

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

**Directors' Report and Financial Statements  
For the Year Ended 31 December 2022**

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

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**Company Information**

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<b>Chairperson:</b>	Finola Finnan. Resigned 12/05/22 Sarah O’Toole. Elected 23/06/22
<b>Treasurer:</b>	Paul O’Brien. Resigned 12/05/22 Siobhan Cassidy. Elected 23/06/22
<b>Board of Directors:</b>	Sarah O’Toole, CBM Ireland (Chairperson). Finola Finnan, Trócaire (Chairperson). Resigned 12/05/2022 John Moffett, Misean Cara (Vice Chairperson) Siobhan Cassidy, Trócaire. (Treasurer) Elected 12/05/2022 Paul O’Brien, Plan International Ireland (Treasurer). Resigned 12/05/2022 Bobby McCormack, Development Perspectives Eamon Sharkey, GOAL Grace Milton, External Director Lucia Ennis, Concern Worldwide Martina Fitzgerald, External Director Senan Turnbull, External Director Una Murray, Sightsavers Ireland Karol Balfe, ActionAid Ireland. Elected 12/05/2022 Peter McDevitt, Self Help Africa. Resigned 24/11/2022
<b>Company secretary:</b>	Siobhan Cassidy, Trócaire. Elected 24/11/2022 Peter McDevitt, Self Help Africa. Resigned 24/11/2022
<b>CEO:</b>	Jane-Ann McKenna
<b>Key management Personnel:</b>	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) Gillian Ivory (Head of Membership Engagement)
<b>Auditors:</b>	Crowe Ireland Chartered Accountants and Statutory Audit Firm 40 Mespil Road Dublin 4 D04 C2N4
<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

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**Company Information**

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**Company Number:** 94384

**CHY Number:** CHY6410

**Registered Charity  
Number:** 20011680

**Members:**

**Full Members (47):** 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  
SADAKA – The Ireland Palestine Alliance  
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**

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The directors submit their report and financial statements of the Company for the year ended 31 December 2022.

**1. Mission and Purpose**

Dóchas - The Irish Association of Non-Governmental Development Organisations, is a vibrant network of **47 full members and 11 associate members**, who are committed to a vision of a just, equal and sustainable world, where every person has the right to live their life with dignity.

Our purpose is to enable international development and humanitarian organisations in Ireland to achieve greater impact by working together.

**2. Background & Context**

2022 was the first year of implementing our new [five-year strategic plan](#) (2022-2026). Dóchas' new strategy reflects our ambition to do things differently. Our world is facing threats of unprecedented complexity and order: climate change is damaging the lives and livelihoods of millions of people and is a driver of poverty, drought and other disasters; conflict and displacement are growing in scale and duration, with disproportionate effects on women, girls and the most vulnerable in society; inequality is increasing in many regions, exacerbated by the global pandemic; and civil society space is shrinking. At the same time, the potential for social, economic and environmental change is greater than ever, as technology and the mobilisation of active citizens shape the decisions of governments, corporates and global institutions. We recognise the rapid pace of change and agility required of international development and humanitarian organisations responding to these complex challenges, as well as the increased expectation of reform and improvement in terms of how they work. In this respect, we seek to support members to adapt to new demands and changing circumstances through a dynamic network that harnesses our shared knowledge, experiences and diversity of thought.

Our focus during this period is on four complementary and mutually reinforcing objectives aimed at strengthening the overall impact of Irish international development and humanitarian organisations, and the sector as a whole:

- NETWORK: Develop a strong and dynamic network that enhances opportunities for connection, coordination and collaboration.
- TRANSFORM: Help the Irish international development and humanitarian sector to transform by creating opportunities for increased impact.
- INFLUENCE: Mobilise our convening power to influence policy change and public support.
- LEAD: Encourage strong and diverse leadership in the Irish international development and humanitarian sector.

A strong and dynamic network is the critical over-arching objective for Dóchas. From this, the capacity for members to transform, influence and lead will be strengthened and enhanced. In addition to our core principles of independence, integrity, inclusivity and accountability, our values reflect how we will work and will guide how we approach achieving our objectives. As a network we value collaboration, learning, new ideas, courageous leadership and agility.

In 2022, we made clear steps towards achieving our strategic ambitions and demonstrated our capacity to deliver, and achieve our annual objectives. We now look to the four-year period ahead, where we will maintain our focus on four strategic objectives: Network, Transform, Influence and Lead.

In 2022, two major humanitarian issues dominated the landscape for our members and demonstrated the need for collective action and engagement through the Dóchas network:

**Ukraine**

In early 2022, the conflict in Ukraine and the high number of refugees crossing into neighbouring countries, was a key focus for Dóchas members, who mobilised and scaled up their response in the region. During this period, we sought to amplify key messages in our communications and political engagement. This focused on the importance of donating to registered charities and aid agencies on the ground, how people can help, FAQs and the importance of international humanitarian law. We promoted this through our website, social media and media interviews. Dóchas also appeared before the Joint Committee on Foreign Affairs and Defence to discuss the humanitarian implications of the conflict in Ukraine and provided the committee (and the Joint Committee on EU Affairs) with context updates on the changing humanitarian situation.

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**Horn of Africa**

The combination of conflict, climate change and COVID-19 have laid bare our unsustainable global food systems. This has a disproportionate and devastating impact on those already affected by conflict, hunger and climate change in the Horn of Africa, East Africa and Central Africa regions. Many of these countries have been wholly or significantly reliant upon wheat imports from Russia and Ukraine for sustenance, and we are seeing the prevalence of undernourishment in these regions rising sharply, to levels not seen for the past 20 years. Globally in 2022, over 300 million people were in urgent need of humanitarian assistance and this number is set to rise in 2023. This is being most acutely felt by the vulnerable and marginalised, in particular women and girls and people with disabilities.

In order to raise the profile of this devastating crisis, we organised a briefing for Oireachtas members and the media to highlight the impact the global food crisis had on the Horn of Africa. The event brought our members together to call for collective action, attracted politicians from all parties, and ignited a conversation about Ireland's role in responding to the crisis and to the root causes of that crisis. Dóchas also engaged with President Higgins on the issue and accompanied Minister Brophy and officials from Irish Aid on a trip to both Nairobi and Northern Kenya in late August. As a result of this strategic engagement, we saw a surge in political, policy, media and donor support for the region. Irish Aid committed an additional €32 million investment in Humanitarian funding in 2022 for the Horn of Africa, with a commitment of €6m to be spent through Dóchas members in the region. Our political and media work has resulted in a much clearer understanding of the linkages between climate, conflict and hunger and a more nuanced understanding of those root causes and is work we intend to build into 2023.

