

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

**Directors' Report and Financial Statements
For the Year Ended 31 December 2021**

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

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Company Information

Chairperson: Finola Finnan

Treasurer: Paul O'Brien

Board of Directors: Finola Finnan, Trócaire (Chairperson)
Sarah O'Toole, CBM Ireland (Vice Chairperson)
Paul O'Brien, Plan International Ireland (Treasurer)
Peter McDevitt, Self Help Africa (Company Secretary)
Grace Milton, External Director
Una Murray (Sightsavers)
Senan Turnbull, External Director
Martina Fitzgerald, External Director
Lucia Ennis, Concern Worldwide. Elected 12/05/21
Bobby McCormack, Development Perspectives. Elected 12/05/21
John Moffett, Misean Cara. Elected 12/05/21
Eamon Sharkey, GOAL. Elected 12/05/21
Siobhán McGee, ActionAid Ireland. Resigned 12/05/21
Niamh Carty, Oxfam Ireland. Resigned 12/05/21
Louise Supple, Concern Worldwide. Resigned 12/05/21

CEO: Jane-Ann McKenna

Key management

Personnel: Jane-Ann McKenna (Chief Executive Officer)
Anna Farrell (Finance and Operations Manager)
Louise Finan (Head of Programme and Policy)
Ronan Doyle (Head of Communications & Public Engagement)
Séamus O'Gorman (Head of Membership Engagement).

Auditors: Crowe Ireland
Chartered Accountants and Statutory Audit Firm
40 Mespil Road
Dublin 4
D04 C2N4

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

Registered Office: Suite 8
Olympic House
17-19 Pleasants Street
Dublin 8
D08 H67X
Ireland

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Company Information

Company Number: 94384

CHY Number: CHY6410

**Registered Charity
Number:** 20011680

Members:

Full Members (46): ActionAid Ireland
Addressing the Unaddressed
Afri
Aidlink
A Partnership with Africa
Brighter Communities Worldwide
Bóthar
CBM Ireland
Centre for Global Education
CHEEERS: Developing Healthcare Together
ChildFund Ireland
Children in Crossfire
Christian Aid Ireland
Comhlámh
Concern Worldwide
Development Perspectives
Edmund Rice Development
Financial Justice Ireland
Front Line Defenders
GOAL
Habitat for Humanity Ireland
Irish Development Education Association
ILCU International Development Foundation
Irish Red Cross
Irish Rule of Law International
Misean Cara
Nepal Leprosy Trust Ireland
Nurture Africa
Operation Smile
Oxfam Ireland
Plan International Ireland
Proudly Made in Africa
Salesian Missions – Don Bosco Aid Ireland
Self Help Africa
SERVE in Solidarity Ireland
Sightsavers Ireland
Suas Educational Development
Tearfund Ireland
The Hope Foundation
Trócaire
UCD Volunteers Overseas
UNICEF Ireland
Vita
Voluntary Service International
Volunteers in Irish Veterinary Assistance
World Vision Ireland

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Associate Members (11):

- Age Action Ireland
- Aiding Resources
- ATD Fourth World
- Development Studies Association Ireland
- Eco Unesco
- Global Action Plan
- Irish Family Planning Association
- Irish National Teachers Organisation - Global Solidarity Network
- National Youth Council of Ireland
- Special Olympics Europe / Eurasia
- The National Council of Ireland YMCA Trust

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Directors' Report

The directors submit their report and financial statements of the Company for the year ended 31 December 2021.

1. Mission and Purpose

- 1.1. Dóchas - The Irish Association of Non-Governmental Development Organisations, is a vibrant network of **46 full members and 11 associate members**, who are committed to connecting, inspiring and representing people and organisations working for global justice. Our vision remains to contribute towards a 'world where poverty and marginalisation are unacceptable, and where every person has the right to live a life in dignity.'
- 1.2. Our purpose remains: 'to act as a meeting place and a leading voice for organisations that want Ireland to be a world leader in efforts to bring about global justice'. In 2021, we developed a short interim strategy to ensure we continue to prioritise activities that will have most impact. This strategy complemented our Strategic Plan 2015 to 2020. We set ourselves three key success indicators in 2021:
- 1: Friend: To be a supportive challenging friend to the sector
2: Influence: To be a credible trusted voice of the sector
3: Engage: To inspire collaboration and sustain our diverse network

Background & Context

- 1.3. A key focus of the year was the development of the Dóchas strategy (2022-2026). The Dóchas team and board engaged with members, Irish Aid and external stakeholders throughout the year, through the Reos Re-imagining NGO project, as well as strategy workshops, to support the strategic process. A range of topics including members' role in supporting and promoting locally led development, the value of engaging politically and with the public in an informed manner and the desire to create a network of confident and courageous leaders were discussed. The new strategy has now been developed and will be presented to members at the May 2022 AGM.
- 1.4. An external evaluation of the Dóchas strategic plan 2015-2021 was conducted in the second quarter of 2021. Overall findings illustrated that we are perceived by members to be a trusted, effective and functioning network. The evaluation found that Dóchas successfully achieved our strategic objectives and desired outcomes between 2015-2021: enabling knowledge sharing and collaboration amongst members; driving and influencing policy change, particularly with regard to Ireland's commitments to Official Development Assistance (ODA) and development of 'A Better World', and strengthening external domestic alliances and relationships. Recommendations targeted strategic areas where Dóchas could expand and strengthen our work, such as: extending our engagement beyond Irish Aid and the Joint Committee on Foreign Affairs and Defence; balancing our role as leader and challenger to the sector on key issues, and developing our public engagement voice informed by initiatives such as the Worldview project. The evaluation was interrogated as part of the strategy development process and informed the development of the new strategic plan.
- 1.5. In 2021, our public engagement research project: '*Worldview: Exploring Irish attitudes to overseas development aid*' progressed on its research to explore the Irish public's views on international development cooperation, and understand why they feel that way. Supported by engagement with the Worldview Steering Group, key activities included: an experimental public campaign, quantitative annual tracker survey, qualitative focus group discussions, as well as a dissemination event and workshop with stakeholders.
- 1.6. The COVID-19 pandemic, climate and conflict continue to impact on the sector in multiple ways:
- The COVID-19 pandemic exacerbated global inequalities, and continues to negatively impact the sector at a practical level (a disruption to travel etc.) and a programmatic level (ability to deliver programmes in fragile contexts where the health systems have been disrupted).
 - Climate change and environmental degradation is driving increased poverty, and compounding humanitarian disasters. Members have been involved in actively advocating for climate change solutions, and participated in COP 26 and as well as the Joint Committee on Foreign Affairs and Defence on COP 26 and Climate Change.
 - Conflict and displacement are growing in scale and duration. Rapidly changing contexts (e.g. Afghanistan, Ethiopia) and the associated humanitarian consequences endanger the lives of the most vulnerable. Ongoing and emerging conflicts have disrupted support to vulnerable communities on the ground, and created significant concerns for NGOs on the ground.

