

Trocaire (Northern Ireland)

Reports and Financial Statements
for the financial year ended
28 February 2018

Public Benefit

Purpose 1: the relief of poverty. The direct benefits which flow from this purpose include access to secure and sustainable livelihoods, and reduced vulnerability to droughts, floods or other disasters. We achieve this by working across a number of areas: • Ending poverty and hunger, through supporting families and communities to secure access to land, clean water and the resources needed to produce a healthy and nutritious diet; to sustainably increase and diversify agricultural production; to access new sources of income to combat malnutrition and increase food security. • Responding to humanitarian crises in countries where natural disaster or conflict has put people's lives at risk. • Tackling HIV and AIDS through working to reduce vulnerability to HIV infection, and to reduce the impact of HIV and AIDS on poor and marginalised communities. • Promoting gender equality, helping women to achieve their basic rights, and to earn a living. Supporting those exposed to gender-based violence, and working to build women's leadership and support their equal participation in decision-making at all levels. • Campaigning for justice, supporting the work of documenting human rights violations and challenging those responsible, and empowering marginalised and poor people, especially women, to participate in governance processes and demand accountability from their governments. These benefits are demonstrated through the monitoring, evaluation and impact assessment of all programmes, which include surveys and interviews with beneficiaries. All programmes have baseline data and success indicators against which outcomes are measured. This purpose does not give rise to any harm. The beneficiaries of this purpose are people who live in extreme poverty in a number of countries in the developing world. They also include those affected and impacted by humanitarian emergencies. There are no private benefits flowing from this purpose.

Purpose 2: the advancement of education. The direct benefits which flow from this purpose include increased awareness and understanding of the world in which we live, engaged children and young people, who are empowered to take action for a more just and sustainable world. The direct benefits also include improved quality in the delivery of development education. These benefits are demonstrated through the monitoring, evaluation and impact assessment of all programmes. This includes surveys and interviews with participants. Baseline data and success indicators are also used to measure outcomes. This purpose does not give rise to any harm. The beneficiaries of this purpose are children and young people in formal education in schools in Northern Ireland, as well as children and young people in informal education settings in Northern Ireland. They also include educators who are involved in the delivery of development education in Northern Ireland. There are no private benefits flowing from this purpose.

TROCAIRE (NORTHERN IRELAND)

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018**

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TROCAIRE (NORTHERN IRELAND)

DIRECTORS AND OTHER INFORMATION

DIRECTORS:

Éamonn Meehan
Augustine McNamara
Kevin Donnelly (resigned 20th April 2018)
Mary Friel (resigned 29th August 2017)
Karen Gallagher
Angela O'Neill De Guilio

AUDIT & RISK COMMITTEE

Chris Queenan (Chair)
Declan Kenny
Donal Flynn
Yvonne Hill
Fergal Power
Denis Murphy
Karen Dillon

**SECRETARY AND
REGISTERED OFFICE:**

Kevin Donnelly
50 King Street Belfast
BT1 6AD

**COMPANY NUMBER:
HMRC NUMBER:
NI CHARITY COMMISSION NUMBER:**

NI021482
XR10431
NIC103321

PRINCIPAL BANKERS:

First Trust Bank
31/35 High Street Belfast
BT1 2AL

Bank of Ireland
Belfast City Branch
BT1 2BA

AUDITOR

Deloitte Ireland LLP
Deloitte & Touche House
Earlsfort Terrace
Dublin 2

SOLICITOR

Napier & Sons
1-9 Castle Arcade
Belfast
BT1 5DF

**TROCAIRE (NORTHERN IRELAND)
(A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)**

REPORT OF THE DIRECTORS

The directors submit their report together with the audited financial statements for the year ended 28 February 2018.

STRUCTURE, GOVERNANCE AND MANAGEMENT

REGISTRATION AND CONSTITUTION

Trocaire (Northern Ireland) is a company limited by guarantee not having a share capital, governed by its memorandum and articles of association. It is a charity registered in Northern Ireland under the Charities Act (Northern Ireland) 2008 and with the Charity Commission (charity number NIC103321).

Trocaire (Northern Ireland) was incorporated to aid underdeveloped communities by the relief of poverty and the advancement of education. This is achieved by providing support and relief to communities through development and emergency projects around the world.

COMPOSITION OF GROUP

The company is a subsidiary undertaking of Trócaire, a registered charity in the Republic of Ireland. The company leverages significant support from its parent body including HR, finance, ICT and management support.

BOARD OF DIRECTORS

The company is managed by a board of directors. Additional directors may be appointed at any time by the existing board of directors. The members of the board are subject to retirement by rotation.

The Board meets formally at least three times a year. Board members undergo an induction programme to ensure that collectively they have the overview necessary for the proper governance of the organisation. Ongoing training is arranged as and when a need is identified, they also travel overseas to view at first hand the work we support in the developing world.

The company provides support to areas and communities in need through development and emergency programmes. These programmes are carefully examined for their effectiveness and appropriateness in advancing the objects of the company before approval by the Board, thereby ensuring aid reaches those most in need. Regular reports are received from the programmes, and periodic visits are undertaken to ensure that the programmes are being managed in accordance with the company's guidelines.

The Board are supported by an Audit & Risk Committee which assists the Board in fulfilling its responsibilities by independently reviewing financial statements and the effectiveness of our internal controls. This Committee also monitors the effectiveness of the external and internal audit functions.

DECISION MAKING

The Board of Trocaire (Northern Ireland) are the custodians of the vision, mission and values of the company; they approve strategy, structure, annual plans and budgets and ensure the organisation is effective and accountable.

Programmes are approved within agreed strategies and programmes of work on the basis of proposals that are subject to formal appraisal, approval, monitoring and evaluation. Trocaire (Northern Ireland) have a services and funding agreement in place with Trócaire, the parent body, which grants responsibility to Trócaire for the development and overall management of the overseas programmes within the framework of its strategic direction, policies and standards.

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REPORT OF THE DIRECTORS - CONTINUED

RISK MANAGEMENT AND INTERNAL CONTROL

Trocaire (Northern Ireland) has established a comprehensive risk management process which ensures that the organisation is not exposed to preventable, unacceptable risk. This risk management process is an integral part of the company's organisational governance system.

The risk oversight process begins with the Directors as they are primarily responsible for risk management within Trocaire (Northern Ireland). They are aware of the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The risk management process explicitly takes account of uncertainty, the nature of that uncertainty and how it can be addressed. Risk management is systematic, structured and timely. The risk management framework involves risk identification, analysis, control, review and reporting.

PRINCIPAL RISKS AND UNCERTAINTIES

The principal risks and uncertainties facing Trocaire (Northern Ireland) are as follows:

Financial Stability: The principal financial challenges facing Trocaire (Northern Ireland) are in the areas of fundraising and institutional funding, cost control and cash security and management. Trocaire (Northern Ireland) is entirely dependent on the goodwill of the public and on Governments and co-funders. The fundraising environment remains very challenging. A combination of increased competition for public funds and pressure on government finances means Trocaire (Northern Ireland) needs to identify and develop new sources of income in order to reduce the risk of significant income fluctuations. Trocaire (Northern Ireland) works continually to reduce costs to ensure that it gets the best value for money in all its expenditure. Trocaire (Northern Ireland) is continually reviewing and assessing its investment strategy to reduce its exposure to fluctuations and risk in financial markets. In addressing the risk of fraud, Trocaire (Northern Ireland) has developed financial management and reporting systems to help mitigate this risk, which are reviewed on a regular basis.

Governance and Management: Trocaire (Northern Ireland) has appropriate governance structures and procedures in place to ensure appropriate decision-making and the implementation of decisions. The increasing rate of change in the external environment highlights the continuing need for organisational renewal. Senior management and the Board are aware of the potential for adverse effects resulting from the ineffective implementation and management of the risk related to major organisational change or initiative overload. All organisational change initiatives and projects are regularly reviewed by senior management.

