

**TRÓCAIRE**

**TRUSTEES' REPORT AND  
CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 28 FEBRUARY 2009**

# TRÓCAIRE

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## TRÓCAIRE

### TRUSTEES AND OTHER INFORMATION

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**TRUSTEES:** Cardinal Sean Brady (Chairman)  
Archbishop Diarmuid Martin  
Archbishop Dermot Clifford  
Archbishop Michael Neary  
Bishop John Kirby  
Bishop Donal Murray  
Bishop Noel Treanor

**DIRECTOR:** Justin Kilcullen

**HONORARY TREASURER:** Judy Fay

**EXECUTIVE BOARD:** Bishop John Kirby (Chairman) #  
Bishop Colm O'Reilly  
Sr Ursula Sharpe  
Harry Casey  
Ronan O'Loughlin ^  
John Carr #  
Ronan Murphy  
Lucy Fallon Byrne #  
Judy Fay \*  
Paul Keating ^  
Justin Kilcullen #  
Cathy Molloy  
Michael O'Connor \*  
Maighread Uí Mháirtín

# Organisation and Human Resources Committee members

\* Audit Committee members

^ Programme Review Committee members

### STRATEGIC LEADERSHIP TEAM:

|  |                   |
|--|-------------------|
| Director   | Justin Kilcullen  |
| Deputy Director  | Eamonn Meehan     |
| Head of International Department                                     | Mike Williams     |
| Head of Support Services   | Eileen Ryan       |
| Programme Leader for Sustainable Livelihoods & Environmental Justice | Sorcha Fennell    |
| Programme Leader for Mobilising for Justice                          | Lorna Gold        |
| Programme Leader for Emergency Preparedness & Response               | Maurice McQuillan |
| Programme Leader for HIV & Gender Equality                           | Finola Finnan     |

## TRÓCAIRE

### TRUSTEES AND OTHER INFORMATION – CONTINUED

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**PRINCIPAL OFFICE:**

Maynooth  
Co. Kildare

**AUDITORS:**

Horwath Bastow Charleton  
Chartered Accountants and  
Registered Auditors  
Marine House  
Clanwilliam Court  
Dublin 2

**PRINCIPAL BANKERS:**

AIB Bank  
7-12 Dame Street  
Dublin 2

Bank of Ireland  
Lower Baggot Street  
Dublin 2

Bank of Scotland (Ireland) Limited  
Bank of Scotland House  
124–127 St Stephen’s Green  
Dublin 2

Anglo Irish Bank Corp  
Stephen’s Court  
18 St Stephen’s Green  
Dublin 2

First Trust Bank  
31 High Street  
Belfast  
BT1 2AL

**INVESTMENT ADVISORS:**

Davy Stockbrokers  
Davy House  
49 Dawson Street  
Dublin 2

**PRINCIPAL SOLICITORS:**

WJ Brennan and Company  
33 Upper Merrion Street  
Dublin 2

# **TRÓCAIRE**

## **REPORT OF THE TRUSTEES**

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The Trustees present their report and the financial statements for the year ended 28 February 2009.

### **1. STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **REGISTRATION AND CONSTITUTION**

Trócaire is the official overseas development agency of the Catholic Church in Ireland, is a registered charity in the Republic of Ireland (charity number CHY 5883), granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997. Trócaire is governed by a trust deed dated 18 December 1973, as amended on 14 June 2001.

Trócaire was established to effectively express the concern of the Irish Catholic Church for any form of human need, but particularly for the needs and problems of under-developed communities by the relief of poverty and the advancement of education.

#### **TRUSTEES AND EXECUTIVE BOARD**

Trustees are appointed by the Episcopal Conference. There are seven Trustees, all of whom must be an Archbishop or Bishop of the Irish Hierarchy. The Trustees appoint an Executive Board consisting of up to fourteen members, to advise and assist them in the governance of Trócaire. The members of the Executive Board are subject to retirement by rotation having held office for three years consecutively. No member of the Executive Board other than a Trustee or the Director shall hold office for longer than six consecutive years.

The Trustees meet annually to receive the annual report and audited financial statements of Trócaire. Other meetings take place as required.

The Executive Board meets formally three times a year. One of these meetings takes place over a residential weekend, to allow time for the members of Trócaire's Executive Board to develop a deeper understanding of Trócaire's work both in Ireland and overseas. Trustees and Executive Board members have an induction programme to ensure that collectively they have the overview necessary for the proper governance of the organisation. They also travel overseas to view at first hand the work supported by Trócaire in the developing world.

There are currently three subcommittees of the Executive Board: (1) The Organisation and Human Resources Committee is responsible for giving advice to the Executive Board and management in relation to all matters to do with organisational structure, human resources and the allocation of related financial resources and support in order to ensure that the objectives of the strategic plan are achieved within the approved budget framework. (2) The Audit Committee assists the Executive Board in fulfilling its responsibilities by independently reviewing financial statements and the effectiveness of Trócaire's internal controls. This Committee also monitors the effectiveness of the external and internal audit functions. (3) The Programme Review Committee is responsible for the review and formal approval of regional and country strategies, and thematic policies and strategies for the six key organisational programmes.

As part of its ongoing review of governance in Trócaire, the Executive Board has approved the establishment of a fourth subcommittee, the Finance and Funding Committee. The role of the Finance and Funding Committee will be to oversee all financial and funding aspects of Trócaire's operation and performance so as to ensure short and long-term viability.

#### **DECISION-MAKING**

The Trustees and Executive Board are the custodians of Trócaire's vision, mission and values; they approve strategy, structure, annual plans and budgets, and ensure the organisation is effective and accountable. The Trustees appoint the Director of Trócaire and have delegated a range of day-to-day decision-making powers to the Director and the strategic leadership team.

## **TRÓCAIRE**

### **REPORT OF THE TRUSTEES – CONTINUED**

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#### **RISK MANAGEMENT AND INTERNAL CONTROL**

The Trustees are aware of the major risks to which the charity is exposed, in particular those related to the operations and finances of the organisation, and are satisfied that systems are in place to mitigate exposure to the major risks.

An essential component of the approval mechanism for overseas programme expenditure is the risk management system. This assesses risk under a number of headings including: financial risk, partner risk, programme/activity risk, contextual risk and management risk. The completion of a risk matrix for each programme provides a risk rating score, which then determines what level of approval is required within the management structure. Once the overall amount of expenditure for a particular programme is approved, the allocation and approval of expenditure to individual projects and other activities within that programme rests with the regional manager for each of the six geographic regions. Before any individual project is approved for funding a risk matrix must also be completed for that project.

Senior members of the finance team regularly review the financial and accounting systems in the overseas offices. In addition, the external auditors carry out a detailed internal control review of overseas offices every four to five years on a rotating basis. During the year members of the finance department visited the Trócaire regional offices in Honduras, Maputo and the field office in Managua.

Trócaire has an Internal Auditor who reports directly to the Director or if required may report directly to the Chairperson of the Audit Committee.

#### **TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS**

The Trustees are required to prepare financial statements which give a true and fair view of the state of the charity's affairs and of its income and expenditure for each financial year. In preparing the financial statements, the Trustees are required to select suitable accounting policies, to apply them consistently and to make judgements and estimates that are reasonable and prudent. The Trustees confirm that they have complied with the above requirements in preparing the financial statements.

The Trustees are responsible for keeping proper accounting records which comply with accounting standards and which disclose, with reasonable accuracy at any time, the financial position of the charity. To ensure that proper books and records are kept, the charity has employed appropriately qualified personnel and has maintained appropriate computerised accounting systems. It is also responsible for safeguarding the assets of the charity, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Audit Committee which is a subcommittee of the Executive Board meets at least three times a year and provides assistance to the Trustees in carrying out the above responsibilities.

#### **GOVERNANCE REVIEW**

During the year, the working group of the Executive Board conducted a review of governance structures in Trócaire. The review focused on the structure of the Executive Board and its subcommittees. Among the recommendations made by the group and adopted by the Executive Board was the adoption of new terms of reference for the Executive Board and its existing subcommittees, the establishment of a new subcommittee, the Finance and Funding Committee, the adoption by the Board of a Statement of Values, Principles and Best Practice to underpin the work of the Board and the introduction of an annual review of the workings of the Executive Board and its subcommittees.

#### **SUBSIDIARY UNDERTAKING**

Trócaire (Northern Ireland) (charity number XR 10431) is a subsidiary undertaking.

Subsidiary undertakings are those over which Trócaire exercises a dominant influence, being the ability to direct the operating and financial policies of the undertaking. Details of transactions with the subsidiary undertaking are set out in Note 20 of the financial statements.

## **2. OBJECTIVES AND ACTIVITIES**

### **VISION**

Trócaire envisages a just and peaceful world where people’s dignity is ensured and rights are respected; where basic needs are met and resources are shared equitably; where people have control over their own lives and those in power act for the common good.

### **MISSION**

Inspired by Gospel values, Trócaire works for a just and sustainable world for all.

Trócaire gives expression to this mission by:

- Providing long-term support to people who live in extreme poverty in the developing world, enabling them to work their way out of poverty
- Providing appropriate assistance to people most in need in emergencies and enabling communities to prepare for and resist future emergencies
- Tackling the structural causes of poverty by mobilising people for justice in Ireland and abroad.

To fulfil this mission Trócaire:

- Works in partnership with civil society organisations in Ireland and abroad
- Works directly on development education, advocacy and campaigns that emphasise the underlying causes of poverty.

### **VALUES**

Trócaire’s work is grounded in Catholic social teaching which stresses the dignity of each person and their inalienable human rights, along with their responsibilities, regardless of culture, ethnicity, gender or religion. This belief in the unity and diversity of humankind is the basic value we bring to what we do.

As Trócaire works to achieve its mission, the following values are put into practice both within the organisation and in its programmes and relationships,

- Solidarity
- Persistence
- Accountability
- Participation
- Courage

### **ACTIVITIES**

Trócaire recognises that a variety of responses are needed in order to make a difference to the lives of poor and marginalised people in the developing world. We will face these challenges by:

- Building on our strengths and prioritising key aspects of our current work
- Taking on targeted new areas of work both globally and regionally
- Working in a much more integrated manner across all programme areas
- Focusing on 25 priority countries.

Trócaire builds long-term partnerships with local organisations in countries across Africa, Asia, Latin America and the Middle East, supporting their work to build a better world for people living in poverty.

## TRÓCAIRE

### REPORT OF THE TRUSTEES – CONTINUED

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Trócaire co-ordinates its work overseas through regional offices in Kenya (Horn and East Africa), Rwanda (Central Africa), Liberia (West Africa), Honduras (Latin America), Cambodia (South East Asia), Pakistan (Central & South Asia), Mozambique (Southern Africa) and through the relief and development structures of the Catholic Church. These are supported by field offices in a number of countries, making it possible to ensure funds reach the people for whom they are intended.

In emergency situations Trócaire provides immediate humanitarian relief but also supports long-term rehabilitation programmes to enable people to rebuild their lives. In much of its international emergency work, Trócaire acts as part of the global Caritas network, a federation of 162 Catholic relief and development organisations operating in over 200 countries and territories, promoting social change and development, and responding to emergency and other social needs. Membership of Caritas Internationalis enhances Trócaire's capacity to respond to the needs of people around the world, particularly at times of emergency and crisis when aid can be co-ordinated by, and channelled through, the local Caritas Internationalis organisation.

### STRATEGY

Over the period of its current strategic plan, 2006 to 2016, Trócaire is developing and implementing six organisational programmes as follows:

- **Building Sustainable Livelihoods:** Working with some of the most vulnerable communities in the developing world by helping people to make a living so that they can escape from poverty.
- **Governance and Human Rights:** Building the capacity of civil society in poor countries to hold decision-makers to account and to engage in shaping policies that affect the lives of people living in poverty.
- **Preparing for and responding to Emergencies:** Reducing the impact of natural disasters on vulnerable communities and individuals through disaster preparedness and mitigation, relief and recovery.
- **Addressing the HIV and AIDS Crisis:** Reducing vulnerability to HIV and mitigating the impact of HIV and AIDS on poor and marginalised communities.
- **Promoting Gender Equality:** Contributing to the elimination of gender inequalities and ensuring that women and men have equal rights and opportunities in access to and control of resources and power.
- **Demanding Environmental Justice:** Ensuring that Trócaire as an organisation, and through its programmes, contributes to a sustainable and just use of environmental resources.

### 3. ACHIEVEMENTS AND PERFORMANCE

In the past year Trócaire has worked to achieve the objectives outlined in the 10-year Strategic Framework, 2006-2016. The organisational programmes are central to this.

#### **Building Sustainable Livelihoods**

In 2008 Trócaire supported 29 livelihoods programmes across the six regions we work in. The greatest numbers of programmes are in Africa where communities we work with struggle to support and sustain their livelihoods largely through agricultural production. The food and fuel crisis of the past year hit the rural poor hard as costs of fuel, seeds, tools, fertilisers and food all increased significantly. The crisis has pushed another 100 million over the edge as the number of people living with hunger is estimated to have risen to nearly 1 billion; a stark figure that will no doubt be exacerbated by the financial crisis.

A major emphasis of our work in 2008 focused on supporting the communities with whom we work to make their livelihoods more resilient to disasters, in particular to the impacts of climate change. All of the regions we work in have been experiencing changing weather patterns including an increase in the frequency and intensity of weather-related phenomena such as drought, floods and hurricanes. This is having a major impact on people's ability to support themselves as more than 90% of the people we work with depend on agriculture to make a living. In the past year we have worked with partners and communities to try to improve our understanding of the various risks that they are exposed to, and to adjust how we work to reduce these risks. This includes the incorporation of drought-tolerant crops, early maturing varieties, disease-resistant varieties, diversification (small animals, vegetable plots and fruit trees), soil and water conservation, improved agricultural techniques and support for irrigation. There is also pioneering co-operation with agricultural research centres such as promoting cereal seedling transplanted in Kenya and introducing a new virus-resistant cassava strain in Angola. The aim of all of this work is to ensure that communities and households are better able to cope with changing climate and that the traditional dependence on one main crop is reduced.

#### **Governance and Human Rights**

Our work in the area of governance, peace-building and human rights is central to our vision of a just and peaceful world where people's dignity is ensured and rights are respected. For Trócaire, human rights are essential to development, and give us the moral and legal basis for our work. The violation of civil and political rights, and economic, social and cultural rights, as well as the denial of the right to development and the right to participate, are considered by Trócaire as root causes of poverty. These rights violations are compounded by inequality, injustice, lack of accountability and power imbalances. In 2008 we worked to promote and foster respect for human rights, better governance and peace in 29 countries across the globe. Our focus in each country has been based on what the particular needs of each country are, and how Trócaire and partner can best make a positive difference in people's lives.

Without proper and accurate information, people are unable to fully exercise their rights, actively participate in civic and political life, and hold their governments to account. In 2008 we continued our support to partners all over the world in promoting transparent governance, developing free and independent media, and advocating for freedom of information legislation and mechanisms. In South Sudan we supported "The Sudan Mirror", their first independent newspaper publication, in distributing over 21,000 copies every month. The paper reports on topical social and political developments, and informs and educates on the Comprehensive Peace Agreement and issues such as HIV, human rights and elections. As well as being sold in some of the major towns in Sudan, it is also distributed in schools, churches and government offices, and is used for adult literacy projects.