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Period of Transition

- 1.7. 2021 was a period of change in leadership for the organisation. Suzanne Keatinge finished after 5 years as CEO in September. An interim CEO John Fitzsimmons was in place until November, when Jane-Ann McKenna started as new CEO.
- 1.8. The Dóchas team worked remotely for the majority of 2021, however a gradual return to the office began in quarter four. Dóchas staff have continued to adapt to the effects of the pandemic, most notably in fostering effective online collaboration.
- 1.9. Our overall financial situation by the end of the year was healthy, with a total income of €619,846, including €158,046 in membership fees. Total expenditure was €737,158. We therefore ended the year with a deficit of €117,312. This was financed from our reserves.
- 1.10. The role of the Board remained vital to help us navigate the COVID crisis while maintaining high standards of good governance. Risk and financial management were a priority, so we developed a set of COVID-related mitigation actions, as well as regular financial reviews. The Board and sub-committees continued to meet regularly on a virtual.

2. Outputs, Outcomes & Impacts

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

2.1 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

Summary

Dóchas continued to work collaboratively in virtual spaces throughout 2021. Working groups continued to meet at regular intervals and whilst face to face meetings will commence in 2022, working groups will primarily meet virtually as this method has proved very popular and inclusive for members. A key focus on all activities throughout this pillar has been to encourage participation of members in the network, and to focus on the positive impact members can have on standards, governance, effectiveness, and their role in influencing policy and practice when they collaborate.

In particular the Safeguarding group has thrived online, and became an official Working Group in 2021. In addition to our established working groups, Dóchas also facilitated new spaces to support timely and effective networking, learning and good practice across the sector including a: CEO forum, Human Resources forum, public engagement group and ethical communications task group. All of which will continue to meet virtually and in person in 2022. Dóchas produced a number of high-quality collaborative outputs in 2021 as detailed below.

Our communications and social media strategies supported overall member engagement, as well as the overall result of our pre-budget ODA campaign. Targeted outputs of the campaign supported by our strategies included our campaign video, social media calendar for members, as well as a variety of media coverage.

Key Outcomes

Working Groups

- 2.1.1. Dóchas facilitated seven active Working Groups (WGs) including: Policy; Humanitarian Aid; Disability in International Development; Finance, Governance and Compliance; Development Education; Results Based Management; and Safeguarding. We also facilitated three networking groups including: Small Members; Communications; and the Institutional Funding group.

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- 2.1.2. The **Disability in International Development Working Group (DIDWG)** met quarterly in 2021. The group established a sub-committee to collaborate on a shadow report on Ireland's report to the Committee on the Rights of Persons with Disabilities (CRPD). The group will prepare for the Global Disability Summit (GDS) 2022, which will be hosted by the International Disability Alliance and the Government of Norway in February 2022. The group also engaged with Irish Aid on relevant topics including the development of an internal guidance note on disability inclusion.
- 2.1.3. The **Humanitarian Aid Working Group (HAWG)** met eight times. The revised Terms of Reference for the group outlined a focus on the Grand Bargain and Triple Nexus approach. Three bilateral roundtables occurred with Irish Aid in April, September and October, where discussions centred on Ireland's work on the UN Security Council, Grand Bargain 2.0, Gender Based Violence and human rights abuses in Afghanistan, Syria, Tigray & Yemen; as well as discussions around Irish Aid's humanitarian funding streams.
- 2.1.4. The **Policy Working Group** met seven times. The group had a strong collective focus on vaccine equity; climate change with regard to climate financing (particularly adaptive financing) and preparations for COP 26; and developing key messages to support political engagement, as well as ODA commitments.
- 2.1.5. The **Safeguarding Working Group** met ten times in 2021. The group successfully advocated for the involvement of the Department of Foreign Affairs in the proposed review of Garda Vetting challenges. An event held in December on 'Safeguarding: Next Steps for International NGO leaders', to share learning and knowledge was well attended by members. Safeguarding resources are also now available on the Safeguarding section on our website.
- 2.1.6. As a planned follow on from the adoption of the Safeguarding Code in 2019, **research commissioned by the Safeguarding WG** to capture technical discussions and learning amongst the Group over the past two years was completed in November. Working Groups such as the DIDWG and Results Working Group (RWG) facilitated sessions with academic institutes.
- 2.1.7. The **Small Members Group** met six times and continued to meet quarterly to engage in relevant issues and platforms. The **Institutional Funding Group** met four times to discuss and follow developments on funding, particularly at the EU-level. A Research Project to support the Development of an EU Engagement Strategy for Dóchas members was completed during the year. The **Finance, Governance and Compliance** group met three times during the year. Discussions within the group on challenges such as returning to the office, blended/remote working etc., informed the need for a Human Resources Forum. The **Results Working Group (RWG)** met five times, which included engagement with DSAI on adaptive programming. A session was also held with the group in advance of the Irish Aid 'A Better World' policy dialogues in light of new programme funding. Peer to peer learning and building sector expertise continued to be a strong feature of these groups.

Learning and Good Practice, Networking

- 2.1.8. Three CEO Forum sessions were held over a six-week period to encourage peer networking. Attendance averaged across the sessions to approximately 20 people per session. Internal and external speakers were invited to speak on key themes including the importance of communicating to teams, well-being and self-care; and COVID as a catalyst for opportunities and to reflect on the future of NGOs. Feedback received was positive.
- 2.1.9. The Public Engagement Group was created to give Public Engagement practitioners the opportunity to discuss common issues, challenges and opportunities for collaboration. The group met for the first time in April, and met a further four times throughout 2021.

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- 2.1.10. A Human Resources (HR) forum informed and assisted by Adare HRM was established during the year, in response to an expressed need from members. The group consists of senior HR managers or senior level staff with responsibility for HR. The group met twice in 2021. Topical issues discussed by the group were: potential return of staff to offices, hybrid working and various remote working approaches used by members. Presentations were given by Members on their HR strategies; as well as presentations from Adare (on their latest HR barometer report) and Osborne (on 'Current Challenges Organisations are facing in Talent Attraction') to support learning and good practice.
- 2.1.11. Collaboration *between* Working Groups remained strong during the year. The HAWG and the Disability Working Group co-organised a workshop to launch the IASC Guidelines on Disability Inclusion in Humanitarian Action in Ireland. In early August, Dóchas facilitated meetings with the HAWG, RWG and Public Engagement group members ahead of Irish Aid's first consultation on the design of the new 'A Better World' programme fund. A piece of research to explore possible duplication in compliance requirements from Irish Aid and the Charity Regulator was completed by Mason Hayes Curran, and shared with members and Irish Aid. Members of the Small Members Group and the Finance Governance and Compliance Working group engaged in the consultation with MHC in September and October.
- 2.1.12. A series of three governance workshops (for Dóchas members - employees and Board Members) on the requirements of the Charities Governance Code were held during the year. The workshops were well-attended (average 50).
- 2.1.13. Eilish Dillon, Maynooth University, completed her research on Ethical Communications and the Dóchas Code of Conduct on Images and Messages in late 2021. Dóchas held a member's workshop in November, where she presented the findings.

