and the public. These included: (1) Pre-Budget Social media postings; (2) Meetings of the Joint Committee on Foreign Affairs, Trade and Defence; (3) The Dáil debate on ODA; (4) The UN's High Level Political Forum on the SDGs in New York (July); and (5) the SDGs Global Day of Action. Dóchas developed social media messaging, including 'tweet sheets' and infographics, which were distributed to members through the Communications task group. Members and Dóchas used #IrishAidWorks in order to measure the success of online engagement and to bring a collective voice to the issues.
- 3.2.2** We invested in a consultancy to explore the option of developing an Aid Tracker survey for our members in Ireland. A proposal has been developed which includes data collection and research to give insights into audience behaviour and preferences over a 3 to 5-year period. The project would also test approaches to engagement, including language and methods. We are now seeking funding.
- 3.2.3** Dóchas worked hard to ensure our members had a strong and collective voice in representing shared concerns to Irish Aid on technical and policy issues. A critical focus was our extensive engagement with the Irish Aid White Paper consultation process. We held a workshop with members to gather views and input for our submission. Five Dóchas working groups then made submissions, and we were involved in the development of a submission on civil society space. Dóchas also brokered a high level policy dialogue with the Director General of Irish Aid. The three collective issues that emerged as a result of our convening work: public engagement; shrinking civil society space; and policy coherence.
- 3.2.4** We continued to facilitate regular interactions with our working groups through, for example, two roundtables between the Humanitarian WG and Irish Aid's Humanitarian Unit, as well as one meeting between the Dóchas Policy WG and Irish Aid's Policy Unit. Irish Aid were also invited to take part in a number of meetings with our Safeguarding; Finance, Compliance and Governance; and Education in Development and Emergencies working groups.
- 3.2.5** Another important policy space for Dóchas related to EU policy, particularly given the backdrop of Brexit. In May, we hosted a well-attended seminar to discuss EU negotiations on a new Multiannual Financial Framework (MFF), and the European elections set for May 2019. We took part in a panel discussion organised by the DCU Brexit Institute on the future of development aid at EU level; and in November, our members were invited to a discussion with the EU's DEVCO Director, Félix Fernández-Shaw. We also invited Seamus Jefferson, Director of CONCORD, to visit Dóchas in September and he spoke to the board and members about the political context within Europe.
- 3.2.6** Dóchas central policy message continued to relate to ODA, calling for an increase in aid as well as a published roadmap to ensure consistent progress. We made 19 unique entries to the Lobby Register. As well as a Pre-Budget submission, we mobilised members to take part in social media action ahead of a Dáil debate on ODA, we continued to brief TDs, and participated in a session of the Joint Committee on Foreign Affairs, Trade and Defence (JCFATD).

**Directors' Report  
For the Year Ended 31 December 2018**

---

- 3.2.7 We continued to ensure a strong voice for the Irish NGO sector at key international high-level meetings including participation in the Irish official delegation to the High Level Political Forum on the SDGs, in New York in July. Dóchas was instrumental in supporting Coalition2030 to produce its shadow report on Irish implementation of the SDGs. The report and the trip to New York offered the opportunity to meet with the Irish Minister responsible for the SDGs, and on separate occasions, Mary Robinson, and the Deputy Secretary-General of the United Nations, Amina Mohammed. Dóchas also participated in a meeting with EU MEPs to discuss progress on the Global Goals.

#### Challenges

- 3.2.8 We tried to generate interest in the development of a Dóchas-led political engagement strategy for our members, which would include seeking broader cross-party support for international development in the Dáil. Following a facilitated workshop, and a meeting with CEOs, we developed a short strategy proposal and budget, as we knew it would require investing in additional expertise. However, the reception from members was lukewarm and there was no appetite to invest further.

### 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 continued to seek and build alliances with key stakeholders beyond the INGO sector, both in Ireland, Europe and internationally. As well as participating at events with networks like CONCORD, Bond and the Wheel, Dóchas spoke at several conferences, seminars, and panels. Our own events, including the conference, attracted 144 non-Dóchas members. A key focus remained the SDGs, so working with the Irish-based Coalition2030, as well as linking with Civicus and others at the HLFP in New York was important. Some key alliances are noted below.