**3. Strategic Outcomes and Results**

**3.1 NETWORK: Develop a strong and dynamic network that enhances opportunities for connection, coordination and collaboration.**

Our goal is to develop a strong and dynamic network that creates and enables opportunities for connection, coordination and collaboration. We will continue to develop Dóchas to become a network that promotes new learning, by embracing more outward-looking and diverse voices from inside and outside the membership. We have begun to strengthen our efforts through further and deeper engagement with national and international alliances and networks.

In 2022, we initiated the process to create a supportive and purposeful impact network structure. Dóchas is drawing from best practice internationally by connecting with other types of networks that have made this shift. We have developed the role of a network delegate and our network mapping tool, that visualises what individual members want to share expertise on, advocate on and develop standards of practice on.

The Dóchas secretariat plays an enabling and facilitating role and through the creation of an appropriate structure, the issues and priorities for connection and collaboration will evolve over time. This is a strategic shift away from previous ways of working. While we begin to implement this approach, we have maintained our support to existing working groups, and will continue to host key events that reflect member interests, including our annual conference.

**3.1.1 Members are enabled to proactively connect and collaborate on areas of importance to them**

In 2022, 79% of our members were represented in at least one working group and 76% of Dóchas members participated in at least one event we held. Below are a number of examples of areas where members connected and collaborated in 2022 on core areas of importance.

- **The Policy Working Group** met 8 times in 2022. The group were focused on key policy issues including the humanitarian impact of the Ukraine conflict, hunger and global food security, the UN Security Council and climate change. The group engaged in the OECD DAC Civil Society Forum and worked with Irish Aid throughout the year on policy agendas.
- **The Disability Working Group** met 5 times in 2022. The group engaged with Irish Aid throughout the year, and contributed to a mapping of Irish Aid's work on disability inclusion. The group also engaged with researchers from Trinity College Dublin to discuss 'Capacity Building for CRPD Progress' and throughout the year shared learning, policy updates and hosted an event to mark International Day of Persons with Disabilities.

- **The Institutional Funding Group** met 5 times in 2022. One highlight has been the research, commissioned by the group, into EU funding. This report gives a clear insight into levels of funding Irish INGOs have been receiving through the EU, how other NGO platforms engage with EU and possible options for Dóchas and its members in terms of a new strategy for EU engagement.
- **The Dóchas Adare HR forum** took place 4 times in 2022. Expertise and exchange were shared on key topics including New Ways of Working post Covid-19 (legislation, practicalities for employers to consider, and other remote/hybrid considerations); Challenges and best practices on remote and hybrid working (with Grow Remote) and results and findings from the HR Barometer report.
- **The Humanitarian Aid Working Group** met 4 times this year and held two meetings with Irish Aid. Bilateral meetings focused on the humanitarian implications of the war in Ukraine, the global food crisis and the humanitarian aspects of climate policy work, ALNAP's state of the Humanitarian System report, the Horn of Africa hunger crisis and Ireland's work on the UNSC.
- **The Results Working Group** remained active during 2022. They shared feedback and learning on the ICSP application process, Programme Grant evaluations and updates on funding opportunities.

### 3.1.2 Members feel supported by Dóchas in their collaborations

In 2022, 81% of members felt supported by Dóchas in their collaboration and 76% of members felt Dóchas adds value to their work, with 93% valuing the timely, easily accessible information that Dóchas secretariat and collaborative fora provide. This evidence was generated through a new member survey which focused i) on capturing members' experience of Dóchas and ii) mapping out activities, interests and potential areas for collaboration. We have worked with a network mapping tool to present the data in a way that will visually represent the connections and collaborations between our members, and shared areas of interest; as well as allow us to monitor the change in the strength of these connections and collaborations over time.

### 3.1.3 Dóchas' relationship with Irish, EU and International networks improves its delivery to members

The contexts and issues that members are engaging with are complex and interdependent. We value the complementary and diverse roles played not only by our members, but also other networks and organisations that are working towards a just, equal and sustainable world. Our members engage with 11 Irish networks and 39 International networks or alliances, some of which Dóchas is actively connected to and/or collaborating with (IDEA, The Wheel, Coalition 2030, Charities Institute Ireland, Stop Climate Chaos, and DSAI in Ireland and CONCORD, VOICE, ICVA and Bond internationally).

At an EU level, we actively engage with CONCORD and VOICE in particular, and connect Irish civil society organisations with them to work on the development of policy positions and EU engagement. Through our relationship with national platforms - including BOND, Partos, FINGO, Global Focus and InterAction - we draw on international expertise, processes and standards of practice to enhance the work of Dóchas. Some examples of our collaborations and connections include:

- During 2022, Dóchas met the Wheel, Charities Institute Ireland, Carmichael Centre, Volunteer Ireland and Boardmatch Ireland on a regular basis. The group shared learnings and best practice for non-profit networks and met with the Charities Regulator to discuss the set-up of a Stakeholder forum. Dóchas also engaged with IFIAD and IFGE on specific initiatives and events during the year.
- As a member of the annual **Charity Trustees Week** Steering Committee, Dóchas contributed to the design and development of the 2022 calendar of events, highlighting the valuable role played by Charity Trustees in the sector. The Dóchas CEO was also a judge in the Good Governance Awards.
- Dóchas is a steering committee member of the **We Act Campaign**. During the year, the campaign told the stories of 125 organisations and groups working across Ireland (including Dóchas members).
- Through its membership of the **DSAI Steering Committee**, Dóchas furthered collaboration across academia and programming via the DSAI annual conference, annual summer school and the review of their Strategic Plan.
- Dóchas held the chair of **Coalition2030** in 2022. This is the Irish civil society coalition of 70 organisations focused on Ireland's achievement and implementation of the SDGs. Dóchas worked with the co-ordinator and steering committee to support the development of an updated work plan, and a more energised and active coalition, as well as an uptake in engagement of Dóchas members with the SDG policy agenda.
- Dóchas hosted a briefing on **Global Vaccine Equity** with representatives from the People's Vaccine Alliance Ireland in early February. The briefing covered the current situation with vaccine equity globally, and current calls to action of the EU and Ireland.