Lack of access to justice is a serious issue in developing nations, disproportionately affecting the poor and marginalised. Last year Trócaire supported partners in 12 countries training for local para-legals and parish commissions to interact with the formal justice system and to provide formal legal aid to vulnerable groups. In Peru, our partner is working towards strengthening community systems for addressing gender-based violence in indigenous communities using a model of female community defenders.

These women defenders identify women experiencing violence in the family, and support and accompany them through the legal process. This simple model and inexpensive strategy extends the reach of the judicial system, and essentially brings justice to those who most need it.

#### **Preparing for and Responding to Emergencies**

Trócaire responds to disasters and conflict as part of our organisational commitment to poverty and injustice. The principles of Catholic social teaching, partnership and human rights guide our efforts to alleviate the suffering of communities during a humanitarian crisis, while also seeking to address the structural causes that make people vulnerable.

Trócaire has continued to prioritise Disaster Risk Reduction (DRR) in the Humanitarian Programme, with the aim of preparing for emergencies and mitigating their impact on communities. Initiatives have included staff training and publishing resources to introduce the concepts of DRR to staff and partners. Trócaire has also introduced participatory tools that can be used with communities to improve their risk reduction. 2008 also marked the beginning of a number of institutional initiatives on DRR and Climate Change Adaptation. A cross-organisational working group, called the Disaster Risk Reduction and Climate Change Steering Group, was established. The livelihoods and emergency teams and four overseas countries are represented on this group which is tasked with identifying organisational initiatives to explore further the themes of Disaster Risk Reduction and Climate Change Adaptation.

Trócaire responded to a number of major crises, including the massive displacement after post-election violence swept through Kenya in January, and the huge suffering after Cyclone Nargis in Burma which killed over 130,000 people in May 2008. The drought and subsequent food shortage in the Horn and East Africa have been of great concern, as malnutrition rates have soared and people have been unable to feed themselves. Trócaire responded with a large regional programme, which included a variety of locally-designed responses including food for work, supplementary feeding for livestock and improving water supply in the hardest hit areas. Trócaire also responded to smaller emergencies in Central America and South Asia.

After the acute phase of an emergency, Trócaire works with partners and communities to help them fully recover from the impact of the crisis. An example of this type of work in 2008 was in Mozambique where heavy rains caused rivers to burst, sweeping away livestock and extensively flooding farm land. Thousands of people were left homeless and without food, clean water or shelter. Following the relief phase of the response, Trócaire with its partner Ajoago provided home construction materials for families displaced by the floods. As an outcome of the project, 245 displaced families in the resettlement area have permanent houses that can better withstand heavy rains and cyclones in safer areas of Machanga District. Trócaire also undertook recovery activities in Burma, Kenya, Bangladesh and Peru.

In 2008 Trócaire undertook a number of initiatives to raise awareness of current global humanitarian crises and also to lobby Irish and European decision-makers to support humanitarian action in different ways. This included successfully lobbying the Irish government for a full and comprehensive ban on cluster munitions. Trócaire continued to work with local and international actors to ensure unhindered access is provided for our staff and partners to provide life-saving activities in extremely insecure environments, such as Somalia and Afghanistan.

**Addressing the HIV and AIDS Crisis**

HIV remains high on Trócaire’s agenda as a key organisational priority. In 2008 we continued to support communities affected by HIV and AIDS across countries in Africa, Asia and Latin America. We also responded to the effects of HIV on all our work, particularly in areas highly effected by the pandemic. The need for links between HIV and livelihoods programmes was highlighted in 2008 as a result of the food crisis as people living with HIV struggled to cope with additional pressures of rising food prices and maintaining good nutrition required for effective care and treatment programmes. In this climate, Global Gifts were an important source of additional income for carers and people on antiretroviral therapy in East Africa, Central America and Cambodia.

The HIV programmes provide a comprehensive range of prevention, care and treatment services in high and low prevalence settings. Links with national AIDS bodies and with local authorities are increasingly a feature of the work and have helped to improve the quality and outreach of the response. For example, in Cambodia partners worked alongside government on treatment and on child protection policies, and in Mozambique joint home-based care visits by government and partners improved the quality of care in communities. There was a renewed emphasis on the importance of gender in this programme area. As a result of gender training, partners are responding to the particular needs of women and girls. In Uganda training took place on inheritance rights, will-making and domestic violence, and in Angola discussions were initiated between women’s groups and state authorities to respond to the particular concerns of women affected by HIV.

In 2008 innovative approaches were also used to address rights-based issues in a number of countries. In Angola, Trócaire worked with others to produce a film highlighting the experiences of people living with HIV. The film “Strong Heart – Diary of a Reporter” was used by government, schools and the private sector to stimulate discussion on HIV. In Ethiopia, Trócaire supported the Ethiopian Interfaith Forum to produce a series of photographs and testimonies from Church leaders who reached out in a positive way to people living with HIV. The photographs and stories have been used to mobilise faith leaders to address stigma and discrimination in their communities. Elsewhere, such as in Central America, programmes have a strong justice dimension and are yielding positive results such as the reform of the National AIDS Law in Guatemala.

**Promoting Gender Equality**

Promoting gender equality is a key programme priority under our justice mandate. Trócaire responds to gender equality as a dedicated area of work and as an issue affecting all programme areas - livelihood security, humanitarian responses, governance and human rights and HIV. We also recognise that we need to promote gender equality in all policies and actions of the organisation. In pursuit of this objective, Trócaire conducted a comprehensive audit of gender within the organisation and identified a number of important issues to be addressed in 2009 and beyond. The audit helped to raise awareness of gender equality and identified gaps. This provides us with an important baseline for future gender equality work in Trócaire.

At a programme level, 2008 was an important year for programme planning and analysis. The Gender Policy was finalised at a global level and a number of new gender equality programmes will be developed in 2009. Preparatory work was completed on new programmes including a needs analysis on gender and HIV in Malawi, and gender-based violence in Uganda. Relationships with ministries, donors and the Church have been built on to deliver on new programme opportunities.

Gender-based violence is emerging as a key priority within this analysis, building on existing programme experience. In 2008, gender-based violence work in Kenya, Nicaragua, Pakistan, Afghanistan and Sierra Leone supported comprehensive responses to gender-based violence and had a strong gender justice focus. For example, in Kenya, the gender-based violence partners provided a range of services for survivors of gender-based violence in the post-election crisis and were instrumental in ensuring that perpetrators of gender-based violence did not enjoy amnesty under the Truth, Justice and Reconciliation Act, 2008.

Women's empowerment work continued as part of gender-based violence responses and more broadly as a means to achieve gender equality. This included work at policy and practical levels. For example, in Timor Leste, Trócaire supported partners to produce a shadow report for CEDAW (the Convention on the Elimination of all forms of Discrimination Against Women) building on similar work in Sierra Leone last year. At a practical level women's empowerment and business training for women in Pakistan resulted in greater economic independence for women living in poor circumstances.

At a global level, Trócaire engaged with the Irish Consortium on Gender-Based Violence on a number of initiatives in 2008. This included a major conference on UN Security Council Resolution 1325 (UNSCR) in November, engagement with the Conflict Resolution Unit in Ireland and in Timor on the development of an action plan and the completion of a report on UNSCR 1325. We also hosted a number of Timorese colleagues at the November conference and established links with groups in Northern Ireland. The development of an Irish action plan on 1325 successfully fulfils the gender equality campaign objective in Lent 2007.

### **Demanding Environmental Justice**

As this is a new programme for Trócaire an important focus of the year was a process of consultation with the organisation to establish people's understanding of Environmental Justice and how they currently work on issues of Environmental Justice. This process led to the development of a discussion paper with recommendations on how the programme will develop in the future. The paper helped us to define and refine what Environmental Justice means for Trócaire. It clarified that for us the issue is not around the environment or environmental protection per se, but rather about people's interaction with, dependence on and exclusion from natural resources. The poor are increasingly being marginalised as climate change, conflict and the interests of powerful elites undermine poor people's access to the resources of their own environment. In the past year we have supported communities across the developing world to gain access to land.

Throughout 2008 Trócaire has continued to be active on delivering the first year of a 2-year advocacy strategy on climate change which focuses on ensuring that developing countries have improved access to adequate, predictable and sustainable livelihoods, to adapt to the impacts of climate change. This has involved regular meetings with officials in the Department of Environment, Irish Aid and the Minister for the Environment, in which we have presented evidence and made recommendations with regard to Ireland's position in the United Nations Framework Convention on climate change negotiations. Our work in this area contributed to a strong statement made by the Minister for the Environment in December 2008, in which he spoke for the first time extensively on adaptation financing, including many of the points Trócaire has campaigned for. As we move into 2009, a challenge will be to ensure the sentiments in this statement are translated into the agreement that is due to be reached in December 2009.

In 2008 we also continued to carry out advocacy focused on the EU Climate and Energy Package – a deal which set out the EU and Ireland's domestic obligations to tackle climate change. We had a high level of engagement with Irish MEPs on the European Parliament's Environment Committee, in particular Avril Doyle, MEP, who played an important part in the process as the Rapporteur for one of the key strands of the Package. We also met with the Irish Permanent Representative, officials in the Department of the Environment and the Minister for the Environment on this issue. A notable success was the positive vote of the European Parliament Environment Committee, including all three Irish MEPs supporting amendments that we endorsed.

#### HOME-BASED ACTIVITIES

In 2008 in Ireland Trócaire focused its work on advocating for policies which support progress towards a just and sustainable world while also inviting the public to provide the financial support needed for the organisation to achieve its objectives as set out in the strategic framework.

#### Mobilising for Justice

##### *Development Education*

During 2008, the Development Education Team developed a new strategic plan. This new strategic plan states that by 2011, through development education, the target groups the team works with will have an understanding of the complexities of global inequality from a human rights perspective, and be inspired and equipped to take action.

Over the course of 2008, plans were designed and implemented to expand the Pamoja programme by adding a further eight schools across Munster, Leinster and Connaught, taking these to a total of 26. A core part of this programme was a study visit for teachers which took place in February 2008. Eleven teachers were accompanied by two of Trócaire's education team.

During the Lenten Campaign on Climate Change, over the course of two weeks in March 2008, two of Trócaire's partners from Kenya visited all the Pamoja schools in the country to support the schools' own awareness-raising activities as part of their Pamoja project. Marysent Mgambi and Steven Waweru visited a total of 20 schools who hosted them for a variety of functions including an evening event, a cultural exchange and presentations on Climate Change.

Trócaire continued to produce Lenten Resources for early years, primary and post-primary schools. Trócaire and No Strings were awarded the Global Education Award from the North-South Centre for its primary school resource, *Tales of Disasters*. The first phase of an online resource was also completed.

The CDU/Trócaire initiative, the Citizenship Studies Project, completed Phase One of the project. The project has achieved considerable success, positioning itself as one of the key drivers of a development education perspective in the new Transition Year modules and the new Leaving Certificate course *Politics & Society*. Key focuses continue to be research, teacher training and curriculum development.

A total of 25 organisations and projects were funded under Trócaire's Small Grants Scheme in 2008. An external review of the scheme was also carried out and completed. Recommendations from this will feed into a new grants scheme to be launched in March 2009.

##### *Irish and EU Policy Influencing*

In 2008 the collective work of the Policy Team was to ensure that issues of poverty and justice are at the heart of the development debate here in Ireland, the EU and internationally.

Throughout 2008, the following advocacy initiatives were undertaken:

- 30 letters to Irish officials and ministers
- 57 lobby meetings on priority issues with officials and politicians
- 21 campaign actions
- 102 press articles on policy issues in national/regional media and press
- 6 policy publications produced and disseminated
- 7 informal briefing papers produced and used in lobby meetings
- 3 policy round tables held on priority issues
- 8 network publications produced with significant Trócaire input
- 15 joint lobby actions undertaken with networks.

As a result of this there was a significant amount of thematic and regional advocacy taken up. The thematic areas on which Trócaire carried out advocacy work include Aid and Accountability, Climate Change, Food Security, Gender, HIV, Cluster Munitions, the Role of the Private Sector and Trade. There were other issues taken up, such as on the Olympics and China, and child rights, but these were reactive advocacy initiatives in response to situations arising in Ireland and the EU. On the other hand the core types of regional advocacy taken up in Ireland and the EU centred on situations of conflict, human rights abuses and peace-building initiatives. Therefore they tended to be very country focused. In particular the main bodies of advocacy were focused on Burma, the Democratic Republic of Congo, Palestine, Sudan, Somalia and Zimbabwe. In addition, from Central America and Latin America, there were some issues that were both thematic and regionally focused. The impact of this work has been substantial. Not only has this work fed into development discussion and decisions, it more importantly has shaped the language and direction of development decisions made by policy makers that impact issues of poverty and justice.

#### *Campaigns*

Based on an analysis of the core areas of policy work, the Campaigns Team focused their efforts on building public pressure on a number of priority areas. In general terms, the team had some significant successes. Major highlights included:

- Working with the Cluster Munitions Coalition which saw the Irish government leading the process of banning cluster munitions and introducing an ethical dimension to Ireland's investment policy.
- The Lenten ADMIT Campaign on climate change which gave Trócaire policy staff a clear mandate from the public to take the issues of *Adaptation* and *Mitigation* to Irish politicians. The strength of Trócaire's involvement is indicated in the statements released by the Irish government during the Poznan negotiations.
- Targeted e-mail actions on European Partnership Agreements produced a significant response from MEPs which further allowed Trócaire's Livelihoods and Trade policy staff to engage at a deeper level with new contacts.

Trócaire's flagship "Campaigners Programme" continued in 2008. This is the third consecutive year of the Programme. The objective of the Campaigners Programme is to develop a deeper understanding of development and Trócaire's work overseas in order to inspire and motivate people within Trócaire's core target groups (youth and parishes) to take action in Ireland against the core causes of injustice. This year's focus was on the theme of climate justice. Two visits to Trócaire's programme countries were planned and executed – Malawi and Bolivia, including pre-departure and post-visit weekends. Twelve Campaigners travelled overseas and an additional 6 Campaigners were invited to participate in the programme as non-travelling participants.

#### **Communications**

Our Communications Team highlights the causes of poverty and Trócaire's work in the developing world among the Irish public both through the traditional media and online.

Our website [www.trocaire.org](http://www.trocaire.org) is a critical way of communication with the public. In the past year over 159,000 people visited our website, a substantial increase on 2007/08. Our site offers a wide range of resources and information about our overseas work and is a popular way for people to support our advocacy campaigns and to donate online. This year a new online initiative was implemented on Ireland's biggest social networking site Bebo, which featured a series of video clips illustrating the realities of life in a conflict zone.

This year a number of journalists travelled overseas with Trócaire to visit our partners and programmes, and reported on our work in various media outlets. Visits took place to Uganda to report on people forced to flee their homes through conflict; to Colombia to look at drug-related conflict; and to the Thai/Burma border to report on the plight of people in refugee camps. These trips resulted in excellent coverage in newspapers and on radio here at home.

During the recent violence in the Democratic Republic of Congo and Gaza, Trócaire communications staff highlighted the humanitarian crisis in these regions as they unfolded and Trócaire's work on the ground responding to these emergencies.