Communications

- 2.1.14. The **2020 Kantar Millward Browne Survey** results on public attitudes towards overseas aid were presented to members in March. Dóchas will continue to co-ordinate the survey on our members' behalf but without direct input, and this will be phased out to be replaced by the Worldview annual survey, due to the depth and quality of its research methodology.
- 2.1.15. Our **Annual Conference and AGM** was held virtually, with a high attendance. Of note was the level of enthusiasm for findings presented from our work on the Reos Re-Imagining project, as well as a keynote speech from Ambassador Bryne-Nason. We produced two videos illustrating our [activities during 2020](#); and highlighting the vital response of our [members during COVID-19](#). Feedback for the Conference & AGM was positive.
- 2.1.16. **Social Media:** We reached a milestone of 10,000 followers on Twitter in early 2021. LinkedIn also experienced significant growth for the second year in a row (13.5% increase in followers).
- 2.1.17. The level of engagement on our website is consistent on previous years, The Wednesday News has remained our most visited web page; with our '*Shared Knowledge*' Resource page also proving to be popular. Six blogs were published during the year on topics including results emerging from the Worldview project and vaccine equity.
- 2.1.18. Twelve videos were developed and uploaded to our YouTube in 2021. We produced a variety of videos which supported our 2022 Pre-Budget ODA campaign; highlighted outputs of our members during COVID-19; and learnings from key Dóchas events and presentations. These videos were shared out across our website and other social media channels to encourage further engagement of our members and stakeholders.

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

Summary

There was increased investment in political engagement, advocacy and campaign work during the year, which allowed for increased capacity and expertise within the Dóchas team on the ODA pre-budget campaign as well as the development and implementation of a political engagement strategy. We also engaged in a complementary communications strategy, including a social media toolkit, campaign structure, campaign calendar and communications advice and support with media engagement.

The Dóchas network continued to engage in other policy discussions such as engagement on vaccine equity, gender, EU development policy (through CONCORD and with Irish Aid), climate and COP26 and on issues raised through the OECD DAC Peer Review process. Towards the end of 2021, Dóchas also engaged in the OECD DAC Civil Society working group on the new OECD DAC recommendation on Enabling Civil Society. Dóchas also engaged in discussions on Ireland's role in the UN Security Council through the IIEA Stakeholder Forum, as well as through engagement with UNSC focal points in Dublin and New York.

Evidence-based practice in Dóchas and amongst our members was supported by Dóchas' public engagement project, 'Worldview', a vital asset to improve the sectors' understanding of how we are perceived by the public. The project was strengthened this year by the implementation and evaluation of our experimental test (Now More Than Ever video).

Policy engagement with Irish Aid

- 2.2.1. Our engagement with Irish Aid remained strong with regular discussion and dialogue. Irish Aid participated in the Dóchas' 'Reimagining the Future' workshops, which formed part of the strategy development process, and the Director General of Irish Aid gave a keynote address at our Annual Conference. Irish Aid colleagues also regularly attended Working Group meetings to discuss matters of relevance to our members (see sections 2.1.2 and 2.1.3 above). This included engagement with the Small Members Group in relation to their review of the Civil Society Fund and the Safeguarding WG in relation to Garda Vetting Challenges faced by the sector.
- 2.2.2. Dóchas engaged with Irish Aid to facilitate knowledge sharing for policy development at the EU and International Level. Dóchas met with the Head of EU Multilateral for DFA to understand the next steps with regard to the EU's €79.5 billion allocation for the new Neighbourhood, Development and International Cooperation Instrument (NDICI); and the Chair of Dóchas chaired a session convened by Irish Aid, IFIAD and Dóchas to facilitate civil society input to the Food Systems Summit.
- 2.2.3. Policy engagement was also particularly strong in response to Ireland's OECD DAC Peer Review. Dóchas participated in two sessions with Irish Aid's Director General and colleagues first to discuss the findings with our members, and then with the OECD DAC itself.

Political Engagement

- 2.2.4. Engagement with the Irish government and targeted Oireachtas members on development co-operation was another key feature of 2021. Our Budget 2022 campaign continued to lobby for support for Government commitments to ODA. We participated in an informal discussion with Minister Coveney and DFA colleagues as part of the IIEA stakeholder Forum exchange on the **UN Security Council**. We also participated in a consultation with DFA's Standing Committee on Human Rights unit and their Geneva office on the drafting of a resolution on civil society space.
- 2.2.5. A targeted strategy for our Budget 2022 campaign was bolstered by the support of a consultant. Together with members and the Policy Working Group, we developed our policy asks to ensure support for the target of spending 0.7% of GNI on ODA by 2030. Over the course of the campaign, Dóchas led meetings with members and political targets, including with Sinn Fein, Labour, the Social Democrats, Fine Gael, the Green Party and Fianna Fail (8 meetings, and one meeting with the Joint Committee on Foreign Affairs and Defence). Members joined each of these political meetings, and their ability to provide information on the on-ground impact of ODA was instrumental in the success of the campaign. A highlight of the campaign was

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an in-person meeting with Minister Brophy a week before the budget. Overall the tone of political engagement over the course of the campaign was very positive, with support expressed for our key policy asks.

- 2.2.6. The social media arm of our Budget 2022 campaign received strong engagement. Our social media strategy was centred around a video we produced '[Now More Than Ever](#)', and the five 'asks' of our Budget 2022 campaign. The campaign video reached over 44,757 people and created a further 143,219 impressions. Collaboration with our members on the campaign video and broader 'asks' of the campaign, was supported via a shared social media calendar. The calendar outlined the content and schedule of social media posts for the duration of the campaign.
- 2.2.7. Dóchas briefed **MEP Barry Andrews** in February on the key policy priorities of our members. It was noted that he is closely following the European Parliament Development Committee. Issues of shared interest include Gender, Food Security, Debt, Digital for Development, Private Sector Engagement, Syria and Yemen and Vaccine Inequality. Mr Andrews invited members' input to the EU's '*Farm to Fork*' Strategy.
- 2.2.8. Dóchas continued to engage strongly with the Joint Committee of Foreign Affairs and Defence. We participated in four briefings in 2021 on topics of: i) the work of Irish NGOs in our network (11 Mar); ii) Women's Rights and Gender Equality; (iii) our Pre-Budget Submission and ensuring commitment to spending 0.7% of GNI on ODA by 2030; and iv) climate change and COP 26.
- 2.2.9. Dóchas made a submission as part of the Government's consultation process for the drafting of a new **National Implementation Plan (NIP) on the SDGs** (see also 2.3).
- 2.2.10. Dóchas made 10 returns to the lobby register for the 2021 period. Lobbying efforts focused on: discussions around EU priorities, meeting with the Joint Committee, and sending our policy briefing on 'International Development and Humanitarian Action in a Time of COVID-19' to Oireachtas members. This did not meet our original target of 15 returns, as the lobby register consolidates multiple activities within returns.