#### Key Outcomes

- 3.3.1 Dóchas was an active member of the Coalition2030 steering group, which brings over 100 international, domestic and environmental agencies together to influence the government's agenda on the SDGs. As well as committing time to organise public events and lobbying activities, we were invited to speak at a number of events and political hustings. A particular focus was influencing the Government's National Implementation plan, Voluntary National Report and stakeholder forum.
- 3.3.2 We were limited in our level of engagement with other platforms at EU and international level due to time pressures. However, we did join the International Forum of National NGO Platforms (Forus). We also participated in a few CONCORD meetings, attended the Dutch Platform, Partos', Innovation Festival and Awards event, and met members of civil society during a visit to Kenya. We also linked with the Czech platform to discuss civil society space, and were visited by the Latvian platform, and the Australian Council for International Development.

#### Challenges

- 3.3.3 We stepped down from the Coalition2030 steering group in November, partly due to time constraints, but also to allow space of other members to get involved. We will continue to engage through its Policy Working Group.
- 3.3.4 We failed to make significant progress in terms of building alliances with the private sector. Beyond a learning event with the ANDE network (see section 3.1.5), we did not actively pursue further alliances.

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

**Directors' Report  
For the Year Ended 31 December 2018**

---

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

Dóchas aims to be a trusted network for development practitioners in Ireland. We have continued to find ways to listen to the needs of our members, whilst looking for opportunities to reach others. It has been good to see one new full and three new associate members this year. Communication has been a vital tool to share information and keep members connected, though social media in particular, but we have struggled with dated technology. We have continued to review and strengthen our own governance and transparency, with a particular focus on GDPR, and risk, this year. Investing in the team has also been vital to the smooth running of the Secretariat. With two new staff members, from our team of five, as well as interns, it has remained a challenge to get consistency. Some key highlights are noted below.

**Key outcomes**

- 3.4.1** Membership levels remained consistent - One full and three associate members joined and one full and one associate member left the network during the year. The mid-term review offered the chance to survey members to ensure we are listening to their needs. In addition to many individual meetings with members, we met with staff and senior teams from two agencies, and gave a briefing to the Board of one member. These visits not only helped to share the value of Dóchas but provided an opportunity to listen to members needs and concerns about the sector.
- 3.4.2** Every week over 2000 people received Dóchas Wednesday News, which lists members' activities, jobs and events. We provided further communications with 3 CEO updates, 41 direct e-communications, 8 press releases, as well as daily social media posts. The investment of zoom technology helped, but we realise we need to explore better use of virtual technology, and more regular quality content. This will be a key focus for 2019, including a redesign of the website.
- 3.4.3** We reviewed six Dóchas policies, and developed a new General Data Protection Policy. The latter involved updating service contracts and data processing agreements.
- 3.4.4** We invested in the team with another successful away day, which included the development of a code of conduct. The performance review process was re-enforced, and we reviewed our Employee Handbook. The Dóchas HR & Remuneration Committee was both engaged and supportive in these initiatives.

**Challenges**

- 3.4.5** Without any dedicated ICT resource, or sufficient project management capacity, we were unable to invest in a CRM system. We have put the project on-hold. Instead, the priority will be to re-design the website, and develop a virtual NGO Aid map. However, it will depend on securing a small capacity-building grant.
- 3.4.6** We were unable to secure any new sustainable sources of funding, and couldn't afford to invest in much business development support. However, we were successful at raising sponsorship for our conference. We also invested in a consultancy that helped us finalise an income strategy and fee proposal for Dóchas.

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

**Directors' Report  
For the Year Ended 31 December 2018**

---

**4. Financial Review**

**Income**

- 4.1. Our income totalled €437,941, so similar to 2017 figures. Although we significantly exceeded our targets in relation to sponsorship of the conference by €11.3k, we did not manage to secure further support for our other flagship event, the Awards, which was disappointing.
- 4.2. We received a number of in-kind contributions this year but we haven't been able to capture the full value. In particular, we received significant pro bono support to manage a HR review, as well as coverage of all the printing costs for the Awards. We also tried to secure some grant funding in an EU consortium bid, but were unsuccessful, and are awaiting news of a small capacity building grant from Foras.
- 4.3. Expenditure totalled €461,543, so it was on-track with our planned budget (€469k). The deficit of €23,602 was financed from reserves.
- 4.4. Staff costs totalled €280,028, which was lower than budgeted (€299,396), mainly because of a slight delay in the recruitment of a full time position. Staff costs accounted for 61% of total expenditure. Office costs were consistent with the planned budget, but included (unforeseen) investment in upgrading our accountancy package, SAGE.
- 4.5. Project costs totalled €250,934, a rise of €26,017 over 2017 figures (€224,917) reflecting an increase in activities and engagement with our members. In terms of specific activities, pillar 1, "Build our expertise," remained the key focus (€46,868).
- 4.6. Our dependency ratio on the Irish Aid grant was 57%, so lower than 2017 (59%).