**Fundraising**

This financial year saw a focus primarily on introducing new streams of income and developing additional offerings within existing campaigns so that we could maintain or grow market share, as well as supporting the development of the newly formed Supporter Relations sub-function of the unit.

During Lent each year, Trócaire receives its largest amount of funding from the Irish public. The theme of Lent 2008 was climate change. Fundraising materials featured goat-herders in northern Kenya whose livelihoods have been destroyed as a result of the negative effects of climate change.

Trócaire's 24 Hour Fast also focused on climate change, highlighting the impact of recurring drought and floods on families in El Salvador. Over 2,000 individuals and almost 200 schools took part in the Fast.

Once again Global Gift provided an alternative to commercial Christmas presents for tens of thousands of people at Christmas 2008, with almost 80,000 gifts purchased by people throughout Ireland. New to the Global Gift campaign in 2008 were two separate products offerings – Global Gift for Weddings and Corporate Global Gifts. The weddings initiative has been extremely successful and we will continue to develop this product. Retail partners Avoca and Veritas continued to support the campaign in 2008.

Cyclone Nargis caused devastation in Burma in May 2008. Over 85,000 people were killed in the country's worst natural disaster ever and a further 50,000 are still reported missing. Over 700,000 homes were destroyed leaving hundreds of thousands of families displaced. With partners on the ground, Trócaire was in a position to respond immediately. We launched an emergency appeal for our work including direct mail, radio and press advertising, and the public responded generously.

In September our direct mail focused on the drought in Kenya, Somalia and Ethiopia.

New initiatives included the launch of a 6 month pilot door-to-door campaign to sign up regular monthly supporters. During the pilot almost 9,000 new supporters signed up, most of whom committed to donating €21 per month. This project will continue throughout 2009/2010.

The major donor programme was re-launched in November 2008 and to date major donor networks have been established in Dublin and Galway with plans afoot for similar groups in six other locations throughout Ireland, including Belfast.

In January 2009 an emergency appeal was launched in response to the Israeli attacks on Palestine. Gaza came under sustained rocket attack during December and January, and people who were already extremely vulnerable struggled to survive. Once again our emergency appeal was supported generously.

#### **4. FINANCIAL REVIEW**

The results for the year are presented on page 23 in the form of a Statement of Financial Activities in order to comply with the 2005 Statement of Recommended Practice “Accounting by Charities”.

##### **INCOME**

Total income for Trócaire was €60.7m. Our supporters donated €30.9m in the current year. The public contributed €3.1m to our special appeals for funds to assist those affected by the Cyclone Nargis in Burma, the drought in Horn and East Africa, and the ongoing conflicts in Sudan and the Democratic Republic of the Congo. Other income from our supporters amounted to €27.8m in support of our Development, other Emergency and Educational & Advocacy Programmes. €24.8m of this was raised through the Lenten Campaign, 24 Hour Fast, and general donations which is used to finance Trócaire’s core work. The Global Gift Campaign raised €3m.

The organisation secured €27.7m in co-financing in support of our Development, Emergency and Rehabilitation work. This represented added value of €0.90 for every €1 donated.

Trócaire received €23.5m from Irish Aid in the current financial year. Of this €20m is from MAPS II which commenced on 1 January 2007 and will continue for five years, ending in 2011. €16m has been committed by Irish Aid for 2009 under the programme.

In addition to the MAPS II funding for its long-term development work, Trócaire received €3.5m from Irish Aid towards its emergency response in Burma, Ethiopia, the Democratic Republic of Congo and in many countries in Africa that are experiencing chronic ongoing emergencies.

This continued financial support for Trócaire’s work is very much appreciated, and again reflects the enormous generosity of our donors throughout Ireland.

##### **EXPENDITURE**

The Statement of Financial Activities shows the analysis of charitable expenditure between charitable activities (overseas development, emergency, recovery and education programmes), cost of generating funds and governance costs. Direct charitable expenditure on 124 programmes amounted to €60.2m (2008 – €54.7m), which represents 90.5% (2008 – 91.4%) of total expenditure. As part of this, emergency and recovery expenditure has increased by €1m.

Spending on governance costs represented 0.7% (2008 – 0.7%) of total expenditure. Spending on fundraising and publicity expenditure represented 8.8% (2008 – 7.9%) of total expenditure. This represents an increased investment in fundraising activities to ensure income targets are achieved in the future.

##### **FINANCIAL POSITION AND RESERVES POLICY**

Trócaire’s available resources at the end of year were €27.3m (2008 – €37.9m). Of the available resources, €21.9m is held for restricted purposes, as the funds were donated for specific areas and programmes.

€2,753,008 of the available restricted resources was donated for countries affected by the tsunami in South East Asia and India in 2005. In accordance with the organisation’s income policy, the Executive Board has approved the reallocation of this balance on the Tsunami Fund to the Development Programme Fund and used for other development programmes in this region. These funds will be used in India, Burma, Timor Leste and the Philippines.

## **TRÓCAIRE**

### **REPORT OF THE TRUSTEES – CONTINUED**

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In managing its unrestricted reserves of €5.35m, the organisation has an agreed policy of holding a contingency reserve in its Emergency Fund, to cater for emergencies and to allow the organisation to respond rapidly in such circumstances. The amount in this reserve at 28 February 2009 is €0.35m.

The reserve in the Communications and Education Fund stands at €0.5m. This fund is used for work that helps to create a greater awareness among the Irish people of the causes of world poverty and injustice. The reserve in the Development Programme Fund stood at €2.9m (2008 – €4.4m). This will be used to fund programmes overseas to further the objectives of the organisation.

The general reserve fund at the balance sheet date amounted to €1.6m, which is represented mainly by tangible fixed assets. Otherwise all Trócaire assets are held in cash or short-term investments and deposits.

### **INVESTMENT POLICY AND PERFORMANCE**

The objective of Trócaire's Investment Policy is to maintain high liquidity while ensuring maximum security, meeting its ethical standards and achieving the highest possible return. The interest earned is applied to Trócaire's work.

The primary mechanism for meeting this objective is to invest in fixed interest deposit accounts with a high security rating, spreading the total invested and limiting the amount invested with any individual financial institution. These financial institutions are authorised by the Executive Committee. The management of the organisation will determine the level of funds and the period of investment with these institutions taking into account the day-to-day cash flow requirements.

In addition to its deposits, a core fund has been identified for which Trócaire has delegated the management to Davy Stockbrokers. The investment will be held in a fund that comprises primarily equity. The fund is invested for a period of five years. The investment managers will be required to apply ethical screening when making investment decisions and to avoid investments that are inconsistent with the values and objectives of the organisation. The fund is managed within an agreed risk profile. The performance of the investment managers is reviewed annually.

Trócaire's Investment Policy is reviewed by the Board Audit Committee and approved by the Trustees annually.

### **POLITICAL CONTRIBUTIONS**

There were no political contributions which require disclosure under the Electoral Act 1997.

### **AUDITORS**

Horwath Bastow Charleton is eligible and has expressed a willingness to continue in office.

## 5. PLANS FOR FUTURE PERIODS

In 2009/10 Trócaire will continue to focus its activities on the six organisational programmes highlighted in the 2016 framework.

In Ireland, Trócaire will advocate for policies which support progress towards a just and sustainable world while also inviting the public to provide the financial support needed for the organisation to achieve its objectives.

Trócaire will face the present economic climate exercising the same values we practise in achieving our mission; Solidarity, Persistence, Accountability, Participation and Courage. We have commenced a rigorous review of all activities with a view to reducing the spread of our work in the light of the reduction of Irish Aid MAPS funds and a possible reduction in voluntary donations. We will make every effort to maximise our support by increasing our efforts in fundraising and co-financing. Success in these areas will further contribute to our activities and ensure that we continue to work to achieve the objectives as outlined in our 10-year strategic framework.

### **Building Sustainable Livelihoods**

A number of new programmes will be developed in 2009 as we reach the end of a 3-year programme cycle from 2006-2009. A lot of time will be given to the design of the new programmes to ensure that they build on the successes of the past three years and that they address vulnerability in a systematic way.

### **Governance and Human Rights**

In the coming year we will continue to stand in solidarity with our partners, deepening our understanding of the dangers and threats they face, and how best to support and protect them. The financial crisis and global recession is having very significant implications in the area of governance and human rights. We believe that now more than ever resources need to be managed in a transparent and equitable way, and communities must have a voice in these decisions which will affect their lives. Over the next year we, and our partners, are committed to building on our work to ensure that resources are used as effectively and efficiently as possible, that communities have a say in their own development, that governments operate in an open and transparent manner, and are held to account when they do not.

### **Preparing for and Responding to Emergencies**

In 2009 Trócaire will prioritise ensuring high quality humanitarian response which responds to both the material needs of those affected by crises as well as ensuring their protection. Trócaire will also continue to link relief, rehabilitation and development through Disaster Risk Reduction and recovery activities.

### **Addressing the HIV and AIDS Crisis**

In 2009, Trócaire will continue to explore new opportunities for working with the Church on HIV through the Ecumenical Advocacy Alliance, the Catholic HIV and AIDS Network, and our programme partners. Continued support for innovative approaches will be promoted (including the development of puppet films on HIV). There will be a renewed emphasis on ensuring that HIV is adequately addressed in livelihoods and humanitarian programmes.

### **Promoting Gender Equality**

In 2009, Trócaire's work on gender equality will expand in a number of countries with a key focus on gender-based violence and governance issues. This will be supported by GBV work at policy level including continued work on UNSCR 1325 through the Irish-based Consortium on Gender-Based Violence. Good gender analysis will be promoted in other programme areas in particular in livelihoods and HIV responses.



## **TRÓCAIRE**

### **INDEPENDENT REPORT OF THE AUDITORS TO THE TRUSTEES OF TRÓCAIRE**

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We have audited the financial statements of Trócaire on pages 21 to 43 which have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the Board of Trustees of Trócaire. Our audit work has been undertaken so that we might state to the Board of Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the organisation for our audit work, for this report, or for the opinions we have formed.

#### **RESPECTIVE RESPONSIBILITIES OF BOARD OF TRUSTEES AND AUDITORS**

As described on page 5 the Board of Trustees is responsible for the preparation of the financial statements in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are prepared in accordance with Generally Accepted Accounting Practice in Ireland. We also report to you whether in our opinion proper books of account have been kept by the organisation, and whether the information given in the Report of the Trustees is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit and whether the organisation's balance sheet is in agreement with the books of account.

We read the Report of the Trustees and consider the implications for our report if we become aware of any apparent misstatement within it.

#### **BASIS OF OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the organisation's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

## **TRÓCAIRE**

### **INDEPENDENT REPORT OF THE AUDITORS TO THE TRUSTEES OF TRÓCAIRE – CONTINUED**

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#### **OPINION**

In our opinion, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of Trócaire's affairs as at 28 February 2009 and of its incoming resources, application of resources and cash flows for the year ended on that date.

We have obtained all the information and explanations that we consider necessary for the purposes of our audit. In our opinion, proper books of account have been kept by Trócaire. The Trust balance sheet is in agreement with the books of account.

In our opinion, the information given in the Report of the Trustees on pages 4 to 18 is consistent with the financial statements.

**Horwath Bastow Charleton**  
**Chartered Accountants and Registered Auditors**  
**Marine House**  
**Clanwilliam Court**  
**Dublin 2**

**Date: 17 June 2009**

## TRÓCAIRE

### STATEMENT OF ACCOUNTING POLICIES

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The following accounting policies are applied consistently in dealing with items which are considered material to the charity's financial statements:

#### **BASIS OF ACCOUNTING**

The accounts have been prepared under the historical cost convention and with reference to the recommendations of the revised Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued by the Charity Commissioners in 2005.

#### **INCOME**

Income represents donations received during the year. The charity can reclaim tax on certain donations and this tax income is credited to the statement of financial activities in the year in which it is receivable. Income is treated as being general and unrestricted, unless a donor has specified the manner in which the donation is to be spent, in which case it is treated as restricted income. The Executive reviews the restricted income funds on an annual basis. Where restricted funds remain unspent three years following receipt and the Executive considers that funds exist which are surplus to requirements, an appropriate transfer is made to unrestricted funds. Grants received from Irish Aid, the European Union and other sundry sources are credited directly to the appropriate fund. Income earned on funds held on deposit is treated as unrestricted income.

In accordance with the policy laid down by the Trustees, unrestricted funds are allocated to designated funds on the basis specified below, after deducting governance costs and any foreign exchange translations adjustments. All Global Gift and major donor campaign income is allocated to development programme fund. The remaining unrestricted funds are allocated as follows:

70% Development Programme Fund  
20% Communications and Education Fund  
10% Emergency Programme Fund

Restricted income is allocated to the funds as specified by the donors.

#### **RESOURCES EXPENDED**

Resources expended are analysed between direct charitable expenditure, fundraising and publicity, and governance costs. Governance costs are those costs incurred on the strategic management of the charity, and on compliance with constitutional and statutory requirements. Where costs cannot be directly attributed, they have been allocated in proportion to estimated benefits received.

The costs have been apportioned to designated funds as follows:

General expenses for the central office are charged equally between three main cost centres: Administration, Communications and Education, and Development Programme. Administration costs for the resource centres are recharged to Development Programme Funds, Communications and Education Fund, and the Emergency Fund.

Salaries and associated costs directly relating to a specific fund are charged accordingly.

Except for donor development costs, fundraising and publicity costs are apportioned on the following basis:

70% Development Programme Fund  
30% Communications and Education Fund

Donor development costs are apportioned 95% to the Development Programme fund and 5% to the Communications and Education fund.

## TRÓCAIRE

### STATEMENT OF ACCOUNTING POLICIES – CONTINUED

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#### FOREIGN CURRENCIES

Transactions in foreign currencies are translated at the rate of exchange ruling on the date of the transaction. Amounts held in foreign currencies at the balance sheet date are translated at the rate of exchange on that date. Profits and losses on translations are dealt with through the Statement of Financial Activities.

#### PENSIONS

Trócaire operates both defined benefit and defined contribution schemes, and pension benefits are funded over the employees' period of service by way of contributions from the organisation and employees. Contributions are charged to the Statement of Financial Activities or relevant programme fund in the year in which they become payable.

#### TAXATION

No charge to taxation arises as the Trust has been granted exemption under Sections 207 and 208 of the Taxes Consolidation Act 1997.

#### TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated in the balance sheet at cost less accumulated depreciation. Depreciation is calculated to write off the cost of the asset, other than freehold property, over its expected useful life at the following annual rates:

|                                  |                               |
|----------------------------------|-------------------------------|
| Leasehold property               | Over term of lease            |
| Computer installation            | 33.33% straight line method   |
| Fixtures, fittings and equipment | 12.5% reducing balance method |
| Motor vehicles                   | 20% reducing balance method   |

The Executive Committee reviews the estimates of useful lives and residual values regularly. Based on prices prevailing at the time of acquisition and based on their estimates, the Executive Committee has determined that any charge for depreciation on freehold properties would be immaterial in the current year.

#### GOVERNMENT GRANTS

Capital grants are treated as deferred income.

#### SHORT-TERM INVESTMENTS

Current asset investments are stated at market value.

#### PROGRAMME ALLOCATIONS

All programme allocations are reviewed by the Executive Committee. Programme allocations are charged to the Statement of Financial Activities in the year in which they are approved. Programme funds approved but not disbursed at the balance sheet date are carried forward as programme creditors in the balance sheet. Income received for restricted purposes, the allocation of which had not been approved at the balance sheet date, is carried forward in a restricted fund.