Public Engagement

- 2.2.11. During 2021 we gained significant media coverage around a number of topics. A letter to the Editor signed by 33 Dóchas leaders appeared in The Irish Times and the Irish Independent. Two of our committee appearances in front of the Joint Committee on Foreign Affairs and Defence (July and November) received great coverage by The Irish Times, Irish Independent and the Journal (four articles in total). In the lead up to, and including, the Budget 2022 announcements, Ireland's ODA commitment was covered in three articles (The Irish Times and Irish Independent) including an article where the Taoiseach had been asked about Ireland's ODA commitment while in New York at UNGA. Our interim CEO also appeared on a number of radio shows commenting on ODA on Budget day itself.
- 2.2.12. During the year we received pro-bono support from Dr Anderson, an expert in strategic communications from the Public Relations Institute of Ireland, to support the development of our communications strategy.
- 2.2.13. The Worldview project continued at pace in 2021, with a change in project manager during the year. The Results of the Worldview Project have informed our public engagement in 2021, and have also begun to inform [member's public engagement strategies](#), clearly demonstrating the value of this work to our members.

Challenges

- 2.2.14. Continuous political engagement outside of the ODA campaign, as well as engagement with Opposition parties around the ODA campaign continues to be a challenge and will be a future area of focus.
- 2.2.15. Whilst capacity to maintain policy and political engagement at the EU level remains constrained, a piece of research commissioned by the EU institutional funding group (see 2.1.7) may support targeted efforts at the EU level in the next strategic period (2022 onwards).

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

Summary

Our relationships with domestic networks and partners strengthened during 2021 and Dóchas worked collaboratively to produce a variety of events and reports to inform evidence-based work across the sector.

Dóchas, as a member of the '#WeAct' Campaign steering group, joined a number of national organisations for its official launch in October, which aims to celebrate the impact of Ireland's charities and community groups.

Dóchas continued to support progress towards, and accountability for, achievement of the Sustainable Development Goals (SDGs) as illustrated by our submission on behalf of the network to the SDG National Implementation Plan consultation, and our participation in Coalition 2030.

Dóchas also continues to build upon, and develop a number of newer, relationships with EU and International networks and allies. Dóchas participated in 'Convenors for the Future', a platform of International NGOs, conducting future horizon scanning of opportunities and challenges within the sector, and addressing power shifting between international and local actors. Participation in such networks provided additional networking and training opportunities for members as collaborating NGOs extended invites to the network.

Key Outcomes

Domestic

- 2.3.1. Together with The Wheel and Charities Institute Ireland we participated in a consultation regarding the Charities Regulator's new strategy. We joined a steering group alongside The Wheel, Volunteer Ireland, Charities Institute Ireland, BoardMatch and Disability Federation of Ireland, to develop the sector-wide public campaign '#WeAct'. The overall campaign aim is to celebrate the impact of Ireland's charities and community groups. The campaign which was launched in late October is funded through a grant from 'RTE does Comic Relief' and will run for three years.
- 2.3.2. Our collaboration with coordinating organisations behind Charity Trustees Week continued to drive good governance practices. Dóchas hosted an event for CEOs, board members and trustees on 'INGO Governance and Locally Led Development' during Charity Trustees Week.
- 2.3.3. Growth of our academic partnerships were a feature of 2021. Dóchas was invited to participate in an Advisory Forum for a research initiative launched by Minister Harris' Department for Higher Education, and co-ordinated by SFI. In partnership with NUI Galway, we facilitated a webinar on the importance of global solidarity to humanitarian action, funded by a research grant with the Irish Research Council. The event brought together speakers and attendees across academia, activism and our Membership to support interdisciplinary learning. Key speakers for this half-day event included DFA's Sonya Hyland, Hugo Slim, Tara Rao, an Indian activist with the RINGO project, as well as powerful inputs from Concern and Trócaire. Our Head of Membership Engagement contributes to our engagement with DSAI through serving as a member of the steering committee.
- 2.3.4. Our relationship with CADA benefited from our CEO being invited to brief their Board on Dóchas' activities, and to speak at their AGM (together with Richard Darlington from Bond's public engagement campaign), to discuss the political environment in the UK and Ireland in relation to international development.
- 2.3.5. Dóchas' Head of Programme and Policy serves on the Coalition 2030 committee as second representative for the international pillar. The Steering Group met with Minister Eamonn Ryan in April to express concern at the lack of concrete engagement with the SDGs and the suspension of the stakeholder forums. In November, our Head of Programme and Policy subsequently assumed the Chair of the Coalition2030 steering committee for a 12-month term.

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EU and International

- 2.3.6. At the EU and International level, we continued to link with a number of networks including CONCORD, ICVA and Forus. Newer relationships were established in 2021, including participation in 'Convenors for the Future', a platform of International NGOs (including Bond, Interaction, Humentum, ICSC, Civicus, Partos, Fingo), conducting future horizon scanning of opportunities and challenges within the sector, and addressing power shifting between international and local actors. Due to our growing relationship with international NGOs, Members benefited from invites to additional training and networking opportunities facilitated by international NGOs, for example Dóchas co-hosted a Member's event with InterAction on virtual team leadership (November).
- 2.3.7. Furthermore, the Dóchas Head of Programme and Policy joined the OECD DAC CSO Working Group on the new DAC Recommendation on Enabling Environment for Civil Society. Ireland was a key supporter of the Recommendation and Dóchas will work with Irish Aid closely on this agenda.

Challenges

- 2.3.8. Working collectively on the delivery of the SDGs was challenging. Coalition 2030 had no Coordinator for much of the year, and the Government unit was disbanded, as well as cancelling the National SDG Stakeholder Forum, so there was limited opportunity to engage. However, with a new coordinator in place in 2022, this is likely to improve.

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

Summary

Development and implementation of CRM (Salesforce), and subsequent training of staff to support effective use of the system.

Changes in staffing - but attention given to support timely recruitment and on-boarding of new staff.

The pandemic meant that Dóchas had to close its office for most of the year and go entirely online. This brought considerable challenges in the short term. The well-being of staff became a key priority that required time and care, including investing in new safety protocols and home working. We revised our risk register and invested in extra precautions to ensure strong levels of finance accountability and governance.

Key Outcomes

- 2.4.1 Two new full members joined Dóchas (Edmund Rice Development and Salesian Missions – Don Bosco Aid Ireland) so we had **46 full members and 11 associate members by the end of the year**. No members (either full or associate) left in 2021.
- 2.4.2 At the AGM, four new Board members were elected, two Directors were re-elected for a second term. See section 7 for further details.
- 2.4.3 The Strategic planning process took place during the year. There were a number of key moments in particular that informed the new strategy. They include: The Re-imagining INGO's project; A review of the Strategic Plan 2015-2021, including a member's survey; and further consultation with the Board, members and Dóchas team on proposed content.
- 2.4.4 Our Annual Report to the Charities Regulator, which included details of our compliance with the Charities Governance Code (CGC), was filed on 19 October 2021. The submission recorded that while we comply with the Code, we should consider reviewing our constitution, maximising diversity among our Trustees and looking at the issue of merging/dissolving. The latter was subsequently considered during our strategic planning process, when it was agreed that given the unique nature of the organisation neither option was possible/desirable.