***Key financial indicators***

- 4.7. 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 2018:

↑	<i>Total membership income as percentage of total income: 32% (2017: 30%)</i>
↓	<i>Income from Associate Members as percentage of total income: 1% (2017: 2%)</i>
↓	<i>Government income as a percentage of total income: 57% (2017: 59%)</i>
↓	<i>Unrestricted reserves as a percentage of total income: 75% (2017: 82%)</i>
↓	<i>Staff costs as a % of total expenditure: 61% (2017: 63%).</i>
↔	<i>Office costs as a % of total expenditure: 15% (2017: 15%).</i>
↑	<i>Programme costs (including staff) as a % of total expenditure: 54% (2017: 52%).</i>

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

**Directors' Report  
For the Year Ended 31 December 2018**

---

*Political contributions*

- 4.8. There were no political contributions in 2018, and as a result no disclosures are required under the Electoral Act, 1997.

**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 €326,972 are detailed in Note 14 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 by the Board on 27<sup>th</sup> March 2018.

The Reserves Policy was informed by the Dóchas Risk Register (see section 6 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. Principle Risks and Concerns**

- 6.1. We developed a new risk register in March 2018. We sought outside expertise to revise our framework, and worked with the team to ensure full ownership of the risks. Risk descriptions and mitigation actions were reviewed and a number of risks added, mainly in relation to staff safety; data breaches and office security. The 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. A few key risks to highlight include:

- **“Poor governance of a member leads to reputational and credibility risk to Dóchas and the 'sector' more broadly”:** This risk remained “amber” because there were a number of media reports about the sector and/or individual members, particularly in relation to safeguarding. In terms of mitigation, it is accepted that Dóchas ability to control and/or react to media stories and/or practices of individual members is limited. However, a number of emergency meetings with the chair and/or governance committee were convened to ensure effective management of any major incidents. We expect to work on strengthening our crisis communications protocol in 2019, and are currently reviewing our due diligence process for members.
- **“Income declines such that the organisation can't continue:”** This was another critical risk that we needed to continue to monitor. Failure to attract significant sponsorship for our Awards event was disappointing, but we did finalise an income strategy that will help us into the future. Our Memorandum of Understanding (MoU) with Irish Aid ended in December 2018, so we submitted a new proposal in order to renegotiate our grant. It remains vital. We are confident that we will get a similar level of funding but there is concern in relation to any delays in finalising a new agreement.
- **“Dóchas' credibility, reputation or legitimacy is damaged or compromised, as a result of poor leadership, and failure to deliver strategy.”** This risk was highlighted mainly to undergo an extensive performance management of the CEO, which included a 360 survey and staff survey. These were completed by Quarter Three.
- The Board also sought Key Performance indicators taken from our results-framework, which were discussed at Board level, in order to show and share progress against our strategy. The mid-term strategic review was another vital step to check progress against the strategy.

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

**Directors' Report  
For the Year Ended 31 December 2018**

---

6.2. Two other risks – “breach of data” and “third-party theft” - demanded particular attention in relation to putting in place a GDPR policy and third-party service agreements. We are comfortable that these risks are now being well-managed.

**7. Future Plans for 2019**

7.1. Dóchas' role as ‘a connector’; and ‘an influencer,’ has shaped our planning for 2019. Our key focus will remain on delivering on our two flagship events, strengthening the quality and quantity of communications to our members, maintaining strong relationships with Irish Aid, as well as facilitating and supporting the activities of our Working Groups.

7.2. In Quarter One, a key goal will be **improving the health of the network** by completing a consultation with members on proposed changes to our fee structure and membership categories. We feel changes are vital if we are to secure a diverse, independent network, but we recognise that it will affect many members. We will also continue to seek grant opportunities throughout the year, but without any dedicated resource, it will be mostly reactive.