# TRÓCAIRE

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 FEBRUARY 2009

|  |       | Unrestricted<br>funds | Restricted<br>funds | Total<br>2009       | Total<br>2008       |
|--|-------|-----------------------|---------------------|---------------------|---------------------|
|  | Note  | €                     | €                   | €                   | €                   |
| <b><u>Incoming resources</u></b>             |       |                       |                     |                     |                     |
| General donations and bequests               |       | 11,248,394            | 2,359,656           | 13,608,050          | 11,943,282          |
| Activities for generating funds:             |       |                       |                     |                     |                     |
| Lenten Campaign                              |       | 9,606,638             | 814,431             | 10,421,069          | 12,231,822          |
| Global Gift Campaign                         |       | 2,124,945             | 874,945             | 2,999,890           | 4,099,100           |
| 24 Hour Fast Campaign                        |       | 727,299               | 61,915              | 789,214             | 1,100,277           |
| Deposit and investment income                |       | 1,601,369             | 492,686             | 2,094,055           | 1,942,690           |
| Activities to further the charity's objects: |       |                       |                     |                     |                     |
| Specified income (restricted)                |       | -                     | 3,108,103           | 3,108,103           | 3,691,170           |
| Co-financing income                          |       | -                     | 27,698,668          | 27,698,668          | 24,516,059          |
| <b>Total incoming resources</b>              | 1     | <u>25,308,645</u>     | <u>35,410,404</u>   | <u>60,719,049</u>   | <u>59,524,400</u>   |
| <b><u>Resources expended</u></b>             |       |                       |                     |                     |                     |
| Costs of generating funds:                   |       |                       |                     |                     |                     |
| Fundraising and publicity                    | 3     | (5,734,981)           | (102,369)           | (5,837,350)         | (4,727,672)         |
| Direct charitable expenditure                | 4     | (20,263,847)          | (39,923,598)        | (60,187,445)        | (54,726,568)        |
| Governance costs                             | 5     | (461,343)             | (23,139)            | (484,482)           | (409,820)           |
| <b>Total resources expended</b>              |       | <u>(26,460,171)</u>   | <u>(40,049,106)</u> | <u>(66,509,277)</u> | <u>(59,864,060)</u> |
| <b>Net outgoing resources for year</b>       |       | <u>(1,151,526)</u>    | <u>(4,638,702)</u>  | <u>(5,790,228)</u>  | <u>(339,660)</u>    |
| Transfer between funds during the year       | 14/15 | 2,753,008             | (2,753,008)         | -                   | -                   |
| Movements on investments                     | 10    | (28,440)              | -                   | (28,440)            | (482,520)           |
| <b>Net movement in funds</b>                 |       | <u>1,573,042</u>      | <u>(7,391,710)</u>  | <u>(5,818,668)</u>  | <u>(822,180)</u>    |
| <b>Fund balances at beginning of year</b>    |       | 7,127,966             | 30,751,018          | 37,878,984          | 41,386,450          |
| Currency translation                         |       | -                     | (1,417,443)         | (1,417,443)         | (1,417,286)         |
| Actuarial loss                               | 20    | (3,349,000)           | -                   | (3,349,000)         | (1,268,000)         |
| <b>Fund balances at end of year</b>          | 14/15 | <u>5,352,008</u>      | <u>21,941,865</u>   | <u>27,293,873</u>   | <u>37,878,984</u>   |

All income and expenditure arise from continuing operations.

The financial statements were approved and authorised for issue by the Board of Trustees on 11 June 2009 and signed on its behalf by:

Cardinal Sean Brady )  
Trustees  
Archbishop Dermot Clifford )

## TRÓCAIRE

### STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES FOR THE YEAR ENDED 28 FEBRUARY 2009

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|  | 2009<br>€                        | 2008<br>€                        |
|--|----------------------------------|----------------------------------|
| Net movement in funds                            | (5,818,668)                      | (822,180)                        |
| Actuarial loss on defined benefit pension scheme | (3,349,000)                      | (1,268,000)                      |
| <b>TOTAL MOVEMENT IN FUNDS FOR THE PERIOD</b>    | <b><u><u>(9,167,668)</u></u></b> | <b><u><u>(2,090,810)</u></u></b> |

### RECONCILIATION OF MOVEMENT IN FUNDS FOR THE YEAR ENDED 28 FEBRUARY 2009

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|                             | 2009<br>€                       | 2008<br>€                       |
|-----------------------------|---------------------------------|---------------------------------|
| Net movement in funds       | (5,818,668)                     | (822,180)                       |
| Actuarial loss for the year | (3,349,000)                     | (1,268,000)                     |
| Currency translation loss   | (1,417,443)                     | (1,417,286)                     |
| Opening funds               | 37,878,984                      | 41,386,450                      |
| <b>CLOSING FUNDS</b>        | <b><u><u>27,293,873</u></u></b> | <b><u><u>37,878,984</u></u></b> |

**TRÓCAIRE**

**CONSOLIDATED BALANCE SHEET AS AT 28 FEBRUARY 2009**

|  | Note | 2009<br>€                | 2008<br>€                |
|--|------|--------------------------|--------------------------|
| <b>FIXED ASSETS</b>                                    |      |                          |                          |
| Tangible fixed assets                                  | 7    | 1,242,955                | 1,290,738                |
| Less: Government grants                                | 8    | (69,791)                 | (81,527)                 |
|  |      | <u>1,173,164</u>         | <u>1,209,211</u>         |
| <b>CURRENT ASSETS</b>                                  |      |                          |                          |
| Debtors  | 9    | 3,514,485                | 3,889,657                |
| Cash at bank and on short-term deposit                 |      | 58,708,017               | 61,462,917               |
| Short-term investments                                 | 10   | 33,281                   | 521                      |
|  |      | <u>62,255,783</u>        | <u>65,353,095</u>        |
| <b>CREDITORS (Amounts falling due within one year)</b> |      |                          |                          |
| Approved programme allocations                         | 11   | (26,097,287)             | (22,615,719)             |
| Creditors and accruals                                 | 12   | (2,918,787)              | (1,764,603)              |
|  |      | <u>(29,016,074)</u>      | <u>(24,380,322)</u>      |
| <b>NET CURRENT ASSETS</b>                              |      | <u>33,239,709</u>        | <u>40,972,773</u>        |
| <b>RETIREMENT BENEFIT SCHEME DEFICIT</b>               | 20   | (7,119,000)              | (4,303,000)              |
| <b>TOTAL NET ASSETS</b>                                | 13   | <u><u>27,293,873</u></u> | <u><u>37,878,984</u></u> |
| <b>INCOME FUNDS</b>                                    |      |                          |                          |
| Restricted funds                                       | 14   | 21,941,865               | 30,751,018               |
| Unrestricted funds                                     | 15   | 5,352,008                | 7,127,966                |
| <b>TOTAL FUNDS</b>                                     |      | <u><u>27,293,873</u></u> | <u><u>37,878,984</u></u> |

The financial statements were approved and authorised for issue by the Board of Trustees on 11 June 2009 and signed on its behalf by:

Cardinal Sean Brady )  
Trustees  
Archbishop Dermot Clifford )

**TRÓCAIRE****TRUST BALANCE SHEET AS AT 28 FEBRUARY 2009**

|  | Note | 2009<br>€    | 2008<br>€    |
|--|------|--------------|--------------|
| <b>FIXED ASSETS</b>                                    |      |              |              |
| Tangible fixed assets                                  | 7    | 787,354      | 742,800      |
|  |      | -----        | -----        |
| <b>CURRENT ASSETS</b>                                  |      |              |              |
| Debtors  | 9    | 3,886,108    | 4,069,673    |
| Cash at bank and on short-term deposit                 |      | 49,223,119   | 49,793,434   |
| Short-term investments                                 | 10   | 33,281       | 521          |
|  |      | -----        | -----        |
|  |      | 53,142,508   | 53,863,628   |
|  |      | -----        | -----        |
| <b>CREDITORS (Amounts falling due within one year)</b> |      |              |              |
| Approved programme allocations                         | 11   | (24,067,119) | (20,301,772) |
| Creditors and accruals                                 | 12   | (2,881,202)  | (1,852,545)  |
|  |      | -----        | -----        |
|  |      | (26,948,321) | (22,154,317) |
|  |      | -----        | -----        |
| <b>NET CURRENT ASSETS</b>                              |      | 26,194,187   | 31,709,311   |
|  |      | -----        | -----        |
| <b>RETIREMENT BENEFIT SCHEME DEFICIT</b>               | 20   | (7,119,000)  | (4,303,000)  |
|  |      | -----        | -----        |
| <b>TOTAL NET ASSETS</b>                                |      | 19,862,541   | 28,149,111   |
|  |      | =====        | =====        |
| <b>INCOME FUNDS</b>                                    |      |              |              |
| Restricted funds                                       |      | 16,064,096   | 21,021,145   |
| Unrestricted funds                                     |      | 3,798,445    | 7,127,966    |
|  |      | -----        | -----        |
| <b>TOTAL FUNDS</b>                                     |      | 19,862,541   | 28,149,111   |
|  |      | =====        | =====        |

The financial statements were approved and authorised for issue by the Board of Trustees on 11 June 2009 and are signed on its behalf by:

Cardinal Sean Brady )  
Trustees  
Archbishop Dermot Clifford )

## TRÓCAIRE

### CASH FLOW STATEMENT FOR THE YEAR ENDED 28 FEBRUARY 2009

|   | Note | 2009<br>€          | 2008<br>€          |
|---|------|--------------------|--------------------|
| NET CASH OUTFLOW FROM<br>OPERATING ACTIVITIES               | 16   | (4,760,534)        | (6,139,202)        |
| RETURNS ON INVESTMENTS AND<br>SERVICING OF FINANCE          | 17   | 2,248,668          | 1,781,831          |
| CAPITAL EXPENDITURE AND<br>FINANCIAL INVESTMENT             | 17   | (181,834)          | (142,452)          |
| MANAGEMENT OF LIQUID RESOURCES                              | 17   | (61,200)           | (41,572)           |
|   |      | -----              | -----              |
| DECREASE IN CASH  | 18   | <u>(2,754,900)</u> | <u>(4,541,395)</u> |
| RECONCILIATION OF NET CASH FLOW TO MOVEMENT<br>IN NET FUNDS |      |                    |                    |
| Decrease in cash in the year                                | 18   | (2,754,900)        | (4,541,395)        |
| Change in management of liquid resources                    | 18   | 61,200             | 41,572             |
| Movements on investments                                    | 18   | (28,440)           | (482,520)          |
|   |      | -----              | -----              |
| CHANGE IN NET FUNDS DURING THE YEAR                         |      | (2,722,140)        | (4,982,343)        |
| NET CASH FUNDS AT START OF YEAR                             | 18   | 61,463,438         | 66,445,781         |
|   |      | -----              | -----              |
| NET CASH FUNDS AT END OF YEAR                               | 18   | <u>58,741,298</u>  | <u>61,463,438</u>  |

TRÓCAIRE

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2009

| 1.  | TOTAL INCOMING RESOURCES                       | Unrestricted funds | Restricted funds  | Total 2009        | Total 2008        |
|-----|--|--------------------|-------------------|-------------------|-------------------|
| 1.1 | INCOME FROM THE PUBLIC                         | €                  | €                 | €                 | €                 |
|     | General donations and bequests                 | 10,987,864         | 2,359,656         | 13,347,520        | 11,718,135        |
|     | Lenten Campaign                                | 9,606,638          | 814,431           | 10,421,069        | 12,231,822        |
|     | Global Gift Campaign                           | 2,124,945          | 874,945           | 2,999,890         | 4,099,100         |
|     | Major Donors                                   | 260,530            | -                 | 260,530           | 225,147           |
|     | 24 Hour Fast Campaign                          | 727,299            | 61,915            | 789,214           | 1,100,277         |
|     | Specified income                               | -                  | 3,108,103         | 3,108,103         | 3,691,170         |
|     | Total income from the public                   | 23,707,276         | 7,219,050         | 30,926,326        | 33,065,651        |
| 1.2 | CO-FINANCING INCOME                            |                    |                   |                   |                   |
|     | Irish Aid                                      | -                  | 23,499,837        | 23,499,837        | 21,752,967        |
|     | EU   | -                  | 1,698,692         | 1,698,692         | 1,399,693         |
|     | DFID   | -                  | 640,682           | 640,682           | 191,637           |
|     |  | -                  | 25,839,211        | 25,839,211        | 23,344,297        |
|     | <i>Contributions from agencies and groups:</i> |                    |                   |                   |                   |
|     | ACI-ERP  | -                  | -                 | -                 | 1,721             |
|     | Bank of Ireland Employees Fund                 | -                  | 85,876            | 85,876            | 80,819            |
|     | Big Lottery Fund UK                            | -                  | 121,603           | 121,603           | 212,937           |
|     | CAFOD  | -                  | 148,979           | 148,979           | 138,383           |
|     | CARE   | -                  | 3,186             | 3,183             | -                 |
|     | Caritas Australia                              | -                  | 19,224            | 19,224            | -                 |
|     | Caritas Canada                                 | -                  | 30,899            | 30,899            | -                 |
|     | Caritas New Zealand                            | -                  | 47,950            | 47,950            | 271,635           |
|     | Caritas Spain                                  | -                  | 35,000            | 35,000            | -                 |
|     | Catholic Relief Services                       | -                  | -                 | -                 | 88,806            |
|     | Christian Aid                                  | -                  | -                 | -                 | 16,666            |
|     | Comic Relief                                   | -                  | 190,481           | 190,481           | 99,496            |
|     | Cordaid  | -                  | 121,956           | 121,956           | 147,976           |
|     | Dublin City Council                            | -                  | 14,444            | 14,444            | -                 |
|     | Electric Aid                                   | -                  | 33,358            | 33,358            | 9,682             |
|     | Fexco  | -                  | -                 | -                 | 29,538            |
|     | Fisher Foundation                              | -                  | -                 | -                 | 5,442             |
|     | IBIS   | -                  | 1,000             | 1,000             | 5,771             |
|     | International Organisation for Migration       | -                  | 23,222            | 23,222            | -                 |
|     | Isle of Man Overseas Aid Committee             | -                  | 22,388            | 22,388            | -                 |
|     | MISEREOR                                       | -                  | 9,964             | 9,964             | -                 |
|     | NIPSA  | -                  | 14,600            | 14,600            | 29,286            |
|     | OCHA   | -                  | 513,570           | 513,570           | -                 |
|     | SCIAF  | -                  | 299,536           | 299,536           | -                 |
|     | Secours Catholique                             | -                  | 14,915            | 14,915            | -                 |
|     | Unicef   | -                  | 45,282            | 45,282            | 27,604            |
|     | Western Union Foundation                       | -                  | 62,024            | 62,024            | -                 |
|     | Walk for Life                                  | -                  | -                 | -                 | 6,000             |
|     |  | -                  | 1,859,457         | 1,859,457         | 1,171,762         |
|     | Total Co-financing Income                      | -                  | 27,698,668        | 27,698,668        | 24,516,059        |
| 1.3 | OTHER INCOME                                   |                    |                   |                   |                   |
|     | Deposit and investment income                  | 1,601,369          | 492,686           | 2,094,055         | 1,942,690         |
|     | <b>TOTAL INCOMING RESOURCES</b>                | <b>25,308,645</b>  | <b>35,410,404</b> | <b>60,719,049</b> | <b>59,524,400</b> |