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- 2.4.5 In early 2021, we worked with Enclude to design and build our CRM system (Salesforce). This system was selected in order to improve our ability to manage relationships and interactions with all our stakeholders, as well as improve data protection and reduce the risk of losing valuable institutional knowledge. Training for all staff and those with specific system roles in relation to the use of the CRM continued throughout the year.
- 2.4.6 A number of codes and policies were revised during the year: Reserves Policy; Employee Handbook; Governance Manual; Code of Conduct for Board Members; Code of Conduct for Non-Directors Participating on Board Sub-Committees; Protected Disclosures Policy; Data Protection Policy; Debt Collection Protocol.

Challenges

- 2.4.7 The disruption and unpredictable nature of Covid-19 required the team to continuously adapt and be flexible.
- 2.4.8 Securing sustainable new funding sources remains challenging.

3. Financial Review

Income & Expenditure

- 3.1 **Income** in 2021 was €620k, which was lower than planned at the start of the year. **Expenditure** was €737k, an increase of €124k on 2020 figures (€613k) and includes:
- **Total programme costs** were €509k, which represents 69% of total expenditure.
 - **Staff costs** totalled €393k, which represents 53% of total expenditure – a 9% decrease on 2020 (€380k, 62% of total expenditure).
 - **Operational costs** totalled €101k (€73k in 2020).
- 3.2 Irish Aid's core grant has been utilised in full in line with our Memorandum of Understanding. Expenditure on our Public engagement grant was €159k and there was no carry forward into 2022.
- 3.3 Our **dependency ratio** – or 'Non-project' Irish Aid income as a percentage of total income was 55%. However, if we include all Irish Aid income, including the Worldview project, it rises to 72%.
- 3.4 Membership income at €158k, saw an increase of €2k from 2020, which is positive in the circumstances.
- 3.5 We were not successful at **diversifying income** sources. However, we did secure some (€6k) in-kind support from: Karl Anderson for the development of our Communications Strategy; and from Kieran Murphy for the design of our new Strategy.
- 3.6 Dóchas continued to hold **financial reserves** (€321k at year end) to protect the organisation from unforeseen setbacks. The level of reserves was above (by €62k) that required under our Reserves Policy (the Q3 reforecast budget set the level at €259k). The Board's sub-committee on Finance, Audit and Risk was comfortable with this, particularly given the fluid situation in relation to Dóchas staffing transition, and the longer-term economic forecast. It was felt that having a cushion in reserves is prudent whilst aiming to reduce it in the long term.

Key financial indicators

3.7 The following are projected Key financial performance indicators:

- ↑ • Total membership income as percentage of total income: 25% (2020: 24%)
- ↑ • Total Irish Aid income as a percentage of total income: 72% (2020: 70%)
- ↓ • Unrestricted reserves as a percentage of total income: 52% (2020: 59%)
- ↓ • Staff costs as a % of total expenditure: 53% (2020: 62%)
- ↑ • Operational costs as a % of total expenditure: 14% (2020: 12%)
- ↑ • Programme costs (including staff) as a % of total expenditure: 69% (2020: 65%)

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

Directors' Report

Human Resources

- 3.8 We welcomed our new CEO in November following a period of turnover with an interim CEO from September-November. We recruited our new Programme Support Officer, and Worldview project coordinator in July, and November respectively. We have seven staff members. We had strong systems in place for induction and monitoring staff performance.
- 3.9 In the latter period of 2021, the team adapted well to a blended model of working which has enabled staff to safely return to the office one day a week where possible, in line with our COVID protocols and in consultation with staff to determine their comfortability. From September – November, we were able to host the majority of our strategy sessions in-person, which encouraged open dialogue and engagement.
- 3.10 We invested considerable time and effort in consulting with staff to develop an appropriate COVID protocol, re-designing the office space to enable staff to safely return during periods where this was advised, and in considering a new blended model of working. We held two team sessions with a resilience trainer, which were very well received and enabled the team to collectively consider how best to continue supporting each other throughout the year.

Political contributions

- 3.11 There were no political contributions in 2021, and as a result no disclosures are required under the Electoral Act, 1997.

4. Reserves Policy

- 4.1 The directors are aware of the risk to which the company is exposed, in particular to the financial and operational risks, and they are satisfied that appropriate systems are in place to mitigate exposure to those risks.
- 4.2 Dóchas continues to hold financial reserves to protect the organisation from unforeseen setbacks. The reserves level is reviewed regularly by the FARC. At the end of 2021, reserves were above (by €62k) that required by the Dóchas' Reserves Policy. The reserves policy was reviewed and updated in January 2021. It outlines how reserves may be accumulated and spent, which is primarily to manage any unexpected shortfall in revenue or an unexpected increase in expenditure. However, it was re-emphasised that Dóchas should not hold more than six months of budgeted, committed and recurring unrestricted expenditure. Where excess reserves have arisen, they should be reduced over a limited period of time, as agreed by the Board.
- 4.3 The total reserves of €321k are detailed in Note 14 of the financial statements. It should be noted that in 2021 we utilised €117k of our excess reserves to deliver our programme of work.

5. Principal Risks and Concerns

- 5.1 As a membership-based network organisation, Dóchas has a risk profile that differs markedly from those of its member organisations. As such risks relating to financial management are less pronounced. Dóchas, for example, has virtually no foreign exchange dealings and no investments or property. Liquidity risks (that the organisation would be unable to meet financial commitments due to cash flows delays) are managed by ensuring that sufficient deposits are held on short notice and by retaining sufficient reserves to cover short term fluctuations in income.
- 5.2 A key governance function of the Board remains its **risk management framework**. The risk framework was reviewed by the sub-committee on Finance, Audit and Risk (FARC) before each Board meeting, and by other Committees where relevant. It was then discussed at each Board meeting.
- 5.3 There were no 'red' risks during the year, but there were two that remained amber throughout:
- Risk 4: Poor governance of a member leads to the sector's reputational damage. There is ongoing sensitivity to this risk. Two members are currently undergoing CRA investigations; and a crisis communication plan was developed during the year to mitigate against the impact of this on Dóchas and on the sector.
 - Risk 12: Poor Health, Safety and well-being conditions for staff lead to poor performance. This related directly to the impact of Covid-19 on the wellbeing and performance of staff. Measures have been put in place to mitigate against this, including the Employee Assistance Programme and resilience training.