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- Dóchas partnered with the International Network on Explosive Weapons (INEW – a civil society network) to co-organise a civil society conference in November ahead of an adoption conference on the “*Political Declaration on Strengthening the Protection of Civilians from the Humanitarian Consequences arising from the use of Explosive Weapons in Populated Areas*”. The Dóchas CEO co-chaired the forum (with over 100 attendees), which involved contributions from DFA, civil society and Geneva based diplomats. Dóchas also hosted an informal meeting for visiting Belgian, French and German MPs with political representatives.
- At a **European level**, Dóchas engaged on a regular basis both virtually and in Brussels and in Paris with ECDPM, VOICE, CONCORD and the OECD DAC Civil Society Group, sharing information with members and informing Dóchas policy priorities, such as on the development of the 2023 Humanitarian Budget, EU development policy trends, new funding modalities such as the Global Gateway, preparations for European Parliament elections in 2024 and OECD DAC Recommendations.

**3.2 TRANSFORM: Help the Irish international development and humanitarian sector to transform by creating opportunities for increased impact.**

Our goal is to provide the space for forward-thinking, challenging and honest conversations to support sectoral change. The Dóchas secretariat will play a catalyst role – promoting initiatives, stimulating dialogue and encouraging progress. We will reinforce accountability within the sector through standards of practice in Safeguarding and the Dóchas Code of Conduct on Images & Messages. Through our network mapping, other cross cutting areas will emerge over the course of our strategic plan. We will allow space to lead and contribute to efforts to develop policies and practices that stimulate sectoral change.

**3.2.1 Dóchas facilitates safe spaces for members to exchange ideas and interrogate changes needed within the sector**

61% of Dóchas members agreed that Dóchas facilitated safe spaces in 2022, our intention is to increase this metric in the years ahead. An example of where this was achieved in 2022 was through covering and supporting members in their applications to the Irish Civil Society Partnership fund.

**3.2.2 Collective initiatives are taken by members to progress locally led development and a shift in power to local actors**

In 2022, we engaged with several networks to share learnings, expertise and approaches to locally led development. Through our engagement with the Start network, Bond, Partos and the Global Mentoring Initiative, we explored network approaches to locally led development and new initiatives, practices and tools being developed and rolled out. Dóchas also engaged with Convenors for the Power shift, and a wide coalition of networks from across the world, including in Europe, North America and Australia, to share best practices, approach and engagement with donor governments.

The Dóchas Conference on Locally Led Development took place on Thursday 12 May. The Conference explored perspectives on progressing locally-led development and identified key areas of work for Dóchas members to collaborate on together. Three key areas for collective engagement were agreed: Relationship Quality; Funding & Financing; Visibility & Sharing. In 2023, Dóchas will explore these three areas with members, and identify the best forum and support that Dóchas can provide to members in this area.

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**3.2.3 Accountability and transparency codes and guidelines are understood, relevant and effective**

*Code of Conduct on Images & Messages*

In 2022, we initiated a process to review and update the Dóchas Code of Conduct on Images and Messages, as a first step of re-invigorating the implementation of the code through learning and training in the years ahead. The review sought to reflect the evolution of communications and the aid sector over the past fifteen years and the changing landscape of Irish audiences and their media habits and preferences (utilising data from Worldview). A consultation process with the Communications, Public Engagement and Development Education working groups, and other key stakeholders including fundraising colleagues, and staff and partners from the Global south, and other international networks, took place during the year. A Guide to Ethical Communications has been developed and will be launched in 2023.

*Safeguarding*

There were a number of highlights during the year, led by the Safeguarding Working Group:

- An Garda Síochána approved a fourth criterion for the issuance of Police Certificates by Local Superintendents/Principal Officers, namely “Providing Humanitarian Aid overseas on behalf of Irish NGOs”.
- A series of Safeguarding Sessions, [‘Beyond Compliance to Implementation’](#) were held in November. These events provided an overview of information and supports available to support quality standards in safeguarding culture, compliance and implementation, and encouraged connections with members and non-members who have an interest in, or are new to safeguarding in the humanitarian and development sector. 193 people attended over the series of four events.
- Dóchas held an event for Charity Trustees’ Week on Safeguarding for Trustees: Roles & Responsibilities. This was open to the wider charity sector to raise awareness of the safeguarding roles and responsibilities of directors and trustees, as well as the resources that can support them. It was a great opportunity for the group to network, and showcase their expertise on Safeguarding beyond our membership.

**3.3 INFLUENCE: Mobilise our convening power to influence policy change and public support.**

Our goal is to mobilise our convening power to influence policy change and public support, and to position Dóchas as the authoritative voice for the sector on key issues. We are strategic and propositional in our policy work, ensuring a progressive contribution to the issues we seek to address, whilst building political support around key policy areas. We aim to inspire, engage and mobilise members to use their voice to highlight the issues we work to address, and create opportunities for members to come together and create common positions and leverage collective influence. We continue to build public support for the sector through facilitating a sector-wide understanding of the perception of overseas aid in Ireland.

There are four interconnected strands to our influencing work: policy development, political engagement, public engagement and communications. Together with our members, we will develop our policy work in light of the changing external environment and challenges.

**3.3.1 The Irish Government is on track to achieve 0.7% ODA commitment by 2030**

Dóchas was delighted to welcome the increase of €177 million for overseas development assistance (ODA) in the 2023 budget, bringing the overall ODA budget to an expected €1.22 billion in 2023. It was welcome to see the focus on alleviating hunger, improving food security and addressing climate change as key areas of focus over the year. The budget announcement demonstrated the impact of Dóchas’ consistent engagement with politicians and political advisors on the budget, including meetings with the Minister for Foreign Affairs, the Minister for ODA, the Minister for European Affairs and the Minister for Finance. The budget announcement however, is unlikely to move Ireland’s GNI spend on ODA above 0.32% and continues to represent a challenge as to how the Irish government will reach the target of 0.7% GNI spending on ODA by 2030.