7.3. Our current chair is due to step down after completing her two full-terms. We also hope to welcome two new external director to the Board. Ongoing engagement by the Board will remain critical to our success, not least to continue to offer strong oversight and strengthen our governance functions. In particular, we expect to review our due diligence procedure in relation to new and current members, to ensure it is transparent and robust. A consultant has started a consultation with members in this regard.

7.4. With the annual conference on 2 May, and the Awards expected in October, these will remain a key focus to ensure strong **connectivity with our membership**. We also expect to strengthen the quality and quantity of our **communications**, particularly to members. For example, we will be trialling a monthly e-letter, while continuing with the Wednesday News. We also hope to redesign the website, which will allow us to update the knowledge hub, and develop a virtual ‘NGO Aid map.’

7.5. There will be plenty of opportunities to **influence the policy space**, with the expected launch of the Government white paper, two high level meetings on the SDGs, and the OECD DAC peer review at the end of the year. Our focus will be on creating spaces for dialogue on these issues, as well as encouraging consensus on key messages. However, there does not appear to be any strong commitment by our members to work collectively on ODA. The Secretariat’s capacity to lobby on this will therefore be limited.

7.6. We don’t expect additional funding, so staff constraints will persist, and there will be staff changes to manage in Quarter Two. If we can secure additional funding, we hope to move forward with the “Aid Tracker” project (see section 3.2.2) by Quarter Three, but it will require new staff capacity.



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

**Directors' Report  
For the Year Ended 31 December 2018**

---

**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 2018, there were 44 full members whose guarantee is limited to €6.35 each. This guarantee continues for one year after membership ceases.
- 8.2. The Board 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*”.

The CEO is appointed by the directors to manage the day-to-day operations of the company. There are clear distinctions between the roles of the Board and the CEO. Matters such as policy, strategic planning, and budgets are prepared by the CEO for consideration and approval by the Board.

*Appointment of directors*

- 8.3. The Board of Dóchas comprised ten directors in 2018. At our Annual General Meeting (AGM), two Directors were re-elected to serve a second three-year term; two Directors stepped down, one because she had completed her second three-year term on the Board and the other because he had resigned from the organisation that he was appointed to represent; and three new Directors were elected to the Board.
- 8.4. At the first Board meeting following the AGM (June): a new Vice Chairperson was elected for one-year; a new Treasurer was elected to serve a one-year term; and a new Company Secretary was elected. We also actively sought to fill two vacancies for external directors. We were successful in filling one vacancy (January 2019), with one other remaining open.

*Directors' induction and engagement*

- 8.5. 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.
- 8.6. Directors completed an annual self-assessment in February. In general, Directors felt they were highly engaged in the Board, but the big obstacle was time. Other findings included:
- Preparation for Board meetings and content was good. The Away Day was welcomed, in particular the opportunity to get an external perspective.
  - It was suggested that the Board isn't as diverse as it needs to be, particularly in relation to external expertise, but having that outside perspective - given that most of us are 'from' the sector - was considered to be important.
  - The skills matrix identified the following set of skills & experiences as being high priority in terms of the recruitment of new members: Regulatory compliance; Communications; Membership engagement.

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

**Directors' Report  
For the Year Ended 31 December 2018**

---

*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.
- 8.8. The Board was also fully engaged in managing Dóchas' response to the media storm that emerged around safeguarding in February. A virtual meeting was convened with subsequent agreement reached to issue a public statement supporting the call to ensure strong standards in the sector on this issue (16 February).
- 8.9. There were no emoluments paid to directors.
- 8.10. The work of the Board was supported by three sub-committees' which focused on:

- **Finance, Audit and Risk (FARC):** This committee met five times in 2018. Two directors stepped off, including the Treasurer (February), with two others filling the vacancies. It was also agreed to recruit a non-director to support the work of the committee. Colette Harte, from UNICEF, therefore joined at the end of the year.

With the support of the new Treasurer, a lot of work went into strengthening our financial reporting and budgeting processes. The committee also approved the review of the organisational risk register (see section 6.1); finalised a proposal for the Board in relation to changing our fee and membership structure; and approved our new income strategy.

- **Governance:** This committee met formally twice during the year, but an emergency virtual meeting also took place to handle a sensitive membership issue. There was one change of Director. The committee also assumed responsibility for managing Board nominations, with a particular focus on the recruitment of two external directors.