Operational: Trocaire (Northern Ireland)'s partnership approach is based on the core values of solidarity, participation and subsidiarity from Catholic Social Teaching. There are clear procedures in place to ensure that our partners share our vision and values. Trocaire (Northern Ireland) works closely with partners to ensure that they have the systems and resources to achieve their objectives. Trocaire (Northern Ireland)'s staff is the key to its success. Trocaire (Northern Ireland) invests heavily in building strong relationships with staff and has launched new initiatives in performance management and staff and management development. The personal security of staff and safety of beneficiaries is Trocaire (Northern Ireland)'s highest priority.

Information Security and Continuity:

Trocaire (Northern Ireland) is dependent on several IT systems for processing and storing its data. In some countries of operation this data is particularly sensitive. Trocaire (Northern Ireland) actively reviews and upgrades its IT software, systems and processes to mitigate risk relating to IT management. It also collaborates with other INGOs to be consistent with best practice and obtain better value for its expenditure.

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REPORT OF THE DIRECTORS - CONTINUED

PRINCIPAL RISKS AND UNCERTAINTIES - CONTINUED

Compliance and Regulation: Significant damage to Trocaire (Northern Ireland)'s reputation could be caused due to non-compliance with laws or regulations or policies. Trocaire (Northern Ireland) has established policies and procedures, and Codes of Practice to ensure compliance with statute, regulatory and labour law requirements.

Environmental and External Risks: Trocaire (Northern Ireland) must be able to demonstrate the impact of its work in a measurable and demonstrable way in order to be truly accountable to donors and beneficiaries, to guarantee the achievement of strategic objectives and to attract future funding support.

COMMITMENT TO STANDARDS IN FUNDRAISING PRACTICE

Trocaire (Northern Ireland) is fully committed to achieving the standards contained within the Codes of Fundraising Practice. The Codes of Practice were developed by the Institute of Fundraising and exist to provide charities in the United Kingdom with a framework for high standards in fundraising.

The purpose of the Codes of Practice is to:

- Improve the way charities in the United Kingdom raise their funds
- Promote high levels of accountability and transparency in organisations fundraising from the public
- Provide clarity and assurances to donors and prospective donors about the organisations they support

Trocaire (Northern Ireland) meets the standards as set out in the Codes of Practice.

OBJECTIVES AND ACTIVITIES

VISION

Trocaire (Northern Ireland) 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, Trocaire (Northern Ireland) works for a just and sustainable world for all.

Trocaire (Northern Ireland) 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 Northern Ireland and abroad

To fulfil this mission Trocaire (Northern Ireland):

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

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REPORT OF THE DIRECTORS – CONTINUED

VALUES

Trocaire (Northern Ireland)'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. As we work to achieve our mission we practice the following values, both within the organisation and in our programmes and relationships:

- Solidarity
- Perseverance
- Accountability
- Participation
- Courage

ACTIVITIES

We recognise that a variety of responses is needed 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 more integrated manner across all programme areas

Trocaire (Northern Ireland) 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.

In emergency situations we provide immediate humanitarian relief but also support long-term rehabilitation programmes to enable people to rebuild their lives. In much of our international emergency work, we act as part of the global Caritas network, a federation of 165 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 our capacity to respond to the needs of people around the world. At times of emergency and crisis, aid can be co-ordinated by and channelled through the local Caritas Internationalis organisation and its local church structures.

We also support the relief and development work of local missionaries in a number of countries.

STRATEGY

Trocaire (Northern Ireland)'s strategic plan, ***For a Just and Sustainable Future 2016-2020***, was developed following an in-depth analysis of the factors that drive poverty and injustice and a solid understanding of where we can achieve most impact.

For a Just and Sustainable Future recognises that the challenges facing the world's poorest people are related and that people often face multiple vulnerabilities in their lives. We must, therefore, respond to these different challenges in an integrated way. Under the new strategic plan, we will focus on three priority areas:

- **Resource Rights:** ensuring that those in need have access to, control over and the ability to effectively protect and use critical resources, in particular land and water
- **Women's Empowerment:** ensuring that women have a voice in decisions that affect their lives, within their homes, communities and beyond, and that they are free from violence
- **Humanitarian Preparedness and Response:** ensuring communities are prepared for, can respond effectively to and withstand crises

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REPORT OF THE DIRECTORS – CONTINUED

STRATEGY (CONTINUED)

Within each of these priority areas, we will focus on the fundamental issues of justice and human rights which perpetuate poverty, inequality and vulnerability. At the heart of all of our work is the commitment to address the imbalance of power that exists in today's increasingly unequal world. Underpinned by a rights-based approach, we will rigorously engage duty bearers nationally and internationally on key policy issues, and continue to support individuals and communities to better understand and claim their rights.

The following 9 Goals have been set out in our strategic plan. Goals 1 to 5 are goals for a just world. Goals 6-9 are how we will achieve a stronger Trocaire.

- Goal 1: The human rights of marginalised women and men are respected and democratic space is protected
- Goal 2: People living in poverty, particularly women, exercise their right to access and control natural resources and benefit from the sustainable use and management of those resources
- Goal 3: Women are empowered to exercise greater control over decisions that affect their lives
- Goal 4: Lives are saved, suffering is reduced and human dignity is maintained and protected in humanitarian crises resulting from natural disasters and conflict situations
- Goal 5: People and leaders in Ireland play an integral role in building a just and sustainable world
- Goal 6: Trocaire will maximise the impact of its work in Ireland and internationally through innovation, learning and improvement
- Goal 7: Trocaire works collaboratively with a strengthened and more diverse portfolio of partners that share our vision of a just world and that achieve programme impact and policy influence in an effective and accountable manner
- Goal 8: Trocaire builds a sustainable, growth oriented and diverse funding base
- Goal 9: Trocaire is accountable for bringing about positive change and is recognised as an excellent and effective organisation

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REPORT OF THE DIRECTORS – CONTINUED

GOAL 1: The human rights of marginalised women and men are respected and democratic space is protected.

2017 saw an increase in the worrying trend of civil society organisations – NGOs, human rights activists – being denied the freedom to operate and speak freely. This trend spread significantly and deepened across Trocaire’s countries of operation.

Our programmes under Goal 1 are focused on nine countries: Guatemala, Honduras, Kenya, Malawi, Nicaragua, Israel/Palestine, Pakistan, South Sudan and Zimbabwe.

Each of these countries are challenging environments for human rights organisations. For example, a severely restrictive NGO bill is currently being debated in Guatemala; Israel has restricted foreign funding for Israeli NGOs and denied entry for some international organisations; while in Honduras there have been efforts to criminalise social protest.

Individuals and organisations who challenge government policy are subjected to violence, defamation and imprisonment. At least 18 human rights defenders were killed in Honduras and Guatemala last year. In addition, over 30 demonstrators were killed by state forces in Honduras following the disputed Presidential election last November.

Our programmes respond to human rights violations in a number of ways:

- Providing human rights training to people experiencing abuses
- Protecting human rights defenders with legal aid, psychosocial support, physical accompaniment and access to emergency protection services
- Advocating for stronger legal protection for human rights activists

In Honduras 2,600 people (1,370 women and 1,230 men) benefited from our support under this goal area last year. Legal defence was provided for 34 cases involving human rights defenders. These cases resulted in improvements, including release from prison. We supported 66 monitoring and documentation initiatives related to human rights violations against women and indigenous groups.

In Guatemala the plaintiffs in the Sepur Zarco case – which resulted in the successful prosecution of Guatemalan military leaders for crimes against humanity during the civil war - received the International Human Rights Award from the Human Rights Association of Spain. Trocaire has supported the plaintiffs for many years.