# TRÓCAIRE

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS – CONTINUED

### 2. SCHEDULE OF TRANSFER OF FUNDS

|   | Unrestricted<br>funds<br>€ | Restricted<br>funds<br>€ | Total<br>2009<br>€ | Total<br>2008<br>€ |
|---|----------------------------|--------------------------|--------------------|--------------------|
| Total income                                      | 25,308,645                 | 35,410,404               | 60,719,049         | 59,524,400         |
| Movements on investments                          | (28,440)                   | -                        | (28,440)           | (482,520)          |
| Governance costs                                  | (461,343)                  | (23,139)                 | (484,482)          | (409,820)          |
| <b>DISPOSABLE INCOME</b>                          | <b>24,818,862</b>          | <b>35,387,265</b>        | <b>60,206,127</b>  | <b>58,632,060</b>  |
|   |                            |                          | 2009<br>€          | 2008<br>€          |
| Allocated as follows:                             |                            |                          |                    |                    |
| Items for specific funds and programmes (note 14) |                            |                          | 3,108,103          | 3,973,781          |
| Co-financing (note 14)                            |                            |                          | 27,698,668         | 24,233,448         |
| Other: Northern Ireland (note 14)                 |                            |                          | 4,580,494          | 5,402,240          |
| Development Programme Fund (note 15)              |                            |                          | 18,344,053         | 18,745,544         |
| Communications and Education Fund (note 15)       |                            |                          | 4,318,965          | 4,184,698          |
| Emergency Programme Fund (note 15)                |                            |                          | 2,155,844          | 2,092,349          |
| <b>INCOME FOR DISTRIBUTION</b>                    |                            |                          | <b>60,206,127</b>  | <b>58,632,060</b>  |

Net resources generated by Trócaire (Northern Ireland) have been treated as a restricted fund in the consolidated financial statements to ensure compliance with the guidelines laid down by the Charity Commissioners for England and Wales. The disposable income for Northern Ireland comprises the following:

|                                | 2009<br>€        | 2008<br>€        |
|--------------------------------|------------------|------------------|
| General donations and bequests | 2,359,656        | 2,112,550        |
| Lenten Campaign                | 814,431          | 1,340,347        |
| 24 Hour Fast                   | 61,915           | 88,307           |
| Global Gift Campaign           | 874,945          | 1,165,799        |
| Deposit interest               | 492,686          | 730,920          |
|                                | 4,603,633        | 5,437,923        |
| Governance Costs               | (23,139)         | (35,683)         |
| <b>Disposable Income</b>       | <b>4,580,494</b> | <b>5,402,240</b> |

**3. FUNDRAISING AND PUBLICITY COSTS**

|  | 2009<br>€        | 2008<br>€        |
|--|------------------|------------------|
| Advertising and publicity                | 1,639,737        | 1,235,408        |
| Committed Giving Campaign                | 1,710,636        | 718,141          |
| 24 Hour Fast                             | 116,615          | 241,756          |
| Lenten Campaign                          | 1,249,138        | 1,707,294        |
| Salaries and other staff costs           | 870,415          | 622,170          |
| Management and administration (Note 5.2) | 250,809          | 202,903          |
|  | <u>5,837,350</u> | <u>4,727,672</u> |

**4. DIRECT CHARITABLE EXPENDITURE**

Direct charitable expenditure includes transfers of funds overseas and the cost of goods, services and salaries relating directly to overseas programmes which are paid from Ireland. It also includes direct expenditure on communications and education programmes in Ireland aimed at creating a greater awareness of the causes of world poverty and injustice and how change can be achieved, and is analysed as follows:

|   | 2009<br>€         | 2008<br>€         |
|---|-------------------|-------------------|
| Overseas programme                      | 45,361,555        | 43,285,384        |
| Communications and education programmes | 3,289,734         | 3,023,320         |
| Programme support costs                 | 11,536,156        | 8,417,864         |
|   | <u>60,187,445</u> | <u>54,726,568</u> |

**4.1 Overseas Programme Expenditure**

|                              | 2009<br>€         | 2008<br>€         |
|------------------------------|-------------------|-------------------|
| Development                  | 33,536,048        | 31,989,165        |
| Emergency and Rehabilitation | 11,825,507        | 11,296,219        |
|                              | <u>45,361,555</u> | <u>43,285,384</u> |

**4. DIRECT CHARITABLE EXPENDITURE – CONTINUED****4.2 Communications and Education Programmes**

|  | 2009      | 2008      |
|--|-----------|-----------|
|  | €         | €         |
| Documentation and research               | -         | 31,941    |
| Publications and films                   | 54,803    | 89,205    |
| Specialised education programmes         | 258,804   | 337,807   |
| Salaries and other staff costs           | 1,149,800 | 1,438,165 |
| Travel                                   | 76,653    | 85,276    |
| Training                                 | 12,149    | 52,803    |
| Campaigns                                | 71,894    | 23,015    |
| Pamoja Project                           | 79,737    | 89,513    |
| Primary school programme                 | 3,600     | 3,147     |
| Trócaire policy advocacy events          | 26,373    | 16,824    |
| Web-related costs                        | 102,060   | 21,055    |
| Finance costs                            | 7,000     | 4,332     |
| Depreciation                             | 45,429    | 45,832    |
| Other costs                              | 1,172,890 | 590,696   |
| Management and administration (Note 5.2) | 228,542   | 193,710   |
|  | -----     | -----     |
|  | 3,289,734 | 3,023,320 |
|  | =====     | =====     |

## 4. DIRECT CHARITABLE EXPENDITURE – CONTINUED

## 4.3 Programme Support Costs

|  | 2009              | 2008             |
|--|-------------------|------------------|
|  | €                 | €                |
| Salaries and other staff costs           | 2,714,807         | 2,530,798        |
| Training                                 | 629               | 5,186            |
| Insurance                                | 15,455            | 27,985           |
| Telephone                                | 29,744            | 31,944           |
| Postage, stationery and printing         | 69,919            | 63,026           |
| Domestic travel                          | 64,411            | 53,883           |
| Professional fees                        | 48,791            | 20,252           |
| Bank charges                             | 981               | 689              |
| Conference and foreign travel            | 7,098             | 122,753          |
| Office and computer maintenance          | 43,282            | 50,260           |
| Light and heat                           | 5,132             | 4,849            |
| Depreciation                             | 57,427            | 63,637           |
| Miscellaneous                            | -                 | 36,184           |
| Finance costs                            | 7,000             | 4,337            |
| Exchange loss                            | 66,145            | 17,862           |
| Rent and rates                           | 128,758           | 123,324          |
| Campaigns                                | 5,051             | -                |
| National and international co-operation  | 142,160           | 111,482          |
| Intern programme                         | 168,537           | 373,598          |
| Publication and education resources      | 2,510             | -                |
| Programme quality and monitoring         | 37,161            | 257,174          |
| Specialist overseas consultants          | 6,560             | 75,351           |
| Management and administration (Note 5.2) | 1,898,258         | 1,629,443        |
| <u>Regional Offices:</u>                 |                   |                  |
| Horn and East Africa                     | 1,166,275         | 512,786          |
| Southern Africa                          | 1,560,438         | 1,161,719        |
| Latin America                            | 716,471           | 446,579          |
| Central and West Africa                  | 1,810,681         | 903,488          |
| Middle East and Central South Asia       | 810,455           | 634,277          |
| South East Asia                          | 432,892           | 251,498          |
|  | -----             | -----            |
|  | 12,017,028        | 9,514,364        |
| Less: Co-financers grants                | (480,872)         | (1,096,500)      |
|  | -----             | -----            |
|  | <u>11,536,156</u> | <u>8,417,864</u> |
|  | =====             | =====            |

## TRÓCAIRE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS – CONTINUED

#### 5. GOVERNANCE COSTS

Governance costs are those costs incurred on the strategic management of the charity, and in compliance with constitutional and statutory requirements. Costs recorded as managing and administering the charity are now apportioned 80% to the Development and Emergency Programme fund, 20% to the Communications and Education fund (including 10% to Fundraising and Publicity).

##### 5.1 Governance costs

|                                | 2009    | 2008    |
|--------------------------------|---------|---------|
|                                | €       | €       |
| Salaries and other staff costs | 412,263 | 329,061 |
| Auditors' remuneration         | 68,212  | 79,130  |
| Miscellaneous expenses         | 4,007   | 1,629   |
|                                | -----   | -----   |
|                                | 484,482 | 409,820 |
|                                | =====   | =====   |

##### 5.2 Management and Administration

|                                   | 2009      | 2008      |
|-----------------------------------|-----------|-----------|
|                                   | €         | €         |
| Salaries and other staff costs    | 1,391,609 | 1,401,153 |
| Domestic travel and accommodation | 14,053    | 22,945    |
| Foreign travel and accommodation  | 33,138    | 50,217    |
| Telephone                         | 27,249    | 27,924    |
| Insurance                         | 14,809    | 60,081    |
| Office rent                       | 151,896   | 140,816   |
| Office maintenance and repairs    | 21,680    | 23,487    |
| Light and heat                    | 2,991     | 2,158     |
| Postage and stationery            | 61,152    | 52,105    |
| IT costs                          | 116,982   | 69,792    |
| HR costs                          | 8,600     | -         |
| Bank charges                      | 91,486    | 73,992    |
| Professional fees                 | 26,909    | 13,943    |
| Management information systems    | 349,918   | -         |
| Miscellaneous                     | 10,102    | 39,273    |
| Depreciation                      | 47,655    | 48,170    |
| Finance costs                     | 7,000     | -         |
|                                   | -----     | -----     |
|                                   | 2,377,609 | 2,026,056 |
|                                   | =====     | =====     |

Analysed as follows:

|   | 2009      | 2008      |
|---|-----------|-----------|
|   | €         | €         |
| Programme Support Costs (Note 4.3)                | 1,898,258 | 1,629,443 |
| Fundraising and Publicity Costs (Note 3)          | 250,809   | 202,903   |
| Communication and Education Programmes (Note 4.2) | 228,542   | 193,710   |
|   | -----     | -----     |
|   | 2,377,609 | 2,026,056 |
|   | =====     | =====     |

**6. STAFF COSTS**

The average number of employees during the financial year in Ireland was 148 (2008: 130). The aggregate amounts paid to or on behalf of staff are as follows:

|                      | 2009<br>€ | 2008<br>€ |
|----------------------|-----------|-----------|
| Wages and salaries   | 6,438,886 | 5,389,154 |
| Social welfare costs | 589,985   | 506,318   |
| Pension costs        | 1,074,300 | 1,178,366 |
|                      | -----     | -----     |
|                      | 8,103,171 | 7,073,838 |
|                      | =====     | =====     |

The Trustees and members of the Executive Committee receive no remuneration for their services as Trustees and members of the Executive Committee. Directly incurred expenses are reimbursed, if claimed, and amounted to € nil (2008: € nil).

The number of employees whose remuneration was greater than €90,000 to whom retirement benefits were accruing under a defined benefit scheme is 4 (2008: 4) as follows:

| <b>Salary Range</b>  | 2009 | 2008 |
|----------------------|------|------|
| €90,000 to €100,000  | -    | 1    |
| €100,001 to €110,000 | 1    | -    |
| €110,001 to €120,000 | -    | 2    |
| €120,001 to €130,000 | 2    | -    |
| €150,001 to €160,000 | 1    | 1    |
|                      | ---  | ---  |
|                      | 4    | 4    |
|                      | ==   | ==   |

Remuneration includes salaries and benefits in kind but excludes employer pension scheme contributions.

Overseas support staff are included within programme support costs.

**TRÓCAIRE**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS – CONTINUED**

**7. FIXED ASSETS**

|                             | Fixtures,<br>fittings and<br>equipment<br>€ | Computer<br>installation<br>€ | Motor<br>vehicles<br>€ | Freehold<br>property<br>€ | Leasehold<br>property<br>€ | Total<br>€       |
|-----------------------------|---|-------------------------------|------------------------|---------------------------|----------------------------|------------------|
| <b>COST:</b>                |   |                               |                        |                           |                            |                  |
| Balance 1 March 2008        | 774,285                                     | 663,657                       | 96,586                 | 762,043                   | 6,349                      | 2,302,920        |
| Additions                   | 9,674                                       | 152,819                       | 25,341                 | -                         | -                          | 187,834          |
| Disposals                   | -   | -                             | (20,435)               | -                         | -                          | (20,435)         |
| Exchange difference         | (21,166)                                    | (5,125)                       | -                      | (71,775)                  | -                          | (98,066)         |
|                             | -----                                       | -----                         | -----                  | -----                     | -----                      | -----            |
| Balance<br>28 February 2009 | 762,793                                     | 811,351                       | 101,492                | 690,268                   | 6,349                      | 2,372,253        |
|                             | -----                                       | -----                         | -----                  | -----                     | -----                      | -----            |
| <b>DEPRECIATION:</b>        |   |                               |                        |                           |                            |                  |
| Balance 1 March 2008        | 448,384                                     | 521,467                       | 39,308                 | -                         | 3,023                      | 1,012,182        |
| Charge for year             | 50,095                                      | 87,062                        | 13,172                 | -                         | 181                        | 150,510          |
| Disposals                   | -   | -                             | (13,078)               | -                         | -                          | (13,078)         |
| Exchange difference         | (15,191)                                    | (5,125)                       | -                      | -                         | -                          | (20,316)         |
|                             | -----                                       | -----                         | -----                  | -----                     | -----                      | -----            |
| Balance<br>28 February 2009 | 483,288                                     | 603,404                       | 39,402                 | -                         | 3,204                      | 1,129,298        |
|                             | -----                                       | -----                         | -----                  | -----                     | -----                      | -----            |
| <b>NET BOOK VALUE</b>       |   |                               |                        |                           |                            |                  |
| At 29 February 2008         | <u>325,901</u>                              | <u>142,190</u>                | <u>57,278</u>          | <u>762,043</u>            | <u>3,326</u>               | <u>1,290,738</u> |
| At 28 February 2009         | <u>279,505</u>                              | <u>207,947</u>                | <u>62,090</u>          | <u>690,268</u>            | <u>3,145</u>               | <u>1,242,955</u> |

All fixed assets are held by the charity for use in meeting its charitable objectives.

The property at Cork is held under a 35-year lease dated 1 December 1987.