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**3.3.2 Dóchas is recognised as the representative voice of the sector and a vital connection to the sector on all the issues and challenges it faces**

***Joint Committee on Foreign Affairs & Defence and Cross-Party Political Engagement***

Over the course of 2022, Dóchas built its relationship with the Joint Committee on Foreign Affairs & Defence and the Chair of the Committee and appeared in front of the committee 5 times to provide expert evidence on (1) the impact of Covid and conflict on education, particularly girls education, (2) the humanitarian situation in Ukraine, (3) The crisis in the Horn of Africa and the Dóchas pre-budget Submission, (4) An update on the global food crisis with a focus on Somalia and Kenya and (5) Climate Finance and post COP27. This engagement allowed Dóchas to bring in the knowledge and expertise held across the breadth of its membership and allowed southern voices and those at the forefront of response to engage directly with the committee.

In 2022, Dóchas continued to build on its political engagement strategy and ensured there was consistent political cross-party engagement throughout the year by sharing briefings, talking points, information from members and highlighting areas of interest to politicians and political advisors from all parties and none. In the run up to Budget 2023, Dóchas also engaged with opposition parties on their alternative budgets and Dóchas attended party conferences where possible including, the Fianna Fail Ard Fheis, the Sinn Fein Ard Fheis, the Fine Gael Ard Fheis and the Green Party conference.

***MEP Engagement***

Dóchas engaged on a regular basis, where relevant, with Irish MEPs during 2022. Engagements included two MEP roundtable discussions, one hosted by Frances Fitzgerald in early 2022, with members and other civil society organisations invited, to discuss European Parliament priorities around development for 2022. The SDGs, greater vaccine equity, conflict and funding were also discussed. The second roundtable was hosted and co-organised by Dóchas and the European Parliament office and attended by Dóchas members, Frances Fitzgerald MEP, Barry Andrews MEP and Colm Markey MEP. Topics discussed included the global food crisis, business and human rights legislation, humanitarian funding for 2023 and gender equality rollback concerns.

***DFA Engagement***

There was a high level of engagement with DFA throughout 2022, including bi-lateral meetings with the DFA Secretary General and Director General. Dóchas participated in the launch of OECD DAC Guidance for Gender Equality and Women's Empowerment in Development Co-operation, in addition to other events, including a Civil Society meeting with Minister Brophy on public engagement, participation in the IIEA UNSC Stakeholder Forum, the launch of the Irish Aid annual report in Iveagh House and attendance at the EWIPA Dublin Conference.

***Traditional Media and Social Media Engagement***

Over the course of 2022 Dóchas was featured in 35 media pieces, 22 of which were pitched by Dóchas. The pieces were mainly in the form of print/digital print media but did also include several TV and radio mentions and interviews and one podcast interview.

While most of the media pieces were national in nature, our 2022 public ODA campaign was very much local media focused. Through this campaign we ran articles in local papers which outlined the importance of ODA through first-hand accounts of staff from member organisations, from that locality. This was complemented by local radio interviews. Outside of our ODA campaign, our media coverage was primarily focused on the conflict in Ukraine and the worsening crisis in the Horn of Africa. In relation to the Horn of Africa crisis, we partnered with RTE to organise a multi-member collaborative trip by a news crew for in-depth coverage of the crisis in Kenya.

Throughout 2022 much of our social media focus was on Twitter and LinkedIn. We use these channels to push out Dóchas led events and campaigns, our appearances at formal meetings such as the Oireachtas Committees, large member events and also to highlight ongoing humanitarian crises and the response to these. Throughout the year we had an engagement rate on Twitter of 2.3% and a follower increase of 5%. Our engagement rate on LinkedIn was 5% and we had a follower increase of 18%.

**Directors' Report**

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**3.3.3 Knowledge of attitudes towards aid in Ireland enables members to improve the effectiveness of their work**

In 2022, *Worldview: Exploring Irish attitudes to overseas development*, entered its third year (of five). This longitudinal public engagement research project was developed by Dóchas members with financial and technical support from Irish Aid to understand the views of the Irish public and its varying constituents, on their attitude to international development, why they have this attitude and how to re-engage people with ODA messages. The Worldview Steering Group, representing eight-member organisations from across the Dóchas network (ActionAid, Concern, GOAL, Mísean Cara, Plan International, Self Help Africa, Sightsavers and Trócaire) as well as two representatives from DFA met six times during the year.

The fieldwork for the second wave survey was completed by Behaviour and Attitudes (B&A) in December 2021. This involved conducting a nationally representative online survey amongst 2,026 adults aged 18+ in the Republic of Ireland, followed by qualitative research in the form of six focus group discussions to analyse how the Worldview segments engaged with an experimental video on the importance of ODA, developed by Dóchas. In April, Dóchas hosted a webinar to share the results with a wide audience, and this session brought in expertise from Sally Hayden on her professional experience of highlighting stories from the global south. ActionAid and GOAL also presented on their experience of utilising the Worldview data to inform decision making on public engagement.

In 2022 we continued to survey the Irish public to uncover their beliefs and motivations in relation to overseas development aid; the communication content, style and channels that are likely to enhance support for overseas development aid; and how these vary from one audience group to another. Fieldwork for the third annual tracker survey was completed in December 2022 (2.5k respondents). Results will be shared with stakeholders in early 2023.

The second digital experiment also took place in 2022. Dóchas field tested a number of low production videos about the importance of Ireland's overseas aid budget to measure the impact the videos have on audiences in different constituencies. Participants were recruited and filmed in different locations throughout Ireland. A total number of 6 "people like me" videos were advertised on Facebook and Instagram during the month of September 2022. These ads were set to target those in the moveable middle segments. Quantitative analysis by We the People on social media metrics revealed a higher performance of the 6 "people like me" videos, when compared to the control video. However, the control video despite having a lower reach and impressions figure, achieved a better performance in the overall results metric. Analysis from the qualitative focus groups is forthcoming and will be shared with stakeholders in 2023 alongside the wider wave 3 survey findings.

Worldview was used by members to inform planning for the new Irish Aid funding cycles as well as to provide an evidence basis for targeted messages to engage new supporters and to inform strategic plans for communications, public engagement and global citizenship education.

The [Worldview Toolkit](#), located on the Dóchas website, continued to be updated as a resource sharing all of the project's research data and findings. A Worldview Project Manager was also recruited in November to replace the previous project Manager who left the role in June.

**3.4 LEAD: Encourage strong and diverse leadership in the Irish international development and humanitarian sector**

Our goal is to encourage strong and diverse leadership in the Irish international development and humanitarian sector. We will work with existing and emerging leaders in the sector to develop their capacities and skills, enabling them to champion collective issues, and lead and speak from a sectoral identity.