Further positive developments were seen with the roll-out of a national compensation policy for survivors of the Chixoy Massacre in Guatemala, in which over 400 people were killed in 1982. Trocaire has long advocated for compensation for survivors.

The focus of the programme in Israel/Palestine is to support families at risk of being forcibly displaced in the West Bank through legal protection. We also provide human rights support for people in Gaza enduring the ongoing siege that has crippled the economy and effectively imprisoned two million people. Over 1,500 people in Gaza received psychosocial counselling through our programmes last year. Litigation supported by Trocaire resulted in an Israeli High Court ruling that the Civil Administration must now give families two weeks notice before their home is to be demolished. This is a pivotal development, allowing families time to mount a legal challenge. This meant that 1,979 Palestinians were able to continue living in their homes.

All of Trocaire’s programmes are implemented through local partner organisations. Partners operating human rights programmes display enormous courage to defend communities from abuses, often putting themselves at great risk to do so.

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REPORT OF THE DIRECTORS – CONTINUED

GOAL 2: Equitable Access To and Use of Resources

People need to have access to and control over natural resources to be able to provide food and income. However, states are failing in their duty to protect these rights for many of the world's poorest people. We work with communities to ensure they have the right to access and manage water and land resources. We also offer training, support and equipment to ensure they can grow food and earn an income. Much of this work is done in the context of worsening climate change, which is changing rainfall patterns and leading to erratic weather.

This goal is core to our work in fourteen countries: DRC, Ethiopia, Guatemala, Honduras, Kenya, Malawi, Myanmar, Nicaragua, Pakistan, Rwanda, Sierra Leone, South Sudan, Uganda and Zimbabwe.

We had notable success in some countries on long-term objectives around securing communities access to land. Seven communities in Guatemala achieved official registration as indigenous communities. This grants them legal status and the ability to access supports.

Advocacy on the National Land Law in Myanmar resulted in the Kachin State Parliament committing to reclaim land seized by companies and redistribute it to the original owners and landless farmers.

The Supreme Court in Honduras declared six articles of the General Mining Law to be unconstitutional, while a community in Tolupan village succeeded in blocking attempts to cut down their forests.

Interventions to improve soil moisture and water access through capture, storage and distribution management were successfully initiated in seven countries: DRC, Guatemala, Kenya, Malawi, Nicaragua, Rwanda and Zimbabwe. In Kenya 450 people, of whom 251 were women, learned soil water conservation skills and dug 27 rainwater harvesting ponds.

In Kenya and Rwanda Trocaire supported 51 communities to map their natural resources. These maps have increased community awareness of their resources and will inform their management plans. In Uganda, over 4,000 people formed Natural Resource Management groups, producing 63 resource maps.

In drought-prone regions of southern Ethiopia, 22,465 people received support to increase resilience to climate change, including through the distribution of seeds and farming equipment.

We train communities on agro-ecological techniques. Agroecology is an approach to food production that prioritises the health of the land and soil over short-term production needs. Intensive farming focused on single crops can do long-term damage to land. Agroecology promotes sustainable farming and crop diversification.

In Nicaragua, 8,943 farmers, mostly female, were trained on crop diversification and agroecology. The proportion of families with crop diversification rose from 22 per cent to 32 per cent in this group.

Our work with rural communities to improve food production benefited 60,151 people in Malawi, 30,712 people in Sierra Leone and 16,537 people in Rwanda.

Advocacy in Rwanda by our partner organisations contributed to a weakening of the central government's 'one region, one crop' rule, allowing for more drought-resistant crops to be grown in drought-prone areas.

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REPORT OF THE DIRECTORS – CONTINUED

GOAL 3: Women's Empowerment

Women and girls continue to face significant inequality around the world. Women remain under-represented in all spheres of life in many countries.

Our women's empowerment programmes work with communities in thirteen countries: DRC, Ethiopia, Guatemala, Honduras, Kenya, Malawi, Myanmar, Nicaragua, Pakistan, Rwanda, Sierra Leone, Uganda and Zimbabwe.

We work at multiple levels to build women's participation: with individual women to build their confidence and skills, with households and communities to build positive attitudes for gender equality, and with civil society and institutions to address power imbalances.

Communities where we work have seen positive shifts in attitudes towards women's participation in decision-making. In Ethiopia, the number of men in communities where we work showing positive attitudes towards female participation trebled from 277 to 863.

In Sierra Leone 60 per cent of men we work with reported positive attitudes towards women's participation in local structures, an increase from 39 per cent. More than 60 women ran as candidates in the Sierra Leone elections last year, 80 per cent of whom had been trained in women's groups formed by Trocaire.

In Myanmar 7,008 men and women received training on women's empowerment.

In some countries we have encouraged partner organisations to implement quota systems within the community structures. For example in DRC, a 70 per cent women's quota was introduced for community level structures. This led to a number of cases where men shared household duties and cared for children while women were engaged in other activities.

The other area of our women's empowerment work focuses on reducing violence against women. This work focuses on Uganda, Kenya, Malawi, Zimbabwe, Sierra Leone, Honduras, Guatemala, Pakistan and Nicaragua.

Our gender-based violence programme in Pakistan, which includes refuges for affected women, supported 28,046 people.

Almost 1,400 people (814 women, 581 men) in Malawi accessed medical or psychosocial outreach services. 67 per cent of women and 76 per cent of men we work with in Malawi now believe it is wrong to commit violence against women, an increase from 61 per cent and 75 per cent respectively.

In Guatemala 2,005 survivors of violence are receiving legal and psychosocial support, an increase from 223. Attitudes towards gender-based violence also improved in the communities where we work, with 47 per cent of men and 27 per cent of women now opposed to violence, an increase from 8 per cent and 23 per cent respectively.

In Zimbabwe 66 community leaders are playing an active role in addressing gender-based violence. This is an increase from 40 who had previously engaged. A total of 303 survivors of violence in Sierra Leone were provided with medical fees, legal advice, psychosocial support or other support. A further 1,360 people received these services in Nicaragua.

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REPORT OF THE DIRECTORS – CONTINUED

GOAL 4: Protection of Human Dignity in Humanitarian Crises

Humanitarian crises were felt in every one of the regions where Trocaire works in 2018, mostly driven by conflict and insecurity.

We are providing humanitarian assistance in 17 of our core programme countries: DRC, Ethiopia, Guatemala, Honduras, Kenya, Lebanon/Syria, Malawi, Myanmar, Nicaragua, Pakistan, Rwanda, Sierra Leone, Somalia, South Sudan, Sudan, Uganda and Zimbabwe.

In addition we provided humanitarian support to people in 8 countries where we do not have ongoing programmes: Philippines, Serbia (Syrian refugees), Iraq, Nepal, India, Bangladesh, Yemen and Eritrea. This support is in response to specific humanitarian needs.

Over the course of 2017/18 Trocaire responded to severe drought in Ethiopia, Kenya, Somalia and South Sudan. This response was supported by over €5m in donations from the Northern Irish public through a national church collection held in July. These donations have enabled us to so far bring support to 73,400 people across the region. Examples of our emergency response include the supply of clean water to 4,800 people in one region of Ethiopia, food aid for 4,500 people in northern Kenya, and seeds and tools for approximately 20,000 people in South Sudan. This emergency response is ongoing and we will continue to support affected communities.

Our humanitarian programmes in Somalia reached 192,782 people with healthcare and food support. This was greatly helped by Irish Aid, who in November shipped 75 tonnes of aid – including tents, mosquito nets and water tanks – to Somalia for distribution through Trocaire’s programmes.