The net book value of the group fixed assets at 28 February 2009 is made up as follows:

|                                  | Company<br>€   | Subsidiaries<br>€ | Total<br>€       |
|----------------------------------|----------------|-------------------|------------------|
| Leasehold property               | 3,145          | -                 | 3,145            |
| Freehold property                | 263,428        | 426,840           | 690,268          |
| Motor vehicles                   | 62,090         | -                 | 62,090           |
| Computer installation            | 207,947        | -                 | 207,947          |
| Fixtures, fittings and equipment | 250,744        | 28,761            | 279,505          |
|                                  | -----          | -----             | -----            |
|                                  | <u>787,354</u> | <u>455,601</u>    | <u>1,242,955</u> |

# TRÓCAIRE

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS – CONTINUED

### 8. GOVERNMENT GRANTS

|                     | Group         |               | Company  |          |
|---------------------|---------------|---------------|----------|----------|
|                     | 2009          | 2008          | 2009     | 2008     |
|                     | €             | €             | €        | €        |
| Opening balance     | 81,527        | 92,267        | -        | -        |
| Exchange difference | (11,736)      | (10,740)      | -        | -        |
| Closing balance     | <u>69,791</u> | <u>81,527</u> | <u>-</u> | <u>-</u> |

### 9. DEBTORS

|  | Group            |                  | Company          |                  |
|--|------------------|------------------|------------------|------------------|
|  | 2009             | 2008             | 2009             | 2008             |
|  | €                | €                | €                | €                |
| Amounts falling due within one year      |                  |                  |                  |                  |
| Amounts due from subsidiary undertaking: |                  |                  |                  |                  |
| Trócaire (Northern Ireland)              |                  | -                | 207,724          | -                |
| Tax refundable                           | 1,569,444        | 1,604,420        | 1,411,977        | 1,339,390        |
| Deposit income accrued                   | 71,026           | 225,639          | 71,026           | 225,639          |
| Advertising prepaid                      | 1,078,311        | 1,151,352        | 1,078,311        | 1,151,352        |
| Other debtors and prepayments            | 875,434          | 795,704          | 908,246          | 639,212          |
|  | <u>3,514,485</u> | <u>3,889,657</u> | <u>3,408,250</u> | <u>3,591,815</u> |
| Amounts falling due after one year       |                  |                  |                  |                  |
| Amounts due from subsidiary undertaking: |                  |                  |                  |                  |
| Trócaire (Northern Ireland)              | -                | -                | 477,858          | 477,858          |
|  | <u>3,514,485</u> | <u>3,889,657</u> | <u>3,886,108</u> | <u>4,069,673</u> |

Amount due after one year from Trócaire (Northern Ireland):

This amount mainly arises as a result of the sale of the property situated at 50 and 52 King Street, Belfast from Trócaire to Trócaire (Northern Ireland). All monies due are secured by a registered charge over this property and are interest free.

# TRÓCAIRE

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS – CONTINUED

### 10. SHORT-TERM INVESTMENTS

|                                  | 2009<br>€ | 2008<br>€   |
|----------------------------------|-----------|-------------|
| Market value at 1 March 2008     | 521       | 4,294,356   |
| Acquisitions at cost             | 61,200    | 41,572      |
| Revaluation                      | (28,440)  | -           |
| Disposals                        | -         | (3,852,887) |
| Realised loss on disposal        | -         | (482,520)   |
|                                  | -----     | -----       |
| Market value at 28 February 2009 | 33,281    | 521         |
|                                  | =====     | =====       |
| Historical cost                  | 61,521    | 521         |
|                                  | =====     | =====       |

Investments on hand at 28 February 2009 relate to €521 prize bonds and €32,760 held in an investment portfolio with Davy Stockbrokers.

### 11. APPROVED PROGRAMME ALLOCATIONS

This amount represents approved programme allocations, which were pending payment at the balance sheet date.

### 12. CREDITORS AND ACCRUALS

|   | Group     |           | Company   |           |
|---|-----------|-----------|-----------|-----------|
|   | 2009<br>€ | 2008<br>€ | 2009<br>€ | 2008<br>€ |
| Trade creditors and accruals            | 2,733,215 | 1,621,955 | 2,695,630 | 1,600,634 |
| Payroll taxes                           | 185,572   | 142,648   | 185,572   | 142,648   |
| Amounts owed to subsidiary undertaking: |           |           |           |           |
| Trócaire (Northern Ireland)             | -         | -         | -         | 109,263   |
|   | -----     | -----     | -----     | -----     |
|   | 2,918,787 | 1,764,603 | 2,881,202 | 1,852,545 |
|   | =====     | =====     | =====     | =====     |

### 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

|   | Unrestricted<br>funds<br>€ | Restricted<br>funds<br>€ | Total<br>2009<br>€ | Total<br>2008<br>€ |
|---|----------------------------|--------------------------|--------------------|--------------------|
| Tangible fixed assets                                       | 1,173,164                  | -                        | 1,173,164          | 1,209,211          |
| Net current assets, after Retirement Benefit Scheme Deficit | 4,178,844                  | 21,941,865               | 26,120,709         | 36,669,773         |
|   | -----                      | -----                    | -----              | -----              |
|   | 5,352,008                  | 21,941,865               | 27,293,873         | 37,878,984         |
|   | =====                      | =====                    | =====              | =====              |

In the opinion of the Trustees, sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed. The majority of funds are held as cash deposits to enable the charity to respond rapidly to unforeseen emergency situations.

## 14. RESTRICTED FUNDS

|                              | Balance at<br>beginning<br>of year<br>€ | Incoming<br>resources<br>€ | Exchange<br>differences<br>and transfers<br>between<br>funds<br>€ | Resources<br>expended<br>€ | Balance at<br>end of year<br>€ |
|------------------------------|---|----------------------------|---|----------------------------|--------------------------------|
| Development programme        | 14,751,340                              | 23,840,668                 | (6,306)   | (24,519,816)               | 14,065,886                     |
| Communications and education | -                                       | -                          | -   | -                          | -                              |
| Emergency                    | -                                       | 3,858,000                  | -   | (3,858,000)                | -                              |
| Other: Northern Ireland      | 5,246,525                               | 4,580,494                  | (805,834)   | (4,790,378)                | 4,230,807                      |
| Specific funds:              |   |                            |   |                            |                                |
| Africa                       | 6,122,896                               | 1,151,230                  | (281,349)   | (3,746,190)                | 3,246,587                      |
| Central America              | 130,919                                 | 9,433                      | (9,548)   | (56,993)                   | 73,811                         |
| Pakistan                     | 231,344                                 | 1,009                      | (17,760)  | (202,616)                  | 11,977                         |
| Bangladesh                   | 36,170                                  | 3,906                      | (738)   | (34,827)                   | 4,511                          |
| Iraq and Iran                | 55,378                                  | 898                        | (7,970)   | -                          | 48,306                         |
| Middle East                  | 10,144                                  | 222,646                    | (5,618)   | (60,105)                   | 167,067                        |
| Asia Tsunami                 | 4,163,904                               | 48,225                     | (3,013,470)   | (1,198,659)                | -                              |
| Peru                         | 2,398                                   | 424                        | -   | -                          | 2,822                          |
| Burma                        | -                                       | 1,670,332                  | (2,371)   | (1,577,870)                | 90,091                         |
|                              | <u>30,751,018</u>                       | <u>35,387,265</u>          | <u>(4,150,964)</u>  | <u>(40,045,454)</u>        | <u>21,941,865</u>              |

The balances on the restricted funds represent amounts received from donors for specified purposes in response to specific appeals, which have not been expended at the balance sheet date.

In response to the ongoing crisis in Darfur, Sudan, the programme will be a long-term one, as insecurity and lack of protection for the displaced people in the region continues to undermine rehabilitation and recovery activities.

In accordance with the organisation's income policy, the Executive Board has approved the reallocation of the balance on the Tsunami Fund to the Development Programme Fund for use on other development programmes in this region. These funds will be used in India, Burma, Timor Leste and the Philippines.

## 15. UNRESTRICTED FUNDS

|                              | Balance at<br>beginning<br>of year<br>€ | Incoming<br>resources<br>€ | Transfers<br>between<br>funds<br>€ | Resources<br>expended/<br>actuarial loss<br>€ | Balance at<br>end of year<br>€ |
|------------------------------|---|----------------------------|------------------------------------|---|--------------------------------|
| Designated Funds:            |   |                            |                                    |   |                                |
| Development Programme        | 4,394,366                               | 18,344,053                 | 2,478,317                          | (22,313,328)                                  | 2,903,408                      |
| Communications and Education | 500,000                                 | 4,318,965                  | 1,625,292                          | (5,944,257)                                   | 500,000                        |
| Emergency                    | 635,000                                 | 2,155,844                  | (1,350,601)                        | (1,090,243)                                   | 350,000                        |
|                              | -----                                   | -----                      | -----                              | -----   | -----                          |
|                              | 5,529,366                               | 24,818,862                 | 2,753,008                          | (29,347,828)                                  | 3,753,408                      |
| General Fund                 | 1,598,600                               | -                          | -                                  | -   | 1,598,600                      |
|                              | -----                                   | -----                      | -----                              | -----   | -----                          |
|                              | 7,127,966                               | 24,818,862                 | 2,753,008                          | (29,347,828)                                  | 5,352,008                      |
|                              | =====                                   | =====                      | =====                              | =====   | =====                          |

- (a) Development Programme Fund  
The Development Programme Fund is used to support relief and development projects overseas, in partnership with local communities.
- (b) Communications and Education Fund  
The Communications and Education Fund has been established to help create a greater awareness among the Irish people of the causes of world poverty and injustice and how change can be achieved.
- (c) Emergency Fund  
The Emergency Fund is set aside out of general income to enable Trócaire to react in the event of a disaster or emergency for which resources may not be otherwise available.
- (d) General Fund  
The general fund is represented mainly by tangible fixed assets.

## 16. RECONCILIATION OF CHANGES IN RESOURCES TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES

|  | 2009<br>€   | 2008<br>€   |
|--|-------------|-------------|
| Net outgoing resources for year                                | (5,790,228) | (339,660)   |
| Depreciation   | 150,510     | 153,606     |
| Interest and investment income receivable                      | (2,094,055) | (1,942,690) |
| Decrease (increase) in debtors                                 | 220,559     | (221,816)   |
| Increase (decrease) in creditors                               | 4,635,752   | (1,887,975) |
| Loss on disposal of fixed assets                               |             | 1,357       |
| Exchange loss  | (1,351,429) | (1,353,667) |
| Decrease in pension deficit (exclusive of actuarial gain/loss) | (533,000)   | (547,000)   |
|  | -----       | -----       |
| Net cash outflow from operating activities                     | (4,760,534) | (6,139,202) |
|  | =====       | =====       |

## TRÓCAIRE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS – CONTINUED

#### 17. ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN CASH FLOW STATEMENT

##### 17.1 Returns on investment and servicing of finance

|   | 2009<br>€ | 2008<br>€ |
|---|-----------|-----------|
| Deposit and investment income interest received | 2,248,668 | 1,781,831 |

##### 17.2 Capital expenditure and financial investment

|  | 2009<br>€        | 2008<br>€        |
|--|------------------|------------------|
| Payment to acquire tangible fixed assets | (187,834)        | (142,452)        |
| Proceeds from disposal of fixed assets   | 6,000            | -                |
|  | <u>(181,834)</u> | <u>(142,452)</u> |

##### 17.3 Management of liquid resources

|                                    | 2009<br>€ | 2008<br>€ |
|------------------------------------|-----------|-----------|
| Purchase of short-term investments | (61,200)  | (41,572)  |

#### 18. ANALYSIS OF CHANGES IN NET FUNDS

|  | 1 March<br>2008<br>€ | Cash<br>flows<br>€ | Other non<br>cash changes<br>€ | 28 February<br>2009<br>€ |
|--|----------------------|--------------------|--------------------------------|--------------------------|
| Cash at bank and on short-term deposit | 61,462,917           | (2,754,900)        | -                              | 58,708,017               |
| Current asset investments              | 521                  | -                  | 32,760                         | 33,281                   |
|  | <u>61,463,438</u>    | <u>(2,754,900)</u> | <u>32,760</u>                  | <u>58,741,298</u>        |

#### 19. SUBSIDIARY UNDERTAKING

Trócaire (Northern Ireland) is a registered charity in Northern Ireland (charity number XR 10431). It was established for the relief of poverty and the advancement of education. Trócaire (Northern Ireland) received donations amounting to Stg£4,847,990 and expended Stg£5,469,040 in direct charitable expenditure, Stg£19,019 on governance costs and £84,141 on fundraising and publicity costs during the year under review. It had funds of Stg£6,618,344 at 28 February 2009.

Trócaire (Northern Ireland) is a company limited by guarantee registered in Northern Ireland, and has its registered office at 50 King Street, Belfast BT1 6AD.

**20. PENSIONS**

Trócaire operates a defined benefits pension scheme and a defined contribution scheme for employees.

Defined Benefits Pension Scheme

The organisation operates a defined benefits pension scheme. The scheme assets are held in separate trustee administered funds.

**FRS 17 DISCLOSURES**

The valuation is based on the most recent actuarial valuation (May 2007) and has been updated by the actuary to 28 February 2009 so as to comply with the requirements of FRS 17 in order to assess the liabilities of the scheme at 28 February 2009.

| <b>Amounts recognised in the balance sheet:</b> | 2009<br>€'000 | 2008<br>€'000 |
|---|---------------|---------------|
| Present value of funded obligations             | 12,859        | 12,116        |
| Fair value of plan assets                       | (5,740)       | (7,813)       |
|   | -----         | -----         |
| Deficit   | 7,119         | 4,303         |
| Related deferred tax asset                      | -             | -             |
|   | -----         | -----         |
| Net liability                                   | 7,119         | 4,303         |
|   | =====         | =====         |
| Amounts in the balance sheet                    |               |               |
| Liabilities                                     | 7,119         | 4,303         |
| Assets  | -             | -             |
|   | -----         | -----         |
| Net liability                                   | 7,119         | 4,303         |
|   | =====         | =====         |

## 20. PENSIONS – CONTINUED

**Amounts reported in the statement of total recognised gains and losses and statement of financial activities:**

|   | 2009<br>€'000 | 2008<br>€'000 |
|---|---------------|---------------|
| Current service cost                              | 344           | 366           |
| Interest on obligations                           | 644           | 531           |
| Expected return on plan assets                    | (543)         | (518)         |
|   | -----         | -----         |
| <b>Total cost recognised</b>                      | <b>445</b>    | <b>379</b>    |
|   | =====         | =====         |
| Actual return less expected return on plan assets | (3,176)       | (679)         |
|   | =====         | =====         |

**Changes in present value of defined benefit obligation**

|   | 2009<br>€'000 | 2008<br>€'000 |
|---|---------------|---------------|
| Opening defined benefit obligation  | 12,116        | 11,024        |
| Service cost  | 344           | 366           |
| Interest cost   | 644           | 531           |
| Contributions by plan participants  | 125           | 124           |
| Actuarial (gain)/loss arising from experience being different than expected | (80)          | 768           |
| Actuarial gain arising from change in liability valuation assumptions       | (290)         | (697)         |
|   | -----         | -----         |
| <b>Closing defined benefit obligation</b>                                   | <b>12,859</b> | <b>12,116</b> |
|   | =====         | =====         |

**Changes in the fair value of plan assets**

|  | 2009<br>€'000 | 2008<br>€'000 |
|--|---------------|---------------|
| Opening fair value of plan assets        | 7,813         | 7,442         |
| Expected return                          | 543           | 518           |
| Actuarial losses                         | (3,719)       | (1,197)       |
| Contributions by plan participants       | 125           | 124           |
| Contributions by employer                | 978           | 926           |
|  | -----         | -----         |
| <b>Closing fair value of plan assets</b> | <b>5,740</b>  | <b>7,813</b>  |
|  | =====         | =====         |

**The major categories of the plan assets as a percentage of total plan assets are as follows:**

|                | 2009   | 2008   |
|----------------|--------|--------|
| Equities       | 75.00% | 82.00% |
| Fixed interest | 14.00% | 10.00% |
| Property       | 4.00%  | 4.00%  |
| Cash           | 7.00%  | 4.00%  |

**20. PENSIONS – CONTINUED****Principal actuarial assumptions at the balance sheet date:**

|  | 2009  | 2008  |
|--|-------|-------|
| Discount rate  | 5.5%  | 5.25% |
| Expected return on plan assets                           | 6.81% | 6.77% |
| Future pensionable salary increases                      | 3.75% | 3.75% |
| Future pension increases for service prior to 1 May 2007 | 5.00% | 5.00% |
| Future pension increases for service after 1 May 2007    | 3.00% | 3.00% |
| Inflation rate   | 2.00% | 2.75% |

**Amounts for current and previous four periods are as follows:**

|  | 2009           | 2008           | 2007         | 2006     | 2005         |
|--|----------------|----------------|--------------|----------|--------------|
|  | €'000          | €'000          | €'000        | €'000    | €'000        |
| Defined benefit obligation                         | 12,859         | 12,116         | 11,024       | 9,377    | 7,746        |
| Fair value of plan assets                          | 5,740          | 7,813          | 7,442        | 6,385    | 4,619        |
|  | -----          | -----          | -----        | -----    | -----        |
| Deficit in the plan                                | (7,119)        | (4,303)        | (3,582)      | (2,992)  | (3,127)      |
| Experience adjustment<br>on plan liabilities       | 80             | (768)          | (951)        | (422)    | (195)        |
| Experience adjustment<br>on plan assets            | (3,719)        | (1,197)        | 56           | 834      | 129          |
| Changes in assumptions                             | 290            | 697            | 242          | (405)    | (463)        |
|  | -----          | -----          | -----        | -----    | -----        |
| Total actuarial (loss)/gain<br>recognised in STRGL | <u>(3,349)</u> | <u>(1,268)</u> | <u>(653)</u> | <u>7</u> | <u>(529)</u> |

**Defined Contribution Pension Scheme**

The assets of the scheme are held separately from those of the charity in an independently administered fund.