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Our target group is both existing and emerging leaders in the sector. For existing leaders, we will create peer spaces (formal and informal) for them to collaborate, learn and support each other. For emerging leaders, we will create opportunities and pathways to involve them in the Dóchas network, and nurture sector champions in our strategic ambitions. The development of a strong and dynamic network is key to this, as it will broaden our engagement with advocates and experts within the sector, including in the global south.

**3.4.1 Leaders engage in safe spaces to collaborate and connect**

During the year there were several occasions where Dóchas brought current leaders in the sector together on areas or issues of interest, to identify opportunities for coordination and action. This included an in-person CEO Breakfast meeting and preparatory policy engagement meetings. Dóchas brought CEOs together to identify opportunities for coordination and action surrounding the response to the conflict in Ukraine (both in Ireland and overseas); the Horn of Africa crisis, the development of a network delegate role, the ODA campaign and political engagement (Ireland and EU).

During the year, Dóchas also brought together the Small members group (CEO's of smaller members in our network), who collectively identified the need for additional leadership and innovation training in the sector. This led to the development of the Dóchas-UCD Innovation Academy partnership.

**3.4.2 Leaders are supported and feel enabled to advocate on sectoral issues**

As part of Dóchas' work on the Horn of Africa Food Crisis, Dóchas led on the development of a briefing paper for all members. This brought together the collective issues, concerns and asks of our members, and was a resource for all members to utilise in their own media, public and political engagement. This was regularly updated as the crisis drew on, and strengthened the overall impact of the sector in communicating the issues and concerns to external parties - through coordinated talking points and messaging.

Dóchas continued this throughout our ODA campaign, as key messages and talking points were shared with members to enable them to speak with a collective voice on the issues, through their own channels and medium.

**3.4.3 Emerging and existing leaders can avail of guidance and support within the sector**

In 2022, we have progressed on building leadership skills within the sector, by engaging in a [partnership with UCD Innovation Academy](#) to develop a tailor-made course for Dóchas network leaders on Creativity, Innovation and Leadership. Dóchas worked with UCD to design the content and delivery of the course, so that it meets the needs of our members, whilst also encouraging peer leaning and exchange. The course is supported by a grant from Training Links and will take place in early 2023. There are 36 participants in the course from 20-member organisations, with small, large and medium size organisations and Irish and international staff/leaders represented. We have had positive engagement with our smaller members in particular on this initiative. Pending its evaluation, and funding, we will consider a similar partnership in 2025.

**4. Outputs, Financial Review**

**4.1 Income & Expenditure**

- Income in 2022 was €811k, an increase of €191k on 2021 figures (€620k). This relates to an increase in Worldview Project Income from Irish Aid of €45k, an increase in membership income of €37k (23%) to €195k, a Training Links Grant of €12k and income related to hosting a staff member of ICVA (International Council of Voluntary Agencies) of €94k. This person is employed and under contract with ICVA, and the costs are reimbursed by ICVA.
- Expenditure totalled €752k, an increase of €15k on 2021 figures (€737k) and includes:
  - Total programme costs of €171k (2021: €243k), which represents 23% of total expenditure (2021: 33%).

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**Directors' Report**

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- Staff costs of €500k, which represents 67% of total expenditure – a 14% increase on 2021 (€393k, 53% of total expenditure). This primarily relates to the salary hosting agreement with ICVA referenced above.
- Operational costs of €80k, which represents 11% of total expenditure (€101k in 2021, or 14% of total expenditure).
- Irish Aid's core grant was utilised in line with our Memorandum of Understanding. Expenditure on our Worldview Public Engagement Project totalled €147k, with a carry forward of €3k into 2023.
- Non-Project Irish Aid income as a percentage of total income was 51% (2021: 66%). Total Irish Aid income, including Worldview project income as a percentage of total income is 60% (2021: 72%).
- In terms of diversifying our income sources we:
  - Hosted the salary of an ICVA staff member (€3k);
  - Secured a grant of €30k (2022: €12k; 2023: €12k; and 2024: €6k) from the 'Training Links Programme 2022 – 2024' for our leadership programme, which will be spent on the development of an accredited leadership module with the UCD Innovation Academy;
- Secured pro-bono support (€6k) from Matheson's for the revision of our Constitution.
- Dóchas had unrestricted financial reserves (€365k at year end) to protect the organisation from unforeseen setbacks, in line with our reserve policy. The level of reserves was above what is required under our Reserves Policy (six months of unrestricted expenditure). The Board's sub-committee on Finance, Audit and Risk was comfortable with this, particularly given the fluid situation in relation to rising costs, and the longer-term economic forecast.

#### 4.2 Key financial indicators

The following are projected Key financial performance indicators:

- ↓ ● Total membership income as percentage of total income: 24% (2021: 25%)
- ↓ ● Total Irish Aid income as a percentage of total income: 60% (2021: 72%)
- ↓ ● Unrestricted reserves as a percentage of total income: 45% (2021: 52%)
- ↑ ● Staff costs as a % of total expenditure: 67% (2021: 53%) \*see Note 5
- ↓ ● Operational costs as a % of total expenditure: 11% (2022: 14%)
- ↑ ● Programme costs (including staff) as a % of total expenditure: 71% (2022: 69%)

#### 4.3 Human Resources

- The Dóchas team comprises of seven people. There was a turnover of two staff members during the year. We recruited a new Head of Membership Engagement, and Worldview project Manager in November and will recruit a new Programme Support Officer in Q1 2023. We had strong systems in place for induction and monitoring staff performance.
- A Hybrid Working policy was adopted by Dóchas in May 2022. The team adapted well to a hybrid model of working which saw staff returning to the office in Q2 on two core days a week, as well as on additional days (as needed) to attend in-person meetings or events related to their area of work. This arrangement is working well, and will continue for the foreseeable future.

#### 4.4 Political contributions

There were no political contributions in 2022, and as a result no disclosures are required under the Electoral Act, 1997.

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**Directors' Report**

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**4.5 Reserves Policy**

- The directors are aware of the risk to which the company is exposed, in particular to the financial and operational risks, and they are satisfied that appropriate systems are in place to mitigate exposure to those risks.
- 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 2022, unrestricted reserves were above that required by the Dóchas Reserves Policy. 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. Where excess reserves have arisen, they should be reduced over a limited period of time, as agreed by the Board.
- The total reserves of €380k are detailed in Note 14 of the financial statements.