Other areas of work included finalising our GDPR Policy and a suite of accompanying procedures and processes; approving a Code of Conduct for Non-Directors participating on Board Sub-committees as well as a Conflict of Interest Policy for Non-Directors participating on Board Sub-committees; and advising on the Dóchas submission to the Charities Regulator.

- **Human Resources and Remuneration:** It met once during the year, and two new Directors were recruited to fill vacancies. A key task was to agree remuneration for staff, discuss the HR staff survey and finalise changes to the Employee Handbook. Members of this committee also continued to provide vital HR support to the CEO.

- 8.11. Two sub-committees were discontinued due to capacity and time pressures. Instead, the work of the nominations committee was taken on by the Governance sub-committee, and the work of the funding group was integrated into the FARC's agenda.

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

**Directors' Report  
For the Year Ended 31 December 2018**

---

**9. Further Information**

More information on Dóchas activities in 2018 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 2018 are set out in the "Statement of Financial Activities" on page 23. The overall outcome for the year was in line with expectations and is considered satisfactory.

**12. Directors**

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

Sharan Kelly, Tearfund Ireland (Chairperson)  
Siobhán McGee, ActionAid Ireland (Vice Chairperson)  
Peter McDevitt, Self Help Africa (Treasurer and Company Secretary), Elected 3/5/18  
Niamh Carty, Oxfam Ireland, Resigned and re-elected 3/5/18  
Heydi Foster-Breslin – Misean Cara, Resigned and re-elected 3/5/18  
Paul O'Brien, Plan International Ireland  
Gerard Egan, External Director  
Finola Finnan, Trócaire  
Louise Supple, Concern Worldwide, Elected 3/5/18  
Charlie Lamson, Sightsavers, Elected 3/5/18  
Vinnie Cunningham, Habitat for Humanity Ireland (Treasurer), Resigned 9/2/18  
John Fitzsimons, Camara Education (Vice Chairperson), Resigned 3/5/18  
Olive Towey, Concern Worldwide, Resigned 3/5/18

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

**Directors' Report  
For the Year Ended 31 December 2018**

---

**13. Statement of Directors' Responsibilities**

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

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

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

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

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

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

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

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

**14. Statement on Relevant Audit Information**

In accordance with Section 330 of the Companies Act 2014, so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. Having made enquiries of fellow directors and the group's auditor, each director have taken all the steps he/she is obliged to take as a director in order to make himself/herself aware of any relevant audit information and to establish that the auditor is aware of the information.

**15. Events Since the end of the Year**

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.

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

**Directors' Report  
For the Year Ended 31 December 2018**

---

**16. Books of Account**

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

**17. Auditors**

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

Signed on behalf of the Board of directors:

  
\_\_\_\_\_

Director

  
\_\_\_\_\_

Director

Date: 21 March 2019 .

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

**Independent Auditors' Report for the Year Ended 31 December 2018**

---

**Report on the audit of the financial statements**

**Opinion**

We have audited the financial statements of Dóchas for the year ended 31 December 2018, which comprise the Statement of Financial Activities, the Balance sheet, the Statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company's affairs as at 31 December 2018 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 2018**

---

**Other information**

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

**Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Respective responsibilities**

**Responsibilities of directors for the financial statements**

As explained more fully in the Directors' responsibilities statement on page 18, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