The war in Syria continues to have a devastating impact. We supported the distribution of food and other vital aid to 50,067 people in Syria, the vast majority of whom - 48,022 people - were in Aleppo. A further 6,000 Syrians living in Lebanon were supported.

We provided food aid in 9 countries: Pakistan, Somalia, DRC, Myanmar, Rwanda, Lebanon, Ethiopia, Sudan and South Sudan. In addition, seeds and tools were distributed to 23,039 individuals in South Sudan, DRC, Pakistan, Somalia and Ethiopia.

In DRC, cash for work helped communities boost livelihoods activities by building fish ponds and irrigation channels for agricultural production.

In Myanmar 35,793 people were reached with humanitarian aid, including shelter, food, water and sanitation.

Programmes in DRC, Lebanon, Myanmar, Pakistan, and Rwanda reached 15,775 (8,280 female, 7,495 male) individuals with psychosocial support.

We also responded to sudden needs following incidents such as mud slides in Sierra Leone and an earthquake in Guatemala. In these cases Trocaire provided emergency relief, including food and housing, to affected people.

Where displaced people are arriving into areas where the existing population is already vulnerable (for example, Somalia and Rwanda), programmes were broadened to include host communities to lessen the possibility of tension between communities.

Trocaire’s ability to access some areas of need was restricted through restrictions on travel, due both to violence and government restrictions. Access to certain areas of Somalia and South Sudan is restricted, while only local staff have access to certain regions of Pakistan.

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REPORT OF THE DIRECTORS – CONTINUED

GOAL 5: People and Leaders in Ireland Acting for a Just World

Trocaire has a dual mandate: to provide assistance to vulnerable people overseas and to engage the Northern Irish public on the root causes of poverty and injustice. Working with communities in Northern Ireland to encourage solidarity with the world's poor is central to our work. Much of this work is focused on engaging the Catholic church and schools on justice issues.

Our Development Education programme works with early years, primary, post-primary and youth, educating young people on global justice issues. We continue to build links with universities. For example, the Trocaire Society won Best New Society at the Queen's University Students' Union awards. We also engage in an ongoing basis with church groups, providing resources and support to encourage deep engagement on issues such as climate change.

During Lent, Trocaire speakers addressed masses in many parishes and again during the East Africa emergency appeal in July.

At a policy level, our two major advocacy campaigns related to climate change and the occupation of Palestine. We released a documentary, 'This Is Palestine' hosted by Riverdance director John McColgan, to mark the fiftieth anniversary of the occupation of the West Bank. The documentary was watched over 500,000 times online and was featured in several festivals. Our 'Home Truths' installation, which replicated a demolished Palestinian home, was brought around the country.

Traditional and digital media channels continue to play a vital role for engaging the public on global justice issues. Our creative use of digital media saw engagements with Trocaire on social channels last year, while our engagement with traditional media drove our campaigns and ensured prominent media coverage for issues such as climate change, displacement and conflict.

One particularly successful initiative saw Belfast boxer Carl Frampton travel to Kenya in support of our Christmas Appeal. Videos of Carl at Trocaire projects in Nairobi and Turkana were viewed 496,000 times online, while media interviews generated coverage across a range of titles, including UTV, TV3, Newstalk and the Irish Independent.

GOAL 6: Innovation, Learning and Improvement

Creating maximum positive change in the lives of women and men requires a commitment to continuous improvement across all our work, in Ireland and internationally. We use results-based management across our work to ensure constant learning and improvement. Integration of our programmes is central to how we are improving and innovating. Integrating our programmes increases our impact in the communities we support. We undertake research at local level to constantly improve our programmes.

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REPORT OF THE DIRECTORS – CONTINUED

GOAL 7: Effective Partnerships

Partnership is core to the DNA of Trocaire. Our way of working is built around establishing strong partnerships with local organisations and working with them to make a positive impact in the lives of their community. As well as funding local programmes, we offer technical support to build the capacity of partners and strengthen their knowledge, expertise and impact. We strongly believe in partnership and in allowing local communities to design and guide the change they want to see in their lives. We advocate strongly for increased funding and recognition for local organisations.

Working alongside civil society, church and institutional partners and networks strengthens our work, increases our knowledge and extends our reach into communities in need of support.

In 2017 we diversified the type of partnership we engage in, including building links with academic partners in Myanmar, DRC and Lebanon. The portfolio of national partners expanded to include partners with a wider range of technical ability, most notably in protection of women and girls in both Lebanon and Myanmar.

Our localisation research with partners in Myanmar and DRC - 'More than the Money: Localisation in practice' - has energised partners to engage in discussions on how localisation can work, increasing engagement between national and international actors on humanitarian financing.

On a funding basis we are working with new institutions to support programmes overseas (see Goal 8).

At a global level Trocaire is a member of both Caritas Internationalis and CIDSE, contributing proactively to the work of both federations.

GOAL 8: Increased scale and income

A major focus for the year was developing and launching a new fundraising strategy based on strong storytelling to emphasise the importance of Trocaire's work. The resulting 'Until Love Conquers Fear' campaign was launched as part of our Christmas appeal and subsequently the 2018 Lenten appeal. This new approach aims to build a stronger connection from the public to our work. Launching this new strategy required an initial investment.

Institutional funding is an area we have invested in over recent years and this investment is reaping rewards in terms of our ability to secure and manage large grants.

GOAL 9: An Accountable and Effective Organisation

Our high standards of accountability were recognised by being granted 'triple lock' status by the Charities Institute of Ireland, reflecting our adherence to best practice in transparent reporting, good governance and ethical fundraising.

We seek to recruit the highest calibre of staff who reflect our values and ensure maximum impact in our work. We are committed to developing staff to their full potential and are proactive in terms of supporting this through learning and development initiatives.

We operate a performance management system to help generate a culture of high performance. We also joined the Great Place to Work initiative to engage staff on how to further improve organisational culture and efficiency.

**TROCAIRE (NORTHERN IRELAND)
(A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)**

REPORT OF THE DIRECTORS – CONTINUED

OUR FINANCES

The results for the year are presented on page 22 in the form of a Statement of Financial Activities in order to comply with the 2015 Statement of Recommended Practice "Accounting by Charities".

INCOME

	28/2/2018	28/2/2017	29/2/2016	28/2/2015
Total Income	£10.3m	£8.3m	£10.5m	£11.6m

Total income in the period has increased by £2m.

The increase in restricted public income was mainly due to the East Africa Appeal during the year. The increase in unrestricted public income was due to a very successful Lenten income.

	28/2/2018	28/2/2017	29/2/2016	28/2/2015
Public Donations and Legacies : Unrestricted	£6.4m	£5.4m	£5.1m	£5.8m
Public Donations and Legacies : Restricted	£1.3m	£0.2m	£0.7m	£0.3m
Total Public Donations and Legacies	£7.7m	£5.6m	£5.8m	£6.1m

In the current year, the organisation secured £2.6m from institutional donors in support of our work.

	28/2/2018	28/2/2017	29/2/2016	28/2/2015
Charitable Activities	£2.6m	£2.7m	£4.7m	£5.4m

As in previous years, the UK government is our largest single donor with £1.8m (2016/17 £1.6m) received from DFID. Trocaire (Northern Ireland) has also for many years received support from other institutional funders like Big Lottery Fund, Comic Relief and through the Caritas Network.

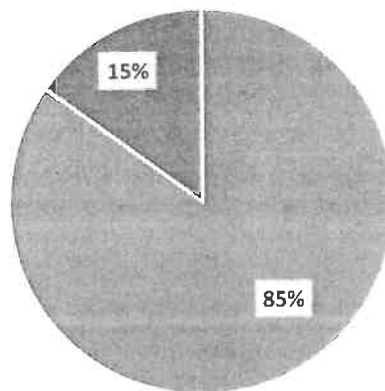
**TROCAIRE (NORTHERN IRELAND)
(A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)**

REPORT OF THE DIRECTORS – CONTINUED

EXPENDITURE

The statement of financial activities shows the analysis of charitable expenditure between charitable activities (overseas development; emergency, recovery and education programmes) and cost of raising funds. Our total expenditure for the year was £7.6m, a decrease of 32% on the previous year.