**5. Principal Risks and Concerns**

**5.1** As a membership-based network, 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. As such 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 regularly by the sub-committee on Finance, Audit and Risk (FARC), 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 11: Fraud, theft by 3rd parties* in light of recommendations from the Auditor to do a risk assessment on cyber fraud.
- *Risk 12: Staffing gaps or turnover lead to failure to implement strategy* as we had some staffing gaps in 2022.

**6. Future Plans for 2023**

2022 was the first year of our Strategic Plan (2022-2026). During the year, we made clear steps towards achieving our strategic ambitions and demonstrated our capacity to deliver, and achieve our annual objectives. We now look to the four-year period ahead, where we will maintain our focus on four strategic objectives: Network, Transform, Influence and Lead.

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**Directors' Report**

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**7. Structure, Governance and Management**

**7.1 Governing document**

- 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 2022, there were 47 full members whose guarantee is limited to €6.35 each. This guarantee continues for one year after membership ceases.
- The Board was committed to maintaining the highest standards of corporate governance. During 2022 we updated our Finance Manual, Procurement Policy, Reserves Policy, Anti-Fraud and Anti-Corruption Policy, Acceptable Usage Policy, Online Communications & Social Media Policy, and our Complaints Policy and Procedure. We also revised our Constitution and have submitted same to the Charities Regulator for review and approval. We also strengthened some areas of our governance practice in light of the Charities Governance Code, and were fully compliant with all its standards in 2022.
- 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.

**7.2 Appointment of directors**

- The Board of Dóchas comprised twelve directors in 2022. At our Annual General Meeting (AGM), one member Director was re-elected to serve a second three-year term and two new member Directors were appointed. One Director subsequently stepped down in September 2022 having left the employ of the member agency that nominated them.
- At the first Board meeting (23 June) following the AGM (12 May) a new Chairperson, Vice Chairperson and Treasurer were elected and the existing Company Secretary was re-elected.
- No emoluments were paid to directors.

**7.3 Directors' induction and engagement**

- All new Board directors received an induction which included a verbal briefing from the CEO, together with a letter of engagement and an induction pack incorporating all relevant governance and policy documents.
- The Board met five times during the year. There was an average of ten members in attendance at each meeting. A Board Away Day was held in January 2023, which explored the outcome of the Board self-assessment, conducted in December 2022.

**7.4 Board Sub-committees**

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

- **Finance, Audit and Risk (FARC):** This committee met four times. There are two Directors, and one non-Director 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; reviewing our Constitution and reviewing our Charities Governance Code Compliance Record Form.



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

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- **Human Resources and Remuneration Committee:** This committee met twice 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.

**8. Further Information**

More information on Dóchas activities in 2022 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 2022 are set out in the 'Statement of Financial Activities' on page 21. The overall outcome for the year was in line with expectations and is considered satisfactory.

**11. Directors**

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

Sarah O'Toole, CBM Ireland (Chairperson)  
John Moffett, Misean Cara (Vice Chairperson)  
Siobhán Cassidy, Trócaire (Treasurer and Company Secretary). Elected 12/05/22  
Grace Milton, External Director  
Una Murray (Sightsavers).  
Senan Turnbull, External Director  
Martina Fitzgerald, External Director  
Lucia Ennis, Concern Worldwide  
Bobby McCormack, Development Perspectives  
Eamon Sharkey, GOAL  
Karol Balfe, ActionAid Ireland. Elected 12/05/22  
Finola Finnan, Trócaire. Resigned 12/05/22  
Paul O'Brien, Plan International Ireland. Resigned 12/05/22  
Peter McDevitt, Self Help Africa. Resigned 24/11/22

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**Directors' Report**

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**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 had 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**

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**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:

Sarah O'Toole

Siobhan Cassidy

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

**Date: 30 March 2023**

**30 March 2023**

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Independent Auditors' Report for the Year Ended 31 December 2022**

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

**Opinion**

We have audited the financial statements of Dóchas for the year ended 31 December 2022, 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 2022 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 2022**

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**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 16, 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  
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**Independent Auditors' Report for the Year Ended 31 December 2022**

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**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

for and on behalf of

Crowe Ireland

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

Date: 18 April 2023

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Statement of Financial Activities  
For the Year Ended 31 December 2022**

		Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Total 2021 €
	Note				
<b><u>Income and Endowments from:</u></b>					
<b>Charitable Activities</b>					
- Subscriptions for the year		195,303	-	195,303	158,046
- Irish Aid Grant		340,000	150,000	490,000	445,000
- Other Activities	3	19,848	105,524	125,372	16,790
<b>Investments</b>					
- Deposit interest		-	-	-	10
		-----	-----	-----	-----
<b>Total Incoming Resources</b>		<b>555,151</b>	<b>255,524</b>	<b>810,675</b>	<b>619,846</b>
		-----	-----	-----	-----
<b><u>Expenditure on:</u></b>					
<b>Charitable Activities</b>	6	501,134	232,188	733,322	717,005
<b>Raising Funds</b>	7	2,134	-	2,134	2,210
<b>Other</b>	8	16,206	-	16,206	17,943
		-----	-----	-----	-----
<b>Total Resources Expended</b>		<b>519,474</b>	<b>232,188</b>	<b>751,662</b>	<b>737,158</b>
		-----	-----	-----	-----
<b>Net incoming/(outgoing) resources before transfer</b>		<b>35,677</b>	<b>11,336</b>	<b>59,013</b>	<b>(117,312)</b>
Transfer between funds		<b>8,320</b>	<b>(8,320)</b>	-	-
		-----	-----	-----	-----
<b>Net movements in funds</b>		43,997	15,016	59,013	(117,312)
Total funds brought forward	14	320,801	-	320,801	438,113
		-----	-----	-----	-----
<b>Total funds to be carried forward</b>	<b>14</b>	<b>364,798</b>	<b>15,016</b>	<b>379,814</b>	<b>320,801</b>
		=====	=====	=====	=====

All of the income and expenditure arises from continuing operations.

The notes on pages 24 – 33 form part of these financial statements.