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

5.4 A further three risks 'moved' at times during the year:

- Risk 6: Members leave the network. This moved from Amber to Green in February as members were actively participating in Dóchas events and because our members survey contained some positive feedback from members. We received two applications for full membership, which were subsequently approved by the membership at the AGM (12 May).
- Risk 7: Declining income. This was moved to Amber in Q4 as due to turnover of staff and the development of the new strategy, we will be engaging in a one year MoU with Irish Aid for 2022 rather than a multi-annual MoU.
- Risk 11: Staffing gaps or turnover lead to failure to implement strategy. This moved from Green to Amber in September in light of the departure of the CEO and the transition period anticipated for on-boarding a new CEO. This occurred during a critical time of the development of the strategy. It was decided to keep this risk amber, in recognition of the small team in place and the level of disruption that can occur with a staff gap or turnover.

6. Future Plans for 2022

The Strategic planning process took place during the year. There were a number of key moments in particular that informed the new strategy. They include: The Re-imagining INGO's project, A review of the Strategic Plan 2015-2021, including a member's survey, and further consultation with the Board, members and Dóchas team on proposed content.

Key changes in the strategic direction of the organisation were identified during the strategic planning process. This will require a shift in Dóchas' way of working and priority areas in the years ahead:

- We will move towards being an impact network: identifying more effective ways for members to convene, connect and collaborate. We will evolve our model to apply the most appropriate structure to the objective.
- We will enhance our perspective, embracing more outward-looking and diverse voices from within and outside the membership.
- We will identify priority areas to be addressed regarding standards of practice, key issues and transformational work and focus on those where Dóchas has an added value in leading on, and supporting, members.
- We will look at changes needed within the sector and co-design/develop solutions to complex challenges.
- We will lead on navigating a changing political environment and enhancing support for international development.
- We will be more strategic in our communications, advocacy and policy work, particularly in relation to global agendas.
- We will encourage courageous leadership within the sector.

Over the next five years, Dóchas will focus on four complementary and mutually reinforcing areas of work aimed at strengthening the overall impact of Irish international development and humanitarian organisations:

1. Develop a strong and dynamic **network** that enhances opportunities for connection, coordination and collaboration.
2. Help the Irish international development and humanitarian sector to **transform** by creating opportunities for increased impact.
3. Mobilise our convening power to **influence** policy change and public support.
4. Encourage strong and diverse **leadership** in the Irish international development and humanitarian sector.

2022 will be a year of transition, as a number of priority areas identified during the strategic process require further exploration before we can proceed with implementation, and in turn, measurement of the impact of our work. A new membership survey will be designed to capture progress during this strategic period.

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

7. Structure, Governance and Management

Governing document

- 7.1 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 2021, there were 47 full members whose guarantee is limited to €6.35 each. This guarantee continues for one year after membership ceases.
- 7.2 The Board was committed to maintaining the highest standards of corporate governance. As well as updating our Governance Manual, Code of Conduct for Board Members and Code of Conduct for Non-Directors Participating on Board Sub-Committees, we also formally approved our Dóchas Charter, which articulates a set of values expressing what it means to be a member of Dóchas and signals this both to our members and to the wider world. We have also strengthened some areas of our governance practice in light of the Charity Regulator's Governance Code, and we expect to be fully compliant with all the standards in 2022.
- 7.3 The CEO is appointed by the directors to manage the day-to-day operations of the company. There are clear distinctions between the roles of the Board and the CEO. Matters such as policy, strategic planning, and budgets are prepared by the CEO for consideration and approval by the Board.

Appointment of directors

- 7.4 The Board of Dóchas comprised twelve directors in 2021. At our Annual General Meeting (AGM), one member Director and one external Director was re-elected to serve a second three-year term and four new member Directors were appointed.
- 7.5 At the first Board meeting (24 June) following the AGM (12 May): the existing Vice Chairperson and Company Secretary were re-elected. At the following Board meeting (3 Sept.) a new Treasurer was elected to serve the remainder of his term on the Board.
- 7.6 No emoluments were paid to directors.

Directors' induction and engagement

- 7.7 All new Board directors received an induction which included a verbal briefing from the Chair, together with a letter of engagement and an induction pack incorporating all relevant governance and policy documents..
- 7.8 The Board met five times during the year. There was an average of eleven members in attendance at each meeting. We also held an Away Day in October to focus on the development of our new Strategic Plan 2022 to 2026.
- 7.9 An external evaluation of the Board was conducted in March 2021. Overall, directors felt that the Board was functioning well. There were a number of recommendations made including:
- (a) How to improve the efficiency of Board Meetings
 - (b) Linking the new strategy with a skills audit for the Board
 - (c) Board engagement with the strategic process

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

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

- **Finance, Audit and Risk (FARC):** This committee met virtually five times. There are three Directors, and two non-Directors on this committee. Key activities continued to be monitoring cash flow through quarterly review of income and expenditure; the development of the annual budget and the preparation of the annual audit. The committee also reviews the risk register at each meeting and the reserves policy annually.
- **Governance:** This committee met four times during the year. There are three Directors on the committee with one personnel change during the year. Key activities included: managing the nomination process for new Board Directors; and reviewing our Charities Governance Code Compliance Record Form.
- **Human Resources and Remuneration Committee:** This committee met three times during the year. There are three Directors on the committee and there was one personnel change during the year. It focused on supporting Dóchas to put in place remote working practices, updates to the employee handbook, review of staff salaries and contracts.

7.11 The recruitment of the new CEO was a focus for the Board during the year. An external agency was hired to carry out the search and recruitment process.

Organisation

7.12 The Dóchas team comprised of seven people. We welcomed two new staff members in July and November.

7.13 The team continued to work remotely in line with Government guidelines and public health advice. We had strong systems in place for induction and monitoring staff performance. Remote working demanded a strong focus on communications, well-being, and giving the team flexibility to manage home-schooling and other stresses that arose due to the lockdowns. Each member of the team responded extremely strongly under very stressful conditions.

7.14 We consulted staff to develop an appropriate COVID protocol, and re-organised the office space to enable staff to safely return when it is appropriate. We are working on a new blended working policy with the aim of moving to a more flexible approach going forward.

8. Further Information

More information on Dóchas activities in 2021 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.

9. Legal Status

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

10. Results and Year End Position

The results for 2021 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.

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

Directors' Report

11. Directors

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

Finola Finnan, Trócaire (Chairperson)
Sarah O'Toole, CBM Ireland (Vice Chairperson)
Paul O'Brien, Plan International Ireland
Peter McDevitt, Self Help Africa (Treasurer and Company Secretary)
Grace Milton, External Director
Una Murray (Sightsavers)
Senan Turnbull, External Director
Martina Fitzgerald, External Director
Lucia Ennis, Concern Worldwide. Elected 12/05/21
Bobby McCormack, Development Perspectives. Elected 12/05/21
John Moffett, Misean Cara. Elected 12/05/21
Eamon Sharkey, GOAL. Elected 12/05/21
Siobhán McGee, ActionAid Ireland. Resigned 12/05/21
Niamh Carty, Oxfam Ireland. Resigned 12/05/21
Louise Supple, Concern Worldwide. Resigned 12/05/21

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

12. 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.