Expenditure



- Charitable Expenditure
- Cost of Generating Funds

Charitable expenditure on programmes amounted to £6.5m and represents 85% of total expenditure. In the last financial year we worked in over 20 countries. The largest country spend was in Kenya £1.3m, Ethiopia £0.9m and Zimbabwe £0.7m.

Spend on raising funds of £1.1m represented 15% of total expenditure. This is an increase on the previous year spend of £0.5m. In the last financial year a new Fundraising strategy was developed and rolled out. The increase in public unrestricted income is partially a result of this.

**TROCAIRE (NORTHERN IRELAND)
(A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)**

REPORT OF THE DIRECTORS – CONTINUED

FINANCIAL POSITION AND RESERVES POLICY

It is Trocaire (Northern Ireland)'s policy to maintain a prudent level of reserves to enable the charity to manage financial, governance and operational risk and deliver on our commitments and our mandate. An adequate and working reserve policy provides essential accountability to our beneficiaries, institutional funders, public supporters, and other stakeholders and assures them that the charity's activities are sustainable.

Trocaire (Northern Ireland) available resources at the end of the year were £7.4m (2017 - £4.7m). Of the available resources, £1m (2017 - £1.4m) is held in **restricted funds**, as the funds were donated for specific areas and activities. **Unrestricted funds** of £6.4m (2017 - £3.3m) are held in designated funds.

- In managing its unrestricted reserves of £6.4m, 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 2018 is £0.1m.
- The reserve in the development programme fund stood at £6.3m. This will be used to fund programmes overseas to further the objectives of the organisation.

Free Reserves

Unrestricted funds are not all freely available, should the organisation need immediate access to reserves. In order to ensure that the organisation has access to funds it is necessary to adjust unrestricted reserves as recommended by SORP 2015 by excluding Fixed Assets as it would be unlikely that the organisation would be able to liquidate the fixed assets in a timely manner.

INVESTMENT POLICY AND PERFORMANCE

The objective of the investment policy is to maintain high liquidity while ensuring maximum security, meeting ethical standards and achieving the highest possible return within these limiting factors. Investments will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio, mitigating against credit risk, interest rate risk, currency risk and country risk.

The interest earned is applied to our work.

The primary mechanism for meeting the objectives is to invest in fixed interest deposit accounts, spreading the total invested and limiting the amount invested with any individual financial institution. 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.

	28/2/2018	28/2/2017	29/2/2016	28/2/2015
Average Rate of Return	0%	0.7%	0.7%	0.9%

The investment return in the current year was in line with expectations having factored in the rates currently offered by the banking sector.

**TROCAIRE (NORTHERN IRELAND)
(A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)**

REPORT OF THE DIRECTORS – CONTINUED

STATE OF AFFAIRS AND EVENTS SINCE THE BALANCE SHEET DATE

In the opinion of the directors, the state of the company's affairs is satisfactory, and there has been no material change since the balance sheet date.

TAXATION STATUS

The company is a recognised charity within the meaning of the Income and Corporation Taxes Act 1988.

DIRECTORS AND SECRETARY

The present membership of the board is set out on page 2.

In accordance with the Articles of Association, Angela O'Neill De Guilio and Karen Gallagher retire by rotation and being eligible, offer themselves for re-election.

AUDITORS

Each of the persons who is a director at the date of approval of this report confirms that:

- 1) so far as the director is aware, there is no relevant audit information of which the company's auditors are unaware; and
- 2) the director has taken all the steps that he/she ought to have taken as a director in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Deloitte Ireland LLP, who were reappointed during the year have expressed their willingness to continue in office as auditors and a resolution to reappoint Deloitte Ireland LLP will be proposed at the forthcoming Annual General Meeting.

Approved by the Board and signed on its behalf by:



Kevin Donnelly
Secretary

01/08/2018
Date:

TROCAIRE (NORTHERN IRELAND)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations, Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the statement of financial activities of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

TROCAIRE (NORTHERN IRELAND)

Independent auditor's report to the directors of Trócaire (Northern Ireland)

Report on the audit of the financial statements

Opinion on the financial statements of Trócaire (Northern Ireland)

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 28 February 2018 and of its incoming resources and application of resources, including its income and expenditure, for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

The financial statements we have audited comprise:

- the Statement of Financial Activities;
- the Balance Sheet;
- the Cash Flow Statement; and
- the related notes 1 to 22, including a summary of significant accounting policies as set out in note 1.

The relevant financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council ("the relevant financial reporting framework").

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the "Auditor's responsibilities for the audit of the financial statements" section of our report.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Independent auditor's report to the directors of Trócaire (Northern Ireland) (continued)

Other information

The directors are responsible for the other information. The other information comprises the information included in the Reports and Financial Statements for the financial year ended 28 February 2018, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Responsibilities of directors

As explained more fully in the Statement of Directors Responsibilities, the directors are responsible for the preparation of the financial statements that give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

Independent auditor's report to the directors of Trócaire (Northern Ireland) (continued)

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.

This report is made solely to the charitable company's directors, as a body, in accordance with our engagement letter. Our audit work has been undertaken so that we might state to the charitable company's directors those matters we are expected 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 charitable company and the charitable company's directors as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Sheehan
For and behalf of Deloitte Ireland LLP
Deloitte & Touche House, Earlsfort Terrace, Dublin 2

Date 27/8/18

TROCAIRE (NORTHERN IRELAND)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018**

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds	2018	Funds	Funds	2017
	<i>Notes</i>	£	£	£	£	£	£
Income from:							
Donations and legacies	3.1	6,375,763	1,347,279	7,723,042	5,356,673	190,580	5,547,253
Charitable activities	3.2	-	2,551,404	2,551,404	-	2,733,887	2,733,887
Investment Income	3.3	14,634	-	14,634	43,644	-	43,644
Total Income	3	<u>6,390,397</u>	<u>3,898,683</u>	<u>10,289,080</u>	<u>5,400,317</u>	<u>2,924,467</u>	<u>8,324,784</u>
Expenditure on:							
Raising Funds	4	(1,133,056)	-	(1,133,056)	(617,792)	-	(617,792)
Charitable activities	5	(2,180,195)	(4,289,984)	(6,470,179)	(6,769,987)	(3,726,133)	(10,496,120)
Total Expenditure		<u>(3,313,251)</u>	<u>(4,289,984)</u>	<u>(7,603,235)</u>	<u>(7,387,779)</u>	<u>(3,726,133)</u>	<u>(11,113,912)</u>
Net income/ (expenditure)		<u>3,077,146</u>	<u>(391,301)</u>	<u>2,685,845</u>	<u>(1,987,462)</u>	<u>(801,666)</u>	<u>(2,789,128)</u>
Reconciliation of Funds							
Fund Balances at beginning of the financial year	12/13	<u>3,325,721</u>	<u>1,407,306</u>	<u>4,733,027</u>	5,313,183	2,208,972	7,522,155
Fund Balances at end of the Financial Year	12/13	<u>6,402,867</u>	<u>1,016,005</u>	<u>7,418,872</u>	<u>3,325,721</u>	<u>1,407,306</u>	<u>4,733,027</u>

There are no other recognised gains or losses other than those listed above and the net income/expenditure for the financial year. All income and expenditure derives from continuing activities.