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Balance Sheet  
As at 31 December 2022**

		<b>2022</b>		<b>2021</b>	
		€	€	€	€
<b>Fixed Assets</b>					
Tangible assets	<b>10</b>		8,881		10,818
<b>Current Assets</b>					
Debtors	<b>11</b>	25,379		10,997	
Cash at bank and in hand	<b>12</b>	376,402		364,072	
		-----		-----	
		401,781		375,069	
Creditors: amounts falling due within one year	<b>13</b>	(30,848)		(65,086)	
		-----		-----	
<b>Net Current Assets</b>			370,933		309,983
			-----		-----
<b>Total Net Assets</b>			<b>379,814</b>		<b>320,801</b>
			=====		=====
<b>The Funds of the Charity</b>					
Restricted funds	<b>14</b>	15,016		-	
Unrestricted funds	<b>14</b>	364,798		320,801	
		-----		-----	
<b>Total Charity Funds</b>	<b>14</b>		<b>379,814</b>		<b>320,801</b>
			=====		=====

The financial statements were approved by the Board of Directors on 30 March 2023 and signed on its behalf by:

Sarah O'Toole

Siobhan Cassidy

Director

Director

The notes on pages 24 – 33 form part of these financial statements.



**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Statement of Cash Flows  
For the Year Ended 31 December 2022**

	Note	2022 €	2021 €
<b>Cash flow from operating activities:</b>			
Net movement in funds for the year		59,013	(117,312)
<b>Adjustments for:</b>			
Depreciation charge		4,527	4,615
(Increase)/Decrease in debtors		(14,382)	4,505
(Decrease) /Increase in creditors		(34,238)	44,054
		-----	-----
Net cash generated from/(used in) operating activities		14,920	(64,138)
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets	10	(2,590)	(1,250)
		-----	-----
Net cash used in investing activities		(2,590)	(1,250)
		-----	-----
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>12,330</b>	<b>(65,388)</b>
		=====	=====
<b>Reconciliation of net cash flows to movement in net funds</b>			
Net increase/(decrease) in cash and cash equivalents		12,330	(65,388)
Cash and cash equivalents at 1 January 2022		364,072	429,460
		-----	-----
<b>Cash and cash equivalents at 31 December 2022</b>	12	<b>376,402</b>	<b>364,072</b>
		=====	=====

The notes on pages 24 – 33 form part of these financial statements.

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Notes to the Financial Statements  
For the Year Ended 31 December 2022**

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**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 Euro.

**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 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.

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

**Notes to the Financial Statements  
For the Year Ended 31 December 2022**

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**1.6. Debtors**

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

**1.7. Cash and Cash Equivalents**

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

**1.8. Creditors**

Short term creditors are measured at the transaction price.

**1.9. Financial Instruments**

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

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

**1.10. Taxation**

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

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

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

**1.12. Pensions**

***Defined Contribution Pension Plan***

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

**1.13. Holiday Pay Accrual**

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

**1.14. Restricted Funds**

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

**1.15. Unrestricted Funds**

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

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

**Notes to the Financial Statements  
For the Year Ended 31 December 2022**

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**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**

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

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

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

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

**Notes to the Financial Statements  
For the Year Ended 31 December 2022**

**3. Income: Other Charitable Activities**

	<b>2022</b>	<b>2021</b>
	€	€
<b>Unrestricted:</b>		
Working group activity	10,503	9,945
Other income	2,800	500
Donated services	6,545	6,345
	-----	-----
	<b>19,848</b>	<b>16,790</b>
	-----	-----
<b>Restricted:</b>		
Hosting ICVA	93,524	-
Training Links Grant	12,000	-
	-----	-----
	<b>105,524</b>	<b>-</b>
	-----	-----
<b>Total</b>	<b>125,372</b>	<b>16,790</b>
	=====	=====

**4. Net Income Resources**

Net income resources is stated after charging the following items:

	<b>2022</b>	<b>2021</b>
	€	€
Depreciation	4,527	4,615
Auditors remuneration	5,535	6,888
Operating lease – land and buildings	30,000	22,500
	=====	=====

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Notes to the Financial Statements  
For the Year Ended 31 December 2022**

**5. Employees and Remuneration**

The average number of staff employed by the company during the year was 7 (2021: 7).

Staff costs were as follows:

	2022	2021
	€	€
Salaries	423,325	335,455
Social Welfare Costs	51,121	37,214
Pension Costs	25,988	20,635
	-----	-----
	<b>500,434</b>	<b>393,304</b>
	=====	=====

In 2022, Dóchas hosted a staff member of ICVA (International Council of Voluntary Agencies), who is employed and under contract with ICVA. The cost of employing this staff member (€93,524) is included in salary costs above and is reimbursed to Dóchas by ICVA.

Three employees (2021: none) earned remuneration (salaries and any benefits in kind, excluding employers pension costs) in excess of €60,000 as follows:

	2022	2021
	No.	No.
€60,000 - €70,000	2	-
€70,001 - €80,000	-	-
€80,001 to €90,000	1	-
	-----	-----
	<b>3</b>	<b>-</b>
	=====	=====

The remuneration of the Chief Executive Officer in 2022 amounted to €85,000 exclusive of a pension contribution of 7.5% of salary.

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

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 €311,729 (2021: €293,705) in the year. The 2022 figure represents five full time equivalent staff (2021: 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 2022**

**6. Direct Charitable Expenditure**

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

	<b>Unrestricted 2022 €</b>	<b>Unrestricted 2021 €</b>
<b>Direct Costs</b>	387,485	346,858
<b>Support costs</b>		
Staff costs	130,738	119,235
Office running costs	34,654	61,454
Rent, rates, cleaning and maintenance	35,237	27,144
Donated professional fees	6,545	6,345
	-----	-----
	<b>594,659</b>	<b>561,036</b>
	-----	-----
	<b>Restricted 2022 €</b>	<b>Restricted 2021 €</b>
<b>Direct Costs</b>	138,663	155,969
	-----	-----
	<b>138,663</b>	<b>155,969</b>
	-----	-----
<b>Total</b>	<b>733,322</b>	<b>717,005</b>
	=====	=====

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 2022 €</b>	<b>Unrestricted 2021 €</b>
<b>Support Costs</b>		
Staff costs	1,390	1,267
Office running costs	369	654
Rent, rates, cleaning and maintenance	375	289
	-----	-----
	<b>2,134</b>	<b>2,210</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 2022**

**8. Other Expenditure**

Governance costs:

	<b>Unrestricted 2022</b>	<b>Unrestricted 2021</b>
	€	€
Staff costs	6,954	6,342
Office running costs	1,843	3,269
Rent, rates, cleaning and maintenance	1,874	1,444
Professional Fees	5,535	6,888
	-----	-----
	<b>16,206</b>	<b>17,943</b>
	=====	=====

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

	<b>Charitable activities</b>	<b>Fundraising</b>	<b>Other</b>	<b>Total 2022</b>	<b>2021</b>
	€	€	€	€	€
Staff costs	130,738	1,390	6,954	139,082	126,844
Office running costs	34,654	369	1,843	36,866	65,377
Rent, rates, cleaning and maintenance	35,237	375	1,874	37,486	28,877
Professional fees	-	-	5,535	5,535	13,233
	-----	-----	-----	-----	-----
	<b>200,629</b>	<b>2,134</b>	<b>16,206</b>	<b>218,970</b>	<b>234,331</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  
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**Notes to the Financial Statements  
For the Year Ended 31 December 2022**

**10. Tangible Fixed Assets**

	<b>Fixtures and Fittings</b>	<b>Computers</b>	<b>Total</b>
	€	€	€
<b><u>Cost</u></b>			
At 1 January 2022	14,052	29,323	43,375
Additions	-	2,590	2,590
Disposals	-	(4,300)	(4,300)
	-----	-----	-----
At 31 December 2022	<b>14,052</b>	<b>27,613</b>	<b>41,665</b>
	-----	-----	-----
<b><u>Depreciation</u></b>			
At 1 January 2022	13,628	18,929	32,557
Charge for the year	105	4,422	4,527
Depreciation on disposals	-	(4,300)	(4,300)
	-----	-----	-----
At 31 December 2022	<b>13,733</b>	<b>19,051</b>	<b>32,784</b>
	-----	-----	-----
<b><u>Net Book Value</u></b>			
At 31 December 2022	<b>319</b>	<b>8,562</b>	<b>8,881</b>
	=====	=====	=====
At 31 December 2021	<b>424</b>	<b>10,395</b>	<b>10,819</b>
	=====	=====	=====

**11. Debtors**

	<b>2022</b>	<b>2021</b>
	€	€
<b>Amounts due within one year:</b>		
Subscriptions due	16,400	2,217
Prepayments and other debtors	8,979	8,780
	-----	-----
	<b>25,379</b>	<b>10,997</b>
	=====	=====

**12. Cash and Cash Equivalents**

	<b>2022</b>	<b>2021</b>
	€	€
Cash at bank and in hand	376,402	364,072
	=====	=====

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

**Notes to the Financial Statements  
For the Year Ended 31 December 2022**

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

	2022	2021
	€	€
Creditors and accruals	14,495	52,452
Payroll taxes	16,353	12,634
	30,848	65,086
	30,848	65,086

**14. Reconciliation of movements in funds**

Movement in funds:	Balance			Transfer	Balance
	01/01/22	Income	Expenditure	between funds	31/12/22
	€	€	€	€	€
<b>Unrestricted funds</b>					
General reserve	320,801	555,151	(519,474)	8,320	364,798
	320,801	555,151	(519,474)	8,320	364,798
<b>Restricted funds</b>					
Irish Aid/ Hosting ICVA/ Training Links Grant	-	255,524	(232,188)	(8,320)	15,016
	-	255,524	(232,188)	(8,320)	15,016
<b>Total Funds</b>	320,801	810,675	(751,662)	-	379,814

**15. Commitments**

- (i) The 2023 Annual Plan budgets for expenditure in 2023 of €936,354.  
(ii) Leasing commitments on non-cancellable operating leases are set out below:

	2022	2021
	€	€
Not later than 1 year	31,250	30,000
Later than 1 year and not later than 5 years	81,250	112,500
	112,500	142,500
	112,500	142,500

**Dóchas – The Irish Association of Non-Governmental Development Organisations  
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**Notes to the Financial Statements  
For the Year Ended 31 December 2022**

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**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 2022, there were 47 members (2021: 46), whose guarantee is limited to €6.35 each.

**18. Post Balance Sheet Events**

There were no significant subsequent events that have taken place since the year end that would result in adjustment to 2022 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 €25,988 during the year (2021: €20,635).

**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 30 March 2023.

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

**Detailed Statement of Financial Activities  
For the Year Ended 31 December 2022**

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**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 2022**

	<b>2022</b>	<b>2021</b>
	€	€
<b>Incoming resources</b>		
Membership subscriptions	195,303	158,046
Irish Aid Grant	340,000	340,000
Irish Aid Public Engagement project	150,000	105,000
Training Links Grant	12,000	-
Other income	106,827	10,445
Deposit interest	-	10
Donated services	6,545	6,345
	-----	-----
<b>Total incoming resources</b>	<b>810,675</b>	<b>619,846</b>
	=====	=====
<b><u>Resources expended</u></b>		
<b><u>1. Core costs</u></b>		
Staff Salaries and pensions	139,083	126,846
Recruitment costs	5,676	15,090
Rent, Rates, Cleaning & Maintenance	37,486	28,877
Postage & Stationery	1,483	1,177
Bank & Government Charges	421	449
Auditors Remuneration	5,535	6,888
Legal and Accounting Fees	4,856	2,347
CEO Expenses	635	622
Training	260	4,157
Telephone & Internet	5,050	4,023
Light & Heat	2,500	1,400
Meetings, IT & Communications	7,363	10,227
Miscellaneous	1,023	1,257
Insurance	3,072	3,013
Consultancy costs	-	17,000
Depreciation	4,527	4,615
	-----	-----
<b>Total Core Costs</b>	<b>218,970</b>	<b>227,987</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 2022**

	<b>2022</b>	<b>2021</b>
	€	€
<b><u>2. Project Work</u></b>		
Programme Staff salaries and pensions	361,351	266,458
Build Expertise	-	48,395
Build our Voice	-	40,769
Build Alliances	-	10,984
Build our Network	-	29,009
Network	22,968	-
Transform	7,585	-
Influence	37,776	-
Lead	135	-
Public Engagement	96,332	107,209
Donated services	6,545	6,345
	-----	-----
<b>Total Project Work</b>	<b>532,692</b>	<b>509,170</b>
	-----	-----
 <b>Total Expenditure</b>	 <b>751,662</b>	 <b>737,158</b>
	-----	-----
 <b>Surplus/(Deficit) for the year</b>	 <b>59,013</b>	 <b>(117,312)</b>
	=====	=====