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

**Independent Auditors' Report for the Year Ended 31 December 2018**

---

**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

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

Date: 22 March 2019



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

**Statement of Financial Activities  
For the Year Ended 31 December 2018**

		Unrestricted Funds 2018 €	Restricted Funds 2018 €	Total 2018 €	Total 2017 €
	Note				
<b><u>Income and Endowments from:</u></b>					
<b>Charitable Activities</b>					
- Subscriptions for the year		138,172	-	138,172	129,356
- Irish Aid Grant		250,000	-	250,000	250,000
- Other Activities	3	46,171	3,570	49,741	45,654
<b>Investments</b>					
- Deposit interest		28	-	28	26
		-----	-----	-----	-----
<b>Total Incoming Resources</b>		<b>434,371</b>	<b>3,570</b>	<b>437,941</b>	<b>425,036</b>
		-----	-----	-----	-----
<b><u>Expenditure on:</u></b>					
<b>Charitable Activities</b>	6	426,618	18,820	445,438	412,311
<b>Raising Funds</b>	7	2,069	-	2,069	3,383
<b>Other</b>	8	14,036	-	14,036	16,457
		-----	-----	-----	-----
<b>Total Resources Expended</b>		<b>442,723</b>	<b>18,820</b>	<b>461,543</b>	<b>432,151</b>
		-----	-----	-----	-----
<b>Net Expenditure for the year</b>		<b>(8,352)</b>	<b>(15,250)</b>	<b>(23,602)</b>	<b>(7,115)</b>
<b>Total funds brought forward</b>	14	335,324	15,250	350,574	357,689
		-----	-----	-----	-----
<b>Total funds to be carried forward</b>	14	<b>326,972</b>	<b>-</b>	<b>326,972</b>	<b>350,574</b>
		=====	=====	=====	=====

All of the income and expenditure arises from continuing operations.

The notes on pages 26 – 33 form part of these financial statements.

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

**Balance Sheet  
As at 31 December 2018**

		2018		2017	
		€	€	€	€
<b>Fixed Assets</b>					
Tangible assets	10		6,764		7,232
<b>Current Assets</b>					
Debtors	11	25,025		18,954	
Cash at bank and in hand	12	310,248		337,219	
		-----		-----	
		335,273		356,173	
Creditors: amounts falling due within one year	13	(15,065)		(12,831)	
		-----		-----	
<b>Net Current Assets</b>			320,208		343,342
			-----		-----
<b>Total Net Assets</b>			<b>326,972</b>		<b>350,574</b>
			=====		=====
<b>The Funds of the Charity</b>					
Restricted funds	14		-		15,250
Unrestricted funds	14		326,972		335,324
			-----		-----
<b>Total Charity Funds</b>	14		<b>326,972</b>		<b>350,574</b>
			=====		=====

The financial statements were approved by the Board of Directors on 21 March 2019 and signed on its behalf by:

Marian Kelly

Director

Pen Kish

Director

The notes on pages 26 – 33 form part of these financial statements.

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

**Statement of Cash Flows  
For the Year Ended 31 December 2018**

	Note	2018 €	2017 €
<b>Cash flow from operating activities:</b>			
Deficit for the year		(23,602)	(7,115)
<b>Adjustments for:</b>			
Depreciation charge		3,736	3,146
(Increase) / Decrease in debtors		(6,071)	24,421
Increase / (Decrease) in creditors		2,234	(3,917)
		-----	-----
Net cash (used in) / generated from operating activities		(23,703)	16,535
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets	10	(3,268)	(3,035)
		-----	-----
Net cash generated from investing activities		(3,268)	(3,035)
		-----	-----
<b>Net (decrease) / increase in cash and cash equivalents</b>		<b>(26,971)</b>	<b>13,500</b>
		=====	=====
<b>Reconciliation of net cash flows to movement in net funds</b>			
Net (decrease) / increase in cash and cash equivalents		(26,971)	13,500
Cash and cash equivalents at 1 January 2018		337,219	323,719
		-----	-----
<b>Cash and cash equivalents at 31 December 2018</b>		<b>310,248</b>	<b>337,219</b>
		=====	=====

The notes on pages 26 – 33 form part of these financial statements.

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

**Notes to the Financial Statements  
For the Year Ended 31 December 2018**

---

**1. Accounting Policies**

**1.1. Basis of Accounting**

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

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

**1.2. 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.

**1.3. Resources Expended**

All expenditure is accounted for on an accruals basis.

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

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

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

**1.4. Tangible Fixed Assets**

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

Depreciation is charged so as to allocate the cost of assets, less their residual value, over their estimated useful lives, using the straight-line method. Depreciation is provided at the following rates:

Fixtures and Fittings	-	12.5%
Computers	-	20%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date. Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

**1.5. 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 2018**

---

**1.6. Cash and Cash Equivalents**

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

**1.7. Creditors**

Short term creditors are measured at the transaction price.