TROCAIRE (NORTHERN IRELAND)

BALANCE SHEET AS AT 28 FEBRUARY 2018

	Notes	2018 £	2017 £
Fixed Assets			
Tangible fixed assets	8	221,719	383,271
Current Assets			
Debtors and prepayments	9	675,295	1,980,270
Cash at bank and on short term deposit		8,001,430	3,720,940
		8,676,725	5,701,210
Creditors (Amounts falling due within one year)	10	(1,479,572)	(1,351,454)
Net Current Assets		7,197,153	4,349,756
Total Net Assets		7,418,872	4,733,027
Funds Of The Charity			
Restricted funds	12	1,016,005	1,407,306
Unrestricted funds	13	6,402,867	3,325,721
Total Funds		7,418,872	4,733,027

The financial statements of Trocaire (Northern Ireland), registered number: NI021482, were approved by the Board of Directors on 1/8/2018 and signed on its behalf by:

G. W. Nanson
Director

[Signature]
Director

TROCAIRE (NORTHERN IRELAND)**CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018**

	<i>Notes</i>	2018 £	2017 £
Cash flows from operating activities			
Net cash from/(used in) operating activities	14	4,265,856	(2,739,893)
Cash flows from investing activities			
Interest received	3.3	14,634	43,644
Net cash flows from investing activities		14,634	43,644
Change in cash and cash equivalents in the financial year		4,280,490	(2,696,249)
Cash and cash equivalents at beginning of the financial year	15	3,720,940	6,417,189
Cash and cash equivalents at end of the financial year		8,001,430	3,720,940
Analysis of cash and cash equivalents:			
Cash at bank and on short term deposit	15	8,001,430	3,720,940

TROCAIRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018

1. ACCOUNTING POLICIES

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

BASIS OF PREPARATION

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) *Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)* .

The financial statements have been prepared on a going concern basis following the Board's review of Trocaire's (Northern Ireland) results for the year, the year-end financial position and the approved 2018/19 budget. The Board believe that the charity has adequate resources to continue in operational existence for the foreseeable future and consequently believe there are sufficient resources to manage any operational or financial risks. There is no material uncertainty about the ability to continue.

Trócaire (Northern Ireland) is a public benefit entity as defined by FRS 102.

TROCAIRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018

INCOME

Income is recognised when the company becomes legally entitled to the funds, the income can be measured reliably and it is probable the funds will be received.

Where income has been received in advance, it is deferred until the conditions are met. Where income has not yet been received, but all criteria for recognition has been satisfied, the income is accrued as a debtor in the balance sheet.

Income reflected in the financial statements includes;

- Donations and Legacies: donations from the public, corporates, trusts, legacies, major donors and related tax refunds.
- Charitable Activities; Income from institutional donors which includes Governments and other agencies and groups.
- Deposit income received during the year.

Donations and Legacies

- Monetary donations from the public are recognised as income when the donations are received.
- Legacy income is recognised when confirmation of unconditional entitlement to the bequest is received.
- Tax refunds are recognised when all legislative requirements have been met and the amounts can be measured with reasonable certainty.

Charitable Activities

Grants from institutional donors are recognised when Trocaire is legally entitled to the income and is fulfilling the conditions contained in the related funding agreements which may be time or performance related.

Trocaire may be liable for any disallowable expenditure- no provision or disclosure has been made in these accounts for any such liabilities because the likelihood is deemed remote and immaterial.

TROCAIRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018

FUND ACCOUNTING

There are two types of funds maintained as follows:

- Restricted funds represent income which can only be used for particular purposes as specified by donors.
- Unrestricted funds are comprised of general funds and designated funds. General funds are expendable at the discretion of the organisation in furtherance of the objectives of the charity while designated funds are a portion of the unrestricted funds that have been set aside for a particular purpose.

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 Board review the restricted income funds on an annual basis. Where restricted public funds remain unspent three years following receipt and the Board consider that funds exist which are surplus to requirements, an appropriate transfer can be made to unrestricted funds.

RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis and has been analysed between cost of raising funds and charitable activities.

Resources expended can be subcategorised as follows:

Charitable Activities

Programme costs: Those costs, including grants to partners, which can be directly attributed to our overseas and Ireland programmes. This expenditure is primarily spent in our countries of operation and is focused on partner capacity building, monitoring, evaluation and ensuring we maximise our impact. In Ireland our programme work is aimed at creating a greater awareness of the causes of world poverty and injustice and how change can be achieved.

Raising Funds

Costs of raising funds comprise the costs incurred in fundraising, including the costs of advertising, producing publications, printing and mailing fundraising material and staff costs.

Support Costs

Support costs are those costs which cannot be directly attributed and have been allocated in proportion to estimated benefits received. These include costs such as finance and logistics, human resources, IT and communications, premises and governance costs. The support costs have been allocated as follows, 80% to overseas programme, 10% to Ireland programme, and 10% to raising funds

TROCAIRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018

FOREIGN CURRENCIES

The financial statements are prepared in British Pounds (GBP).

Transactions in foreign currencies during the financial year are translated at the rate of exchange ruling on the date of the transaction. Foreign currency balances at the balance sheet date are translated at the rate of exchange on that date. Any gain or loss arising from a change in exchange rates subsequent to the date of a transaction is included in the Statement of Financial Activities.

PENSIONS

Trocaire (Northern Ireland) operates a defined contribution pension scheme. 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 in the year in which they become payable.

TAXATION

Trocaire (Northern Ireland) is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities. All of its income falls within the various exemptions available to registered charities.

DEBTORS

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Debtors and prepayments in countries of operation comprise balances arising from programme activities. Income recognised by the Group from institutional funders, but not yet received at year end, is included in debtors.

CASH AT BANK AND IN HAND

Cash at bank and in hand is comprised of cash on deposit at banks requiring less than 3 months' notice of withdrawal. These are carried at amortised cost.

CREDITORS

Creditors and provisions are recognised where the Group has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be reliably measured or estimated. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due and at their present value where the time value of money is deemed significant. Creditors in countries of operation comprise accruals and trade payables arising from programme activities. Funds already received from institutional donors that do not meet the criteria for recognition as income, are shown in creditors.

TROCAIRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018

TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £3,000 or more are capitalised and 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
Freehold property	2% straight line method
Computer installation	33.3% straight line method
Fixtures, fittings and equipment	12.5% reducing balance method
Motor vehicles	20% reducing balance method

The Board 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 carrying values of tangible fixed assets and freehold property are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Tangible fixed assets held by overseas locations are not included in the tangible fixed assets in the balance sheet but expensed at the time of purchasing as part of the charitable expenditure.

STOCKS

The cost of publications and promotional and educational material is written off in the year in which it is incurred.

TROCAIRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018

FINANCIAL INSTRUMENTS

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar instrument.

Financial assets and liabilities are offset in the balance sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the entity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are recognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the entity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the entity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are recognised only when the obligation specified in the contract is discharged, cancelled or expires.