The pension cost charged in respect of the schemes for the year was €1,074,300 (2008: €982,600). A provision of €79,379 (2008: €148,816) is included in accruals being outstanding contributions.

**21. COMMITMENTS****RENTAL**

Commitments payable during the next twelve months on leasehold properties amount to €390,872 on leases, which expire after five years.

**MIS PROJECT**

During the year the organisation's management commenced the introduction of a new MIS system. This project is expected to be completed in 2011 with an expected cost of between €1.5m-€2m. The organisation intends to finance this through a bank loan.

## TRÓCAIRE

**SUPPLEMENTARY INFORMATION:  
ANALYSIS OF GENERAL INCOMING RESOURCES  
FOR THE YEAR ENDED 28 FEBRUARY 2009  
(NOT COVERED BY THE REPORT OF THE AUDITORS)**

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|   | 2009<br>€         | 2008<br>€         |
|---|-------------------|-------------------|
| <b>GENERAL DONATIONS AND BEQUESTS</b>                         |                   |                   |
| General donations   | 10,761,678        | 9,632,911         |
| Bequests  | 2,846,372         | 2,310,371         |
|   | <u>13,608,050</u> | <u>11,943,282</u> |
| <b>LENTEN CAMPAIGN, GLOBAL GIFT AND 24 HOUR FAST CAMPAIGN</b> |                   |                   |
| Diocesan Returns  | 7,113,171         | 7,880,514         |
| Dublin Schools  | 731,857           | 854,750           |
| Lenten Campaign<br>Donations – Dublin                         | 775,085           | 945,750           |
| Lenten Campaign<br>Donations – Outside Dublin                 | 1,800,956         | 2,550,808         |
| 24 Hour Fast  | 789,214           | 1,100,277         |
| Global Gift Campaign  | 2,999,890         | 4,099,100         |
|   | <u>14,210,173</u> | <u>17,431,199</u> |
| <b>DEPOSIT AND INVESTMENT INCOME</b>                          |                   |                   |
| Deposit income  | 2,094,055         | 1,901,118         |
| Investment income   | -                 | 41,572            |
|   | <u>2,094,055</u>  | <u>1,942,690</u>  |

TRÓCAIRE

**SUPPLEMENTARY INFORMATION:  
OUR PROGRAMMES FOR THE YEAR ENDED 28 FEBRUARY 2009  
(NOT COVERED BY THE REPORT OF THE AUDITORS)**

**Latin America**

|                                   |  |  |               |
|-----------------------------------|--|--|---------------|
| <b>Bolivia</b>                    | Citizen Participation and Livelihood Security Programme      | Support to Bolivian civil society organisations developing strategies to influence government policy towards responding to the needs of the poor.  | €548,000.00   |
| <b>Brazil</b>                     | Livelihood Security Programme                                | Land-based livelihoods support for more than 10,000 small-scale and landless farmers in north Brazil, and the sharing of key information on climate change issues.   | €209,000.00   |
|                                   | Civil Society Programme                                      | Strengthening the capacity of partner organisations working with more than 6,000 families to participate in and influence political decisions at both local and national level, aimed at reducing poverty and inequality.  | €247,000.00   |
|                                   | Special Projects Programme                                   | A small grants scheme supporting local groups that work with the most excluded communities throughout Brazil.  | €105,000.00   |
| <b>Central America – Regional</b> | Disaster Risk Reduction & Environmental Protection Programme | A programme that seeks to strengthen the resilience of poor communities dealing with disasters caused by flooding, drought and earthquakes.  | €1,254,056.60 |
|                                   | HIV and AIDS Programme                                       | A regional programme to reduce HIV and AIDS transmission, and mitigate its impact by addressing risk among the most vulnerable populations in Honduras, Guatemala, El Salvador and Nicaragua.  | €468,704.50   |
|                                   | Special Projects Programme                                   | Supporting small-scale development projects with grass-roots organisations, parishes and religious groups in the fight against poverty throughout Central America.   | €150,000.00   |
|                                   | Disaster Response Central America                            | An emergency preparedness fund to facilitate rapid response to disasters arising during the 2008 hurricane season in Central America.  | €69,374.00    |
| <b>Colombia</b>                   | Civil Society Programme                                      | Strengthening the capacity of civil society organisations to protect the human rights of people affected by armed conflict through effective campaigning and lobbying in key national and international platforms.   | €410,925.00   |
|                                   | Peace-Building Programme                                     | Educating civil society to contribute towards the peaceful resolution of conflict at a local level, and participate at a national level in the development of lasting peace-building policies and processes in Colombia.   | €246,650.00   |
|                                   | Livelihood Security Programme                                | Improving the standard of living for rural and urban families in areas of intense conflict by increasing their capacity to achieve sustainable livelihoods and advocate for better living conditions.  | €469,500.00   |
|                                   | Recovery Programme 2008                                      | Responding to emergencies and supporting the protection of civilian rights in a situation of armed conflict.   | €43,114.00    |
| <b>El Salvador</b>                | Civil Society Strengthening for Economic Justice             | Supporting partner organisations working to protect the labour rights of female workers in free trade zones, participating in trade negotiations, and strengthening of local environmental protection associations.  | €174,096.00   |
|                                   | Sustainable Livelihoods Programme                            | Support to partner organisations to reduce poverty and enhance communities' incomes, working on food production, migration, micro-finance and the impact of mining industries on small farming communities.  | €346,316.00   |
|                                   | Human Rights Programme                                       | Support to 10 partners to promote and protect human rights with a special focus on prevention of gender-based violence, reducing street gang violence and providing alternative outlets for young people.  | €173,560.00   |
| <b>Guatemala</b>                  | Rural Development Programme                                  | Improving the livelihoods of indigenous rural communities, emphasising access to and productive use of land including titling, reforestation, sustainable and organic agriculture, and crop diversification.   | €564,147.00   |
|                                   | Human Rights Programme                                       | Supporting partners working on peace-building and reconciliation processes, carrying out exhumations of mass graves of victims of human rights abuses, providing legal aid and protection of victims and witnesses, working to prevent violence and to strengthen access to justice. | €459,842.05   |

TRÓCAIRE

SUPPLEMENTARY INFORMATION:

OUR PROGRAMMES FOR THE YEAR ENDED 28 FEBRUARY 2009 – CONTINUED

(NOT COVERED BY THE REPORT OF THE AUDITORS)

Latin America –  
CONTINUED

|              |                                     |   |                      |
|--------------|-------------------------------------|---|----------------------|
| Haiti        | Civil Society Development Programme | A programme to reduce gender-based violence and promote access to essential services for children of Haitian descent in the Dominican Republic.   | €187,500.00          |
|              | Livelihood Security Programme       | Promoting sustainable agricultural practices with technical training and support through training workshops.  | €221,000.00          |
| Honduras     | Civil Society Programme             | Promoting pro-poor political decision-making, focusing on citizens' participation in policy-making and in monitoring budgetary spending.  | €390,391.19          |
|              | Livelihood Security Programme       | Programme aimed at reducing inequality and rural poverty in communities by working with partner organisations on issues such as access to land and food through support for agricultural production.        | €1,381,049.00        |
|              | Human Rights Programme              | Promoting respect for, and the protection of, the social, economic, cultural and political rights of vulnerable and excluded groups, through ten partner organisations working at local and national level. | €206,959.29          |
| Nicaragua    | Human Rights Programme              | Support to partner organisations tackling the eradication of child labour and promotion of children's rights, the reduction of gender-based violence and protection of migrants' rights.                    | €167,730.00          |
|              | Civil Society Programme             | Strengthening grassroots organisations to ensure that public policies are pro-poor and contribute to a reduction of poverty and inequality.   | €357,888.00          |
|              | Sustainable Livelihoods Programme   | Providing support to partner organisations to improve food supplies through agricultural diversification, soil and water conservation, and to increase incomes through micro-finance and access to markets. | €497,501.00          |
| Peru         | Mobilising for Justice Programme    | Developing the capacity of civil society to advocate for the rights of poor communities and participate in decision-making on government policies affecting them.   | €455,500.00          |
|              | Sustainable Livelihoods Programme   | Support for local partner organisations working with poor rural communities to improve access to food production through ecologically sustainable methods.  | €146,125.00          |
| <b>TOTAL</b> |                                     |   | <b>€9,950,928.63</b> |

TRÓCAIRE

SUPPLEMENTARY INFORMATION:

OUR PROGRAMMES FOR THE YEAR ENDED 28 FEBRUARY 2009 – CONTINUED  
(NOT COVERED BY THE REPORT OF THE AUDITORS)

**Middle East,  
Central Asia**

|                        |   |   |                      |
|------------------------|---|---|----------------------|
| Afghanistan            | Peace-building Programme                                    | Promoting peace and respect for human rights at community, district and provincial levels by providing conflict resolution training and facilitating dialogue between opposing groups in society.   | €400,000.00          |
|                        | Sustainable Livelihood Promotion for Vulnerable Populations | A programme to improve livelihoods of vulnerable urban and rural-based populations including support for basic needs such as shelter and skills training in agriculture.  | €100,000.00          |
|                        | Women's Empowerment Programme                               | Providing shelter to women who are victims of gender-based violence, and advocating for changed attitudes and practices.  | €57,476.00           |
| Bangladesh             | Disaster Risk Reduction and Rehabilitation Programme        | Responding to the needs of communities affected by severe flooding and supporting them to cope better with such events in the future.   | €220,000.00          |
| India                  | Disaster Risk Reduction in Orissa                           | Promotion of interventions that prevent, mitigate the effect of, and help communities prepare for natural disasters, such as floods, droughts and landslides.   | €70,000.00           |
|                        | Support to Community-based Organisations                    | Assisting the formation and strengthening of community-based organisations to enable them to participate in local government, particularly in relation to the interests of 60,000 people in marginalised tribal and "lower caste" Hindu communities.    | €178,890.00          |
|                        | Support to Community-based Organisations – Orissa           | Formation and strengthening of community-based tribal organisations to improve their capacity to participate fully in local development and governance processes in southern Orissa state.  | €474,853.00          |
|                        | Civil Society Programme                                     | Strengthening peace and reconciliation work in the conflict-prone regions of Jammu and Kashmir, including peace workshops and human rights education.   | €170,000.00          |
|                        | Emergency Programme   | Responding to a variety of small-scale emergencies across the country.  | €134,642.72          |
| Middle East – Regional | Implementation of human rights                              | Human rights programme working with Palestinian, Israeli and international NGOs to secure the implementation of international law and an end to Israeli occupation of Palestinian land. Work is undertaken at both grassroots and international levels. | €377,000.00          |
|                        | Emergency Programme   | This programme enables rapid emergency response to humanitarian emergencies of all kinds across the Middle East, Central and South Asia.  | €500,410.40          |
| Pakistan               | Abolition of Bonded Labour                                  | A programme aimed at the abolition of bonded labour in Pakistan including the release of bonded labourers, forming trade unions and improving access to education and healthcare.   | €445,000.00          |
|                        | Women's Empowerment Programme                               | A programme to reduce gender-based violence in Pakistan, supporting women through education, financial assistance to start small businesses, and legal support for prisoners.   | €420,000.00          |
|                        | Disaster Risk Reduction                                     | A programme to assist disaster-prone communities in Sindh and North West Frontier Provinces better to prepare for, and reduce their vulnerability to, disasters.  | €165,000.00          |
|                        | Earthquake Recovery Programme                               | Supporting communities to recover from the affects of the 2005 earthquake and improve their livelihoods while dealing with the psychological trauma.  | €207,243.00          |
| Palestine              | Humanitarian Programme                                      | Programme to respond to the worsening humanitarian need in Palestine following the Israeli offensive – Operation Cast Lead – and to promote a ceasefire and an end to the ongoing blockade of Gaza.   | €136,754.00          |
| <b>TOTAL</b>           |   |   | <b>€4,057,269.12</b> |

TRÓCAIRE

SUPPLEMENTARY INFORMATION:

OUR PROGRAMMES FOR THE YEAR ENDED 28 FEBRUARY 2009 – CONTINUED

(NOT COVERED BY THE REPORT OF THE AUDITORS)