**1.8. Financial Instruments**

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

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

**1.9. Taxation**

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

**1.10. Operating Leases: The Company as Lessee**

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

**1.11. Pensions**

***Defined Contribution Pension Plan***

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

**1.12. Holiday Pay Accrual**

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

**1.13. Restricted Funds**

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

**1.14. Unrestricted Funds**

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

**2. Judgements in Applying Accounting Policies and Key Sources of Estimation**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. There were no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

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

**Notes to the Financial Statements  
For the Year Ended 31 December 2018**

**3. Income: Other Charitable Activities**

	2018	2017
	€	€
<b>Unrestricted:</b>		
Annual conference and awards sponsorship	30,550	18,500
Working group activity	4,285	6,816
Other income	11,336	5,088
	-----	-----
	46,171	30,404
<b>Restricted:</b>		
Coalition2030	3,570	15,250
	-----	-----
<b>Total</b>	<b>49,741</b>	<b>45,654</b>
	=====	=====

**4. Net Income Resources**

Net income resource is stated after charging the following items:

	2018	2017
	€	€
Depreciation	3,736	3,146
Auditors remuneration – Audit	3,690	3,690
– Non Audit	-	-
Operating lease – land and buildings	30,000	30,000
	=====	=====

**5. Employees and Remuneration**

The average number of staff employed by the company during the year was 5 (2017: 5).

Staff costs were as follows:

	2018	2017
	€	€
Salaries	240,976	230,450
Social Welfare Costs	24,091	24,629
Pension Costs	14,961	12,941
	-----	-----
	<b>280,028</b>	<b>268,020</b>
	=====	=====

The remuneration of the Chief Executive Officer in 2018 amounted to €75,660 (2017: €75,660) 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 €237,146 (2017: €172,134) 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 2018**

**6. Direct Charitable Expenditure**

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

	<b>Unrestricted</b>	
	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
<b>Direct Costs</b>	232,114	224,917
<b>Support costs</b>		
Staff costs	134,849	132,017
Office running costs	25,453	25,772
Rent, rates, cleaning and maintenance	34,202	29,605
	-----	-----
	<b>426,618</b>	<b>412,311</b>
	=====	=====
	<b>Restricted</b>	<b>2017</b>
	<b>2018</b>	<b>€</b>
	<b>€</b>	<b>€</b>
<b>Direct Costs</b>	18,820	-
	=====	=====

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

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

**7. Expenditure on Raising Funds**

	<b>Unrestricted</b>	
	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
<b>Support Costs</b>		
Staff costs	1,434	1,568
Office running costs	271	539
Rent, rates, cleaning and maintenance	364	1,276
	-----	-----
	<b>2,069</b>	<b>3,383</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 2018**

**8. Other Expenditure**

Governance costs:

	<b>Unrestricted</b>	
	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
Staff costs	7,173	9,136
Office running costs	1,354	1,078
Rent, rates, cleaning and maintenance	1,819	2,553
Professional Fees	3,690	3,690
	-----	-----
	<b>14,036</b>	<b>16,457</b>
	=====	=====

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

	<b>Charitable</b>	<b>Fundraising</b>	<b>Other</b>	<b>Total</b>	
	<b>activities</b>			<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
Staff costs	134,849	1,434	7,173	143,456	142,721
Office running costs	25,453	271	1,354	27,078	27,389
Rent, rates, cleaning and maintenance	34,202	364	1,819	36,385	33,434
Professional fees	-	-	3,690	3,690	3,690
	-----	-----	-----	-----	-----
	<b>194,504</b>	<b>2,069</b>	<b>14,036</b>	<b>210,609</b>	<b>207,234</b>
	=====	=====	=====	=====	=====

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



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

**Notes to the Financial Statements  
For the Year Ended 31 December 2018**

**10. Tangible Fixed Assets**

	Fixtures and Fittings €	Computers €	Total €
<b><u>Cost</u></b>			
At 1 January 2018	21,522	31,289	52,811
Additions	843	2,425	3,268
	-----	-----	-----
At 31 December 2018	<b>22,365</b>	<b>33,714</b>	<b>56,079</b>
	-----	-----	-----
<b><u>Depreciation</u></b>			
At 1 January 2018	19,713	25,866	45,579
Charge for the year	1,517	2,219	3,736
	-----	-----	-----
At 31 December 2018	<b>21,230</b>	<b>28,085</b>	<b>49,315</b>
	-----	-----	-----
<b><u>Net Book Value</u></b>			
At 31 December 2018	<b>1,135</b>	<b>5,629</b>	<b>6,764</b>
	=====	=====	=====
At 31 December 2017	1,809	5,423	7,232
	=====	=====	=====