TROCAIRE (NORTHERN IRELAND)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018**

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION
UNCERTAINTY**

In the application of the entity's accounting policies, which are described in note 1, the Board are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

TROCAIRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018

3 INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Unrestricted Funds £	Restricted Funds £	Total 2017 £
3.1 DONATIONS AND LEGACIES						
Lenten Campaign	2,893,699	-	2,893,699	2,313,236	-	2,313,236
General Donations & Legacies	2,510,583	54,318	2,564,901	2,074,238	6,600	2,080,838
Special Appeals	-	1,292,961	1,292,961	-	183,980	183,980
Committed Giving	971,481	-	971,481	969,199	-	969,199
	6,375,763	1,347,279	7,723,042	5,356,673	190,580	5,547,253
3.2 CHARITABLE ACTIVITIES						
UK Government, DFID*	-	1,812,079	1,812,079	-	1,642,030	1,642,030
Comic Relief	-	302,888	302,888	-	291,350	291,350
Big Lottery Fund	-	168,028	168,028	-	244,066	244,066
SCIAF (Scotland)	-	100,202	100,202	-	125,934	125,934
Development & Peace	-	88,944	88,944	-	-	-
State of Guernsey OAC	-	77,663	77,663	-	39,914	39,914
Fisher Foundation	-	1,600	1,600	-	1,700	1,700
Caritas Spain	-	-	-	-	236,543	236,543
Cafod (England and Wales)	-	-	-	-	99,909	99,909
Caritas Korea	-	-	-	-	35,627	35,627
Caritas Italy	-	-	-	-	16,814	16,814
	-	2,551,404	2,551,404	-	2,733,887	2,733,887
3.3 Investment Income						
Deposit Income	14,634	-	14,634	43,644	-	43,644
Total Income	6,390,397	3,898,683	10,289,080	5,400,317	2,924,467	8,324,784

*DFID Income Analysis

	Total 2018 £	Total 2017 £
DFID UKAID Match R5 PO40101525	868,853	214,074
DFID UKAID Match R3 PO40095430	687,386	878,230
DFID UKAID Match R1 PO40085781	208,468	497,280
DFID Arid Land Support Programme 202619-109 PO40068770	47,372	-
DFID GPAF IMP 101	-	142,296
DFID Humanitarian Response Kachin Comp 203222-101	-	89,850
	1,812,079	1,642,030

TROCAIRE (NORTHERN IRELAND)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018**

4. RAISING FUNDS EXPENDITURE

	2018	2017
	£	£
Goal 8: Increased scale and income		
Costs of Generating Donations and Legacies	1,094,936	595,371
Support Costs (see note 5.1)	38,120	22,421
	<u>1,133,056</u>	<u>617,792</u>

All expenditure related to raising funds was funded from unrestricted resources.

During the year an amount of £1,071,226 (2017: £572,604) was recharged from Trócaire in respect of costs of generating donations and legacies by Trócaire on behalf of Trocaire (Northern Ireland).

TROCAIRE (NORTHERN IRELAND)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018**

5. CHARITABLE ACTIVITIES EXPENDITURE

	Programme Costs	Support Costs	Total 2018	Total 2017
	£	£	£	£
Overseas Programme				
Strategic Plan 2016-2020				
Goal 1: Human rights and democratic space	230,430	16,002	246,432	-
Goal 2: Equitable access to & use of resources	3,300,664	182,967	3,483,631	-
Goal 3: Women's empowerment	428,450	21,880	450,330	-
Goal 4: Protection of human dignity in crises	1,000,241	62,331	1,062,572	-
International projects	346,128	21,783	367,911	-
Strategic Plan 2006-2016				
Building sustainable livelihoods	-	-	-	3,650,926
Promoting gender equality	-	-	-	885,688
Addressing HIV and AIDS	303,243	-	303,243	588,472
Governance and human rights	220,702	-	220,702	1,373,999
Preparing for and responding to emergencies	-	-	-	3,600,569
	5,829,858	304,963	6,134,821	10,099,654
Ireland Programme				
Goal 5: People and leaders in Ireland acting for a just world	297,237	38,121	335,358	396,466
	6,127,095	343,084	6,470,179	10,496,120

Analysis of unrestricted and restricted Charitable Activities expenditure:

	Unrestricted Funds	Restricted Funds	Total 2018	Total 2017
	£	£	£	£
Goals 1-4: Overseas programmes	1,844,837	4,289,984	6,134,821	10,099,654
Goal 5: People and leaders in Ireland acting for a just world	335,358	-	335,358	396,466
	2,180,195	4,289,984	6,470,179	10,496,120

TROCAIRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018

5.1 SUPPORT COSTS

	2018 £	2017 £
Activities	203,281	207,637
Impairment of Property	155,144	-
Governance (note 6)	22,780	16,572
	<u>381,205</u>	<u>224,209</u>

The parent company Trócaire does not charge Trocaire (Northern Ireland) for support costs incurred on its behalf. These support costs are deemed to be immaterial.

Support costs which cannot be directly attributed have been allocated in proportion to estimated benefits received. These include costs such as finance and logistics, human resources, IT and governance costs and are apportioned as follows:

- 80% to the Overseas Programme (Goals 1-4)
- 10% to People and leaders in Ireland acting for a just world (Goal 5)
- 10% to Raising Funds (Goal 8)

	£	£
Overseas Programme (Goals 1-4)	304,965	179,367
People and leaders in Ireland acting for a just world (Goal 5)	38,120	22,421
Raising funds (Goal 8)	38,120	22,421
	<u>381,205</u>	<u>224,209</u>

6. GOVERNANCE COSTS

	2018 £	2017 £
Audit fee	15,955	11,981
Strategic management	6,825	4,591
	<u>22,780</u>	<u>16,572</u>

The audit fee relates to external audit only. No other service is provided by our auditors, Deloitte Ireland LLP.

TROCAIRE (NORTHERN IRELAND)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018**

7. STAFF COSTS

The average number of employees in Northern Ireland during the financial year was 14 (2017: 14).

The aggregate amounts paid to or on behalf of staff based in Northern Ireland was as follows:

	2018	2017
	£	£
Salaries	419,156	397,099
Employer's social security contributions	33,635	33,752
Employer's pension contributions	36,527	31,302
	489,318	462,153

Included in the above are costs relating to redundancy and compensation for loss of office of £nil. (2017: £35,176)

The Board members do not receive remuneration for their services as Directors and members of the Board. Directly incurred expenses are reimbursed, if claimed, and amounted to £nil (2017: £nil). The remuneration of the key management team was £65,612 (2017: £55,655). This includes Salaries, Employer's social security and pension contributions.

There was no employee whose total employee benefits (excluding employer pension costs) were greater than £60,000

8. FIXED ASSETS

	Freehold property	Fixtures & fittings	Computer & Software	Total
	£	£	£	£
COST				
Balance at 1 March 2017	380,144	172,456	10,477	563,07
Balance at 28 February 2018	380,144	172,456	10,477	563,077
DEPRECIATION				
Balance at 1 March 2017	-	169,837	9,969	179,806
Impairment	155,144	-	-	155,144
Charge for year	4,500	1,400	508	6,408
Balance at 28 February 2018	159,644	171,237	10,477	341,358
NET BOOK VALUE				
Balance at 1 March 2017	380,144	2,619	508	383,271
Balance at 28 February 2018	220,500	1,219	-	221,719

The freehold property relates to 50 King St, Belfast

During the year the property was valued by DTZ McCombe Pierce. This resulted in an impairment charge of £155,144 in this financial year.

TROCAIRE (NORTHERN IRELAND)**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018****9. DEBTORS AND PREPAYMENTS**

	2018	2017
	£	£
Amounts falling due within one year:		
Donor income accrued	529,514	1,821,810
Taxation refundable	110,378	122,139
Other debtors/prepayments	27,725	20,935
Deposit income accrued	7,678	15,386
	675,295	1,980,270

Included in donor income accrued is an amount of £17,315 (2017: £351,291) relating to legacies and £512,199 (2017: £1,470,519) due from Institutional funders.

10. CREDITORS: Amounts falling due within one year

	2018	2017
	£	£
Amounts falling due within one year:		
Amounts owed to Trócaire	1,426,147	888,276
Sundry creditors & accruals	53,425	44,711
Donor income deferred	-	356,311
Deferred grant income	-	62,156
	1,479,572	1,351,454

Amounts owed to Trócaire are repayable upon demand and are not interest bearing.
Grant and donor income is deferred when it is received ahead of income recognition criteria being met.