**South East Asia**

|                                   |  |   |                      |
|-----------------------------------|--|---|----------------------|
| <b>South East Asia – Regional</b> | Responding to Emergencies in South East Asia     | Responding to sudden onset humanitarian crises in south east Asia through the provision of immediate assistance.  | €254,400.00          |
| <b>Burma</b>                      | Civil Society Programme                          | Strengthening the ability of Burmese people to participate meaningfully and peacefully in Burma's social, economic and political development. Ethnic minorities, young people and women are the focus of this work which covers leadership training, human rights and peace work. | €794,648.00          |
|                                   | Emergency Relief for Refugees                    | Providing for the basic needs of over 150,000 Burmese refugees living in camps on the Thai-Burma border, including food and shelter. Refugees are also empowered through community development work.  | €592,478.00          |
|                                   | Civil Society Programme                          | Programme working to increase the standard of living for vulnerable and marginalised communities through education, skills training and programmes promoting peace.   | €320,000.00          |
|                                   | Advocacy Programme                               | An international advocacy programme that campaigns for political reform and respect for human rights in Burma. This programme also gives Burmese women the lobbying skills to highlight their cause.  | €57,000.00           |
|                                   | Emergency Response Programme                     | Provision of relief and essential items to those affected by Cyclone Nargis.  | €1,989,791.30        |
|                                   | Emergency Response Programme                     | Providing further recovery assistance to people whose livelihoods were affected by Cyclone Nargis.  | €500,000.00          |
| <b>Cambodia</b>                   | Civil Society and Human Rights Programme         | Providing people with the skills and opportunity to become involved in the democratic process at local and national level so that they can campaign on issues such as human rights and poverty.   | €250,500.00          |
|                                   | HIV and AIDS Programme                           | Providing educational, emotional and healthcare support for up to 750 children and young people affected by HIV and AIDS.   | €182,500.00          |
|                                   | Natural Resource Rights                          | A programme to ensure that natural resource rights, particularly those of poor and marginalised Cambodians, are protected.  | €380,000.00          |
| <b>Timor Leste</b>                | Peace-building and Conflict Resolution Programme | Comprehensive activities to reduce conflict, enable peace-building and provide opportunities for reconciliation, remembrance and healing in post-conflict Timor-Leste.  | €472,000.00          |
|                                   | Sustainable Livelihoods Programme                | Improving communities' livelihoods and assisting villages to organise more effectively in rural areas.  | €342,221.76          |
| <b>Indonesia</b>                  | Disaster Risk Reduction Programme                | Promoting environmentally sustainable practices and disaster risk management as a means of reducing the vulnerability of communities.   | €950,796.00          |
| <b>Philippines</b>                | Land Rights Programme                            | Strengthening community-based organisations, particularly those of indigenous peoples, to campaign on issues such as security of land tenure and improvements in livelihood opportunities and infrastructure.   | €455,876.31          |
|                                   | Peace-building Programme                         | Promoting the peaceful resolution of conflict in the Mindanao and Negros regions through awareness-raising, youth education and the inclusion of women.   | €121,000.00          |
| <b>TOTAL</b>                      |  |   | <b>€7,663,211.37</b> |

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**SUPPLEMENTARY INFORMATION:  
OUR PROGRAMMES FOR THE YEAR ENDED 28 FEBRUARY 2009 – CONTINUED  
(NOT COVERED BY THE REPORT OF THE AUDITORS)**

**Southern Africa**

|                                   |   |  |                      |
|-----------------------------------|---|--|----------------------|
| <b>Southern Africa – Regional</b> | Southern Africa Regional Programme                  | Supporting peace-building, democratic participation and HIV & AIDS relief work in southern Africa.   | €181,000.00          |
|                                   | Responding to Emergencies in Southern Africa        | Programme providing a rapid response to humanitarian needs in the wake of complex or natural disasters in southern Africa.   | €222,005.00          |
| <b>Angola</b>                     | HIV and AIDS Programme                              | Increasing the capabilities of partner organisations in Luanda to respond to the HIV and AIDS crisis, and to address the human rights of people living with and affected by HIV and AIDS.  | €245,000.00          |
|                                   | Livelihood Security and Disaster Recovery Programme | This programme aims to reduce the risk of food shortage by strengthening the ability of NGOs and local community organisations to promote improved agricultural and livestock practices and defend citizens' land-owning rights in five provinces of Angola.                                       | €300,000.00          |
|                                   | Civil Society Programme                             | Supporting civil society organisations to engage in public policy on poverty and inequality, human rights, access to justice, democracy and citizenship.   | €699,509.00          |
| <b>Malawi</b>                     | Food Security Programme                             | Programme aimed at reducing the vulnerability of people to food shortages arising from severe weather conditions. This work involves agricultural training and supplying tools and livestock.  | €908,559.00          |
|                                   | Civil Society Programme                             | Strengthening local civil society through an education programme on democratic rights and responsibilities and the monitoring of public affairs at a national level by partner organisations.  | €731,808.41          |
| <b>Mozambique</b>                 | HIV and AIDS Programme                              | Supporting prevention work and home-based care for people living with and affected by HIV and AIDS.  | €282,500.00          |
|                                   | Livelihood Security Programme                       | Programme working with approximately 6,000 farming families, enabling people to increase their agricultural production for sale in local markets.  | €469,991.00          |
|                                   | Governance and Human Rights Programme               | Promoting justice, citizenship, democracy and good governance in order to ensure that government policies and action for poverty reduction respond to the needs of poor people.  | €365,964.62          |
|                                   | Emergency and Recovery Programme                    | Programme of emergency relief following flooding in central Mozambique in 2007.  | €189,323.33          |
| <b>South Africa</b>               | Civil Society Programme                             | Tackling poverty by developing the capacity of community leaders to mobilise their communities to demand their rights, and by engaging in pro-poor advocacy at a national level.   | €54,000.00           |
| <b>Zambia</b>                     | Civil Society Programme                             | Facilitating well-informed participation by civil society organisations and the general public in the formulation and implementation of economic, social and trade policies.   | €354,000.00          |
| <b>Zimbabwe</b>                   | Civil Society Programme                             | Provision of legal protection to those vulnerable to human rights abuses, including human rights defenders and marginalised groups such as women, people living with HIV and AIDS, orphans and vulnerable children.  | €621,000.00          |
|                                   | Emergency Food Security Programme                   | Reducing the proportion of people who suffer from hunger and extreme poverty in nine districts across Zimbabwe by building stable livelihoods and improving the supply of food.  | €40,000.00           |
|                                   | HIV and AIDS Programme                              | Assisting communities affected by HIV and AIDS by fostering a community-based response to the epidemic so that reliance on external organisations is reduced.  | €188,947.00          |
|                                   | Emergency Relief Programme                          | An emergency programme to respond to the deteriorating situation in Zimbabwe, addressing the immediate post-election humanitarian crisis needs around food, shelter and protection, medium-term needs around ongoing food insecurity and ongoing capacity building of local partner organisations. | €667,381.14          |
| <b>TOTAL</b>                      |   |  | <b>€6,520,988.50</b> |

TRÓCAIRE

SUPPLEMENTARY INFORMATION:

OUR PROGRAMMES FOR THE YEAR ENDED 28 FEBRUARY 2009 – CONTINUED

(NOT COVERED BY THE REPORT OF THE AUDITORS)

**Central & West  
Africa**

|   |   |   |                      |
|---|---|---|----------------------|
| <b>Central Africa –<br/>Regional</b>    | Youth Empowerment Project                 | Programme focusing on the needs of young people in Sierra Leone and Liberia.  | €48,555.93           |
|   | Humanitarian Programme                    | Enhancing Trócaire's humanitarian response in Central and West Africa by supporting partner interventions that reduce vulnerability and appropriately respond to crises as they occur, caused by natural disasters, conflict and population displacement. | €200,000.00          |
| <b>Burundi</b>                          | Peace and Justice Programme               | Working for a more equitable, peaceful and stable society through addressing the adverse circumstances of poor communities, women, the Batwa minority group and prisoners.  | €306,500.00          |
|   | HIV and AIDS Programme                    | HIV and AIDS work in post-conflict Burundi focusing on education, testing, counselling and care for people and orphans affected by the epidemic.  | €12,500.00           |
|   | Sustainable Livelihoods Programme         | Improving the economic conditions of poor Burundian families by ensuring access to agriculture and promoting soil conservation and water management techniques.   | €435,452.00          |
|   | Gender Equality Programmes                | Programme aimed at the prevention of, response to and advocacy for the survivors of gender-based violence, with a country reach.  | €88,000.00           |
| <b>Democratic Republic Of<br/>Congo</b> | Sustainable Livelihoods Programme         | Recovering and sustaining the livelihoods of vulnerable communities in conflict-affected DRC.   | €904,241.00          |
|   | Humanitarian Programme                    | A humanitarian response to address needs of communities displaced by conflict, including the provision of emergency relief including shelter, household items and responding to the issue of sexual violence.   | €300,000.00          |
|   | HIV and AIDS Programme                    | A broad-based HIV and AIDS prevention and support programme targeting urban and rural communities in conflict and post-conflict areas across DRC.   | €205,000.00          |
|   | Governance and Gender Programme           | Pilot phase of a programme to improve governance and accountability and prevent gender-based violence in DRC.   | €450,000.00          |
| <b>Liberia</b>                          | Civil Society Programme                   | Funding of partner organisations to train political and administrative leaders and civil society activists on governance and peace-building, while also pressing for a greater focus on poverty reduction in government policies and budgets.             | €246,500.00          |
|   | Livelihoods Security Programme            | Increasing the food production and income generation capacities of 6,460 households and supporting the resettlement and reintegration of internally displaced people.   | €33,193.94           |
| <b>Niger</b>                            | Emergency Programme                       | Providing agricultural support to communities recovering from drought.  | €478,168.00          |
| <b>Nigeria</b>                          | Legal and Environmental Justice Programme | Assisting communities and civil society to hold government to account regarding the judicial system and human rights. The Nigerian government and multi-national corporations are also targeted for their management of natural resources.                | €239,438.00          |
| <b>Rwanda</b>                           | Peace-building Programme                  | Rebuilding a post-genocide society focusing on vulnerable groups including women, orphans, severely traumatised survivors and those affected by HIV and AIDS.   | €548,700.00          |
|   | Sustainable Livelihoods Programme         | Supporting enhanced food security and promoting off-farm income generation opportunities for rural communities.   | €930,000.00          |
|   | Civil Society Programme                   | Enhancing civil society's contribution to national development efforts by encouraging and supporting effective and meaningful participation of civil society sector.  | €331,900.00          |
| <b>Sierra Leone</b>                     | Governance Programme                      | Programme providing support to civil society to hold the government to account for its policies and programmes.   | €167,284.00          |
|   | Gender Rights Programme                   | Supporting partner organisations to promote and protect the rights of women on issues including land inheritance and property, marriage and divorce, sexual abuse, exploitation and domestic violence.  | €128,000.00          |
| <b>TOTAL</b>                            |   |   | <b>€6,753,432.87</b> |

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## SUPPLEMENTARY INFORMATION:

## OUR PROGRAMMES FOR THE YEAR ENDED 28 FEBRUARY 2009 – CONTINUED

## (NOT COVERED BY THE REPORT OF THE AUDITORS)

East & Horn of Africa

|   |  |   |               |
|---|--|---|---------------|
| <b>East &amp; Horn of Africa – Regional</b> | Policy, Research & Advocacy Programme                      | Promoting justice and poverty reduction by lobbying, researching and engaging at policy level to develop evidence-based innovative approaches to development.   | €180,000.00   |
|   | Emergency Response Programme                               | Programme providing a rapid response to humanitarian needs in the wake of complex or natural disasters in East Africa.  | €1,332,782.83 |
|   | HIV and AIDS Programme                                     | Contributing to the reduction of vulnerability to HIV in East Africa, and mitigating the impact of HIV and AIDS on poor and marginalised communities.   | €804,000.00   |
| <b>Ethiopia</b>                             | Sustainable Livelihoods Learning Programme                 | Promoting innovative work to assist families and communities in three regions of Ethiopia to overcome regular floods and droughts and to develop stable livelihoods that can withstand external shocks.                                 | €1,177,472.01 |
|   | Civil Society Development Programme                        | Supporting the democratisation process in Ethiopia by strengthening the capacity of major civil society networks to lobby the government and donors more effectively on development policy.   | €459,661.67   |
|   | HIV and AIDS Programme                                     | Supporting HIV and AIDS-related projects in Addis Ababa and in northern Ethiopia, which focus on the care and welfare of people living with HIV and AIDS, and campaigns for the rights of HIV-affected children and other dependents.   | €107,000.00   |
|   | Small Grants Funding Programme                             | Providing small grants or short-term funding for partner organisations or projects that promote innovation in response to local development needs.  | €30,000.00    |
|   | Emergency and Disaster Preparedness Programme              | Providing immediate relief in emergency situations in Ethiopia, and promoting preparedness and risk reduction against future crises.  | €111,000.00   |
| <b>Kenya</b>                                | Small Grants Programme                                     | Funding civil society organisations to overcome poverty and to promote justice in Kenya.  | €80,000.00    |
|   | Governance and Human Rights Programme                      | Promotion of basic rights and freedoms and empowerment of citizens to demand accountability from the government and non-state bodies including the private sector.  | €647,686.00   |
|   | Gender-based Violence Programme                            | A programme supporting partners working to change cultural attitudes and practices that perpetuate gender-based violence, including campaigning for laws and policies to protect women.   | €368,445.00   |
|   | Sustainable Livelihoods/Disaster Risk Management Programme | Supporting communities to improve their quality of life and to better insulate themselves against natural and human-made disasters through training workshops and risk reduction programmes.  | €734,791.00   |
|   | Emergency Programme  | Programme of humanitarian response to post-election conflict, including the provision of food and shelter to displaced communities.   | €44,975.00    |
|   | Peace-building and Early Recovery Support Programme        | To address the immediate needs of vulnerable people displaced by post-election violence and support them to resettle safely and secure their livelihoods.   | €702,384.62   |
| <b>Somalia</b>                              | Health and Nutrition Programme                             | A health and nutrition programme supporting three hospitals, four health centres, 52 health posts and five outreach programmes in the Gedo region of southern Somalia.  | €1,379,896.30 |
| <b>Sudan</b>                                | Livelihood Security Programme                              | A programme to reduce dependency on humanitarian assistance and improve people's quality of life throughout Sudan. This work includes developing skills, providing micro-finance for small businesses and strengthening women's groups. | €307,000.00   |
|   | Civil Society Programme                                    | This programme supports communities and their local organisations to play a more effective role in policy and governance processes.   | €424,543.00   |
|   | Mobilising for Justice Programme                           | Providing support to the development of peace and justice in Sudan, building local capacities and structures to ensure access to justice.   | €42,209.00    |
|   | Emergency Programme  | Providing essential emergency assistance to vulnerable communities in Darfur and southern Sudan.  | €571,698.11   |
|   | Special Projects Fund                                      | The programme contributes to the promotion of peace and justice in Sudan by supporting initiatives and activities from within the Catholic Church.  | €250,000.00   |

TRÓCAIRE

SUPPLEMENTARY INFORMATION:

OUR PROGRAMMES FOR THE YEAR ENDED 28 FEBRUARY 2009 – CONTINUED

(NOT COVERED BY THE REPORT OF THE AUDITORS)

**East & Horn of  
Africa –  
CONTINUED**

|                 |                                   |   |                       |
|-----------------|-----------------------------------|---|-----------------------|
| <b>Tanzania</b> | Mobilising for Justice Programme  | A programme addressing the root causes of social and economic injustices among poor and vulnerable people in Tanzania.                                      | €270,123.00           |
|                 | Sustainable Livelihoods Programme | A livelihood security programme that targets food and income security among vulnerable communities in Mara, Arusha, Mwanza and Coast Regions in Tanzania.   | €145,646.00           |
| <b>Uganda</b>   | Civil Society Programme           | Building the capacity of Ugandan civil society to participate in their own development and to engage with the local and national government in the process. | €581,000.00           |
|                 | Livelihood Security Programme     | Improving the lives of vulnerable households and individuals, particularly those affected by war and displacement in northern and north-eastern Uganda.     | €52,705.00            |
| <b>TOTAL</b>    |                                   |   | <b>€10,805,018.54</b> |