13. 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.

14. Events Since the end of the Year

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

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

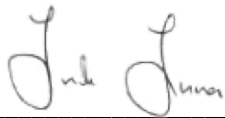
15. Books of Account

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 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: 24th March 2022

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

Independent Auditors' Report for the Year Ended 31 December 2021

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Dóchas for the year ended 31 December 2021, 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.

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 2021 and of its net movement in funds for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015;
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

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

Conclusions relating to going concern

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

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

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

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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Independent Auditors' Report for the Year Ended 31 December 2021

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 2021

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.

The purpose of our audit work and to whom we owe our responsibilities

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.

Signed by: Roseanna O'Hanlon
Roseanna O'Hanlon

for and on behalf of

Crowe Ireland

Chartered Accountants and Statutory Audit Firm
40 Mespil Road
Dublin 4
D04 C2N4

Date: 24 March 2022

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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**Statement of Financial Activities
For the Year Ended 31 December 2021**

	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €	Total 2020 €
<u>Income and Endowments from:</u>				
Charitable Activities				
- Subscriptions for the year	158,046	-	158,046	155,640
- Irish Aid Grant	340,000	105,000	445,000	455,000
- Other Activities	3 16,790	-	16,790	44,085
Investments				
- Deposit interest	10	-	10	41
Total Incoming Resources	514,846	105,000	619,846	654,766
<u>Expenditure on:</u>				
Charitable Activities	6 561,036	155,969	717,005	595,692
Raising Funds	7 2,210	-	2,210	2,087
Other	8 17,943	-	17,943	15,280
Total Resources Expended	581,189	155,969	737,158	613,059
Net movement in funds	(66,343)	(50,969)	(117,312)	41,707
Total funds brought forward	14 387,144	50,969	438,113	396,406
Total funds to be carried forward	14 320,801	-	320,801	438,113

All of the income and expenditure arises from continuing operations.

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

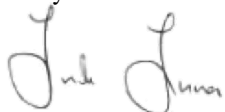
**Dóchas – The Irish Association of Non-Governmental Development Organisations
(Company Limited by Guarantee)**

**Balance Sheet
As at 31 December 2021**

		2021		2020	
		€	€	€	€
Fixed Assets					
Tangible assets	10		10,818		14,183
Current Assets					
Debtors	11	10,997		15,502	
Cash at bank and in hand	12	364,072		429,460	
		-----		-----	
		375,069		444,962	
Creditors: amounts falling due within one year	13	(65,086)		(21,032)	
		-----		-----	
Net Current Assets			309,983		423,930
			-----		-----
Total Net Assets			320,801		438,113
			=====		=====
The Funds of the Charity					
Restricted funds	14		-		50,969
Unrestricted funds	14		320,801		387,144
			-----		-----
Total Charity Funds	14		320,801		438,113
			=====		=====

24th March 2022

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



Director



Director

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

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

**Statement of Cash Flows
For the Year Ended 31 December 2021**

	Note	2021 €	2020 €
Cash flow from operating activities:			
(Deficit) / Surplus for the year		(117,312)	41,707
Adjustments for:			
Depreciation charge		4,615	5,499
Decrease in debtors		4,505	5,936
Increase in creditors		44,054	8,395
		-----	-----
Net cash (used in) / generated from operating activities		(64,138)	61,537
Cash flows from investing activities:			
Purchase of tangible fixed assets	10	(1,250)	(12,870)
		-----	-----
Net cash used in investing activities		(1,250)	(12,870)
		-----	-----
Net (decrease) / increase in cash and cash equivalents		(65,388)	48,667
		=====	=====
Reconciliation of net cash flows to movement in net funds			
Net (decrease) / increase in cash and cash equivalents		(65,388)	48,667
Cash and cash equivalents at 1 January		429,460	380,793
		-----	-----
Cash and cash equivalents at 31 December	12	364,072	429,460
		=====	=====

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

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

**Notes to the Financial Statements
For the Year Ended 31 December 2021**

1. Accounting Policies

1.1. Basis of Accounting

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

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

1.2. Functional and presentation currency

The Company's functional and presentational currency is Euros.

1.3. Income

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

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

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

1.4. Resources Expended

All expenditure is accounted for on an accruals basis.

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

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

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

1.5. Tangible Fixed Assets

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

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

Fixtures and Fittings	-	12.5%
Computers	-	20%

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

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

**Notes to the Financial Statements
For the Year Ended 31 December 2021**

1.6. Debtors

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

1.7. Cash and Cash Equivalents

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

1.8. Creditors

Short term creditors are measured at the transaction price.

1.9. Financial Instruments

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

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

1.10. Taxation

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

1.11. Operating Leases: The Company as Lessee

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

1.12. Pensions

Defined Contribution Pension Plan

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

1.13. Holiday Pay Accrual

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

1.14. Restricted Funds

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

1.15. Unrestricted Funds

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

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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**Notes to the Financial Statements
For the Year Ended 31 December 2021**

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

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

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

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

Going Concern

During the financial year, the effects of the Covid-19 pandemic were still being felt worldwide.

Like many companies, Dóchas continues to be exposed to the effects of the Covid-19 pandemic. The directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern.

On this basis, the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

The financial statements have been prepared on a going concern basis.

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**Notes to the Financial Statements
For the Year Ended 31 December 2021**

3. Income: Other Charitable Activities

	2021	2020
	€	€
Unrestricted:		
Working group activity	9,945	11,685
Other income	500	-
Donated services	6,345	24,000
	-----	-----
	16,790	35,685
	-----	-----
Restricted:		
Foras	-	8,400
	-----	-----
	-	8,400
	-----	-----
Total	16,790	44,085
	=====	=====

4. Net Income Resources

Net income resources is stated after charging the following items:

	2021	2020
	€	€
Depreciation	4,615	5,499
Auditors remuneration – Audit	6,888	4,840
– Non-Audit	-	-
Operating lease – land and buildings	22,500	30,000
	=====	=====

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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**Notes to the Financial Statements
For the Year Ended 31 December 2021**

5. Employees and Remuneration

The average number of staff employed by the company during the year was 7 (2020: 7).

Staff costs were as follows:

	2021	2020
	€	€
Salaries	335,455	326,769
Social Welfare Costs	37,214	36,001
Pension Costs	20,635	17,117
	-----	-----
	393,304	379,887
	=====	=====

No employees (2020: 2) earned remuneration (salaries and any benefits in kind, excluding employers pension costs) in excess of €60,000 as follows:

	2021	2020
	No.	No.
€60,000 - €70,000	-	1
€70,001 - €80,000	-	1
	-----	-----
	-	2
	=====	=====

During the year, the former Chief Executive Officer (CEO) resigned from their position and was replaced with the current CEO. Neither persons acting as CEO in 2021 earned more than €60,000 during the year. The combined remuneration payable for the CEO role in 2021 amounted to €69,599 (2020: €78,716).