**11. Debtors**

	2018 €	2017 €
<b>Amounts due within one year:</b>		
Subscriptions due	16,500	6,247
Prepayments and other debtors	8,525	12,707
	-----	-----
	<b>25,025</b>	<b>18,954</b>
	=====	=====

**12. Cash and Cash Equivalents**

	2018 €	2017 €
Cash at bank and in hand	<b>310,248</b>	<b>337,219</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 2018**

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

	2018 €	2017 €
Creditors and accruals	8,290	7,478
Payroll taxes	6,775	5,353
	15,065	12,831
	15,065	12,831

**14. Reconciliation of movements in funds**

Movement in funds:

	Balance 01/01/18 €	Income €	Expenditure €	Balance 31/12/18 €
<b>Unrestricted funds</b>				
General reserve	335,324	434,371	(442,723)	326,972
	335,324	434,371	(442,723)	326,972
<b>Restricted funds</b>				
Coalition	15,250	3,570	(18,820)	-
	15,250	3,570	(18,820)	-
	15,250	3,570	(18,820)	-

**15. Commitments**

(i) The 2019 Annual Plan allows for expenditure in 2019 of €617,896

(ii) Leasing commitments on non-cancellable operating leases are set out below:

	2018 €	2017 €
Not later than 1 year	30,000	30,000
Later than 1 year and not later than 5 years	45,000	75,000
	75,000	105,000
	75,000	105,000

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 2018**

---

**16. Taxation**

No charge to taxation arises as the company has been granted exemption under Section 207 and 208 of the Taxes Consolidation Act, 1997

**17. Legal Status of the Company**

The company is limited by guarantee and has no share capital. At 31 December 2018, there were 44 members (2017: 43), whose guarantee is limited to €6.35 each.

**18. Post Balance Sheet Events**

There have been no significant events affecting the company since the year-end that would result in adjustment to 2018 financial information or inclusion of a note thereto.

**19. Controlling Party**

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

**20. Pensions**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately to the assets of the company. Contributions to the scheme are charged to the Statement of Financial Activities as they become payable, amounting to €14,961 during the year (2017: €12,941).

**21. Approval of Financial Statements**

The board of Directors approved these financial statements for issue on 21st March 2019.

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

**Detailed Statement of Financial Activities  
For the Year Ended 31 December 2018**

---

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

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

**Detailed Statement of Financial Activities  
For the Year Ended 31 December 2018**

	<b>2018</b>	<b>2017</b>
	€	€
<b>Incoming resources</b>		
Membership subscriptions	138,172	129,356
Irish Aid Grant	250,000	250,000
Other income	49,741	45,654
Deposit interest	28	26
	-----	-----
<b>Total incoming resources</b>	<b>437,941</b>	<b>425,036</b>
	=====	=====

**Resources expended**

**1. Core costs**

Staff Salaries and pensions	147,435	142,721
Rent, Rates, Cleaning & Maintenance	36,385	33,434
Postage & Stationary	1,608	349
Bank & Government Charges	452	480
Auditors Remuneration	3,690	3,690
Legal Fees	1,786	7,897
CEO Expenses	269	3,690
Training	2,164	2,925
Telephone & Internet	2,207	2,223
Light & Heat	2,271	2,446
Meetings, IT & Communications	7,371	3,290
Miscellaneous	365	245
Insurance	870	698
Depreciation	3,736	3,146
	-----	-----
<b>Total Core Costs</b>	<b>210,609</b>	<b>207,234</b>
	-----	-----

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

**Detailed Statement of Financial Activities  
For the Year Ended 31 December 2018**

	2018	2017
	€	€
<b><u>2. Project Work</u></b>		
Programme Staff salaries and pensions	132,593	128,929
Build Expertise	46,868	40,800
Build our Voice	20,418	20,429
Build Alliances	16,002	7,224
Build our Network	19,803	27,535
Coalition 2030	15,250	-
	-----	-----
<b>Total Project Work</b>	<b>250,934</b>	<b>224,917</b>
	-----	-----
<b>Total Expenditure</b>	<b>461,543</b>	<b>432,151</b>
	-----	-----
<b>Deficit for the year</b>	<b>(23,602)</b>	<b>(7,115)</b>
	=====	=====