The annual salary of the CEO is €85,000. The company pays a 7% pension contribution on this salary.

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

Key Management Remuneration

Key Management personnel include the CEO and senior management team for whom the total benefits including pension contribution was €293,705 (2020: €280,131) in the year. The 2021 figure represents five full time equivalent staff (2020: 5).

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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**Notes to the Financial Statements
For the Year Ended 31 December 2021**

6. Direct Charitable Expenditure

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

	Unrestricted	
	2021	2020
	€	€
Direct Costs	346,858	268,227
Support costs		
Staff costs	119,235	132,336
Office running costs	61,454	28,809
Rent, rates, cleaning and maintenance	27,144	35,132
Donated professional fees	6,345	24,000
	-----	-----
	561,036	488,504
	=====	=====
	Restricted	2020
	2021	€
	€	€
Direct Costs	155,969	107,188
	=====	=====

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

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

7. Expenditure on Raising Funds

	Unrestricted	
	2021	2020
	€	€
Support Costs		
Staff costs	1,267	1,407
Office running costs	654	306
Rent, rates, cleaning and maintenance	289	374
	-----	-----
	2,210	2,087
	=====	=====

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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**Notes to the Financial Statements
For the Year Ended 31 December 2021**

8. Other Expenditure

Governance costs:

	Unrestricted	
	2021	2020
	€	€
Staff costs	6,342	7,039
Office running costs	3,269	1,532
Rent, rates, cleaning and maintenance	1,444	1,869
Professional Fees	6,888	4,840
	-----	-----
	17,943	15,280
	=====	=====

9. Breakdown of Support Costs by Activity

	Charitable	Fundraising	Other	Total	
	activities			2021	2020
	€	€	€	€	€
Staff costs	119,235	1,267	6,342	126,844	140,782
Office running costs	61,454	654	3,269	65,377	30,647
Rent, rates, cleaning and maintenance	27,144	289	1,444	28,877	37,375
Professional fees	6,345	-	6,888	13,233	28,840
	-----	-----	-----	-----	-----
	217,378	2,210	17,943	234,331	237,644
	=====	=====	=====	=====	=====

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

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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**Notes to the Financial Statements
For the Year Ended 31 December 2021**

10. Tangible Fixed Assets

	Fixtures and Fittings	Computers	Total
	€	€	€
<u>Cost</u>			
At 1 January 2021	14,052	28,073	42,125
Additions	-	1,250	1,250
	-----	-----	-----
At 31 December 2021	14,052	29,323	43,375
	-----	-----	-----
<u>Depreciation</u>			
At 1 January 2021	13,523	14,419	27,942
Charge for the year	105	4,510	4,615
	-----	-----	-----
At 31 December 2021	13,628	18,929	32,557
	-----	-----	-----
<u>Net Book Value</u>			
At 31 December 2021	424	10,394	10,818
	=====	=====	=====
At 31 December 2020	529	13,654	14,183
	=====	=====	=====

11. Debtors

	2021	2020
	€	€
Amounts due within one year:		
Subscriptions due	2,217	5,333
Prepayments and other debtors	8,780	10,169
	-----	-----
	10,997	15,502
	=====	=====

12. Cash and Cash Equivalents

	2021	2020
	€	€
Cash at bank and in hand	364,072	429,460
	=====	=====

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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**Notes to the Financial Statements
For the Year Ended 31 December 2021**

13. Creditors (Amounts falling due within one year)

	2021 €	2020 €
Creditors and accruals	52,452	10,344
Payroll taxes	12,634	10,688
	65,086	21,032
	65,086	21,032

14. Reconciliation of movements in funds

Movement in funds:

	Balance 01/01/21 €	Income €	Expenditure €	Balance 31/12/21 €
Unrestricted funds				
General reserve	387,144	514,846	(581,189)	320,801
	387,144	514,846	(581,189)	320,801
Restricted funds				
Irish Aid	50,969	105,000	(155,969)	-
	50,969	105,000	(155,969)	-
Total Funds	438,113	619,846	(737,158)	320,801
	438,113	619,846	(737,158)	320,801

15. Commitments

(i) The 2022 Annual Plan allows for expenditure in 2022 of €756,283.

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

	2021 €	2020 €
Not later than 1 year	30,000	30,000
Later than 1 year and not later than 5 years	112,500	135,000
	142,500	165,000
	142,500	165,000

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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**Notes to the Financial Statements
For the Year Ended 31 December 2021**

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 2021, there were 46 members (2020: 44), whose guarantee is limited to €6.35 each.

18. Post Balance Sheet Events

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

19. Controlling Party

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

20. Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately to the assets of the company. Contributions to the scheme are charged to the Statement of Financial Activities as they become payable, amounting to €20,635 during the year (2020: €17,117).

21. Provisions available to small entities

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

22. Approval of Financial Statements

The board of Directors approved these financial statements for issue on 24 March 2022 .

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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**Detailed Statement of Financial Activities
For the Year Ended 31 December 2021**

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

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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**Detailed Statement of Financial Activities
For the Year Ended 31 December 2021**

	2021	2020
	€	€
Incoming resources		
Membership subscriptions	158,046	155,640
Irish Aid Grant	340,000	340,000
Irish Aid Public Engagement project	105,000	115,000
Other income	10,445	20,085
Deposit interest	10	41
Donated services	6,345	24,000
	-----	-----
Total incoming resources	619,846	654,766
	=====	=====
<u>Resources expended</u>		
<u>1. Core costs</u>		
Staff Salaries and pensions	126,846	140,782
Recruitment costs	15,090	-
Rent, Rates, Cleaning & Maintenance	28,877	37,375
Postage & Stationery	1,177	789
Bank & Government Charges	449	427
Auditors Remuneration	6,888	4,840
Legal and Accounting Fees	2,347	2,510
CEO Expenses	622	141
Training	4,157	2,352
Telephone & Internet	4,023	4,332
Light & Heat	1,400	1,530
Meetings, IT & Communications	10,227	10,522
Miscellaneous	1,257	1,668
Insurance	3,013	877
Consultancy costs	17,000	-
Depreciation	4,615	5,499
	-----	-----
Total Core Costs	227,987	213,644
	-----	-----

**Dóchas – The Irish Association of Non-Governmental Development Organisations
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**Detailed Statement of Financial Activities
For the Year Ended 31 December 2021**

	2021	2020
	€	€
<u>2. Project Work</u>		
Programme Staff salaries and pensions	266,458	239,105
Build Expertise	48,395	29,577
Build our Voice	40,769	15,075
Build Alliances	10,984	9,888
Build our Network	29,009	20,975
Public Engagement	107,209	60,795
Donated services	6,345	24,000
	-----	-----
Total Project Work	509,170	399,415
	-----	-----
Total Expenditure	737,158	613,059
	-----	-----
(Deficit) / Surplus for the year	(117,312)	41,707
	=====	=====