TROCAIRE (NORTHERN IRELAND)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018**

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Fixed assets	221,719	-	221,719	383,271
Net current assets	6,181,148	1,016,005	7,197,153	4,349,756
	6,402,867	1,016,005	7,418,872	4,733,027

In the opinion of the Directors, 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 in short term cash deposits to enable the charity to respond rapidly to unforeseen emergency situations.

12. RESTRICTED FUNDS

	Balance at beginning of year £	Incoming Resources £	Resources expended £	Balance at end of year £
Institutional funding and donor advised funds	1,403,098	2,605,722	(3,966,144)	42,676
Specific Funds:				
East Africa	-	1,198,813	(225,484)	973,329
Syria and refugee crisis	-	24,342	(24,342)	-
Yemen	4,208	20,313	(24,521)	-
South Sudan	-	27,746	(27,746)	-
Nepal	-	660	(660)	-
Occupied Palestinian Territory	-	3,012	(3,012)	-
Rohingya refugee crisis	-	12,336	(12,336)	-
Sierra Leone	-	3,295	(3,295)	-
Somalia	-	1,804	(1,804)	-
South Asia Floods	-	640	(640)	-
	1,407,306	3,898,683	(4,289,984)	1,016,005

TROCAIRE (NORTHERN IRELAND)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018**

13. UNRESTRICTED FUNDS

	Balance at beginning of year £	Incoming Resources £	Resources expended £	Balance at end of year £
Development Programme	3,225,721	6,390,397	(3,313,251)	6,302,867
Emergency	100,000	-	-	100,000
	<u>3,325,721</u>	<u>6,390,397</u>	<u>(3,313,251)</u>	<u>6,402,867</u>

(a) Development Programme Fund

The Development Programme Fund is used to support relief and development programmes overseas, in partnership with local communities.

(b) Emergency Fund

The Emergency Fund is set aside out of general income to enable Trocaire (Northern Ireland) to react in the event of a disaster or emergency for which resources may not be otherwise available.

14. RECONCILIATION OF CHANGES IN RESOURCES TO NET CASH FLOW FROM/(USED IN) CHARITABLE ACTIVITIES

	2018 £	2017 £
Net income/(expenditure) for the financial year	2,685,845	(2,789,128)
Depreciation	6,408	9,743
Impairment of fixed asset	155,144	-
Interest income receivable	(14,634)	(43,644)
Net movement with group undertakings	537,871	730,510
Decrease/(increase) in debtors	1,304,974	(935,619)
(Decrease)/increase in creditors	(409,752)	288,245
Net cash from/(used in) charitable activities	<u>4,265,856</u>	<u>(2,739,893)</u>

TROCAIRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018

15. ANALYSIS OF CHANGES IN NET FUNDS

	1 March 2017 £	Cash Flows £	28 February 2018 £
Cash at bank and on short term deposit	3,720,940	4,280,490	8,001,430

16. DETAILS OF GUARANTEE

The company is limited by guarantee having no share capital. At 28 February 2018, there were 6 members (2017 – 6) whose guarantee is limited to £1. This guarantee continues for one year after membership ceases. The company is exempt from including the word limited in its name.

17. GROUP AND RELATED PARTY TRANSACTIONS

	Trócaire £
Balance at 1 March 2017	(888,276)
Net movement in group undertakings	(537,871)
Balance at 28 February 2018	(1,426,147)

18. REPORTING CURRENCY

The financial statements are stated in GBP.

19. LEASE COMMITMENTS

At 28 February 2018 the company had no annual commitments under non-cancellable operating leases (2017: £Nil).

20. TAXATION

Trocaire (Northern Ireland) is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities. All of its income falls within the various exemptions available to registered charities.

TROCAIRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018

21. FINANCIAL INSTRUMENTS

The carrying value of the company's financial assets and liabilities are summarised by category below:-

	2018	2017
	£	£
Financial Assets		
<i>Measured at undiscounted amount receivable</i>		
Donor income accrued	529,514	1,821,810
Deposit income accrued	7,678	15,386
Taxation refundable	110,378	122,139
Other debtors	27,725	20,935
	<hr/>	<hr/>
Financial Liabilities		
<i>Measured at undiscounted amount payable</i>		
Sundry creditors and accruals	53,426	44,711
Amounts due to parent	1,426,147	888,276
Donor income deferred	-	356,311
	<hr/>	<hr/>

22. SUBSEQUENT EVENTS

There have been no significant events affecting the company since the financial year end.

TROCAIRE (NORTHERN IRELAND)**SUPPLEMENTARY INFORMATION**

(NOT COVERED BY THE INDEPENDENT AUDITOR'S REPORT)
APPENDIX 1 – CHARITABLE EXPENDITURE BY COUNTRY

FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2018

The following table shows the breakdown of charitable expenditure to overseas programmes. This includes grants to partners, programme and support costs.

Country	2018 £'000	2017 £'000
1 Kenya	1,282	550
2 Ethiopia	935	1,684
3 Zimbabwe	677	1,129
4 Rwanda	477	418
5 Malawi	439	728
6 Honduras	436	184
7 Democratic Republic of Congo	428	832
8 Sierra Leone	398	123
9 Nicaragua	241	404
10 Uganda	138	552
11 Sudan	93	404
12 Myanmar	92	321
13 Somalia	83	888
14 Occupied Palestinian Territory	82	47
15 Pakistan	75	169
16 Iraq	67	-
17 Guatemala	48	177
18 Syria	26	407
19 South Sudan	-	663
20 Greece	-	94
Other countries and projects	118	325
Total overseas programme costs	6,135	10,099

TROCAIRE (NORTHERN IRELAND)

SUPPLEMENTARY INFORMATION

APPENDIX 2 – TOP 50 GRANTS TO PARTNERS

	Partner Name	Country	2018 £'000
1	Adigrat Diocesan Catholic Secretariat - Adigrat	Ethiopia	242
2	Relief Society of Tigray	Ethiopia	238
3	Catholic Diocese of Kitui	Kenya	223
4	Diocese of Meru	Kenya	218
5	Diocese of Embu - Ishiara Parish	Kenya	170
6	Sodo Catholic Secretariat	Ethiopia	119
7	Zimbabwe National Network of People Living	Zimbabwe	94
8	Caritas Mahaqi	DRC	89
9	Bishop Gassis Relief and Rescue Foundation	South Kordofan	78
10	Trocaire Somalia	Somalia	76
11	Caritas Masvingo	Zimbabwe	76
12	Pan African Climate Justice Alliance	Kenya	71
13	CADECOM MANGOCHI	Malawi	69
14	Zimbabwe Lawyers for Human Rights	Zimbabwe	63
15	Association pour la Protection de l'Enfance au	DRC	60
16	Caritas Bunia Bureau Dicesain des Oeuvres	DRC	60
17	Ethiopian Catholic Secretariat	Ethiopia	56
18	Diocese of Mutare Community Care Programme	Zimbabwe	51
19	ADDO /CARITAS - JUSTICE AND PEACE	Sierra Leone	43
20	Cooperativa de Ahorro y Crédito Orfilia Vázquez	Nicaragua	42
21	Asociación para la Diversificación y el Desarrollo	Nicaragua	40
22	Movement Opposed to Violence in Sierra Leone	Sierra Leone	39
23	Asociacion de Organismos No Gubernamentales	Honduras	39
24	CASM Comision de Accion Social Menonita	Honduras	39
25	CADECOM DEDZA	Malawi	37
26	Shalom centre for Conflict Resource &	Kenya	34
27	Asociación Nacional de Fomento a la Agricultura	Honduras	34
28	Practical Action	Zimbabwe	34
29	Adigrat Diocesan Catholic Secretariat - Mekelle	Ethiopia	32
30	Initiative pour la Promotion de la Femme de	Rwanda	32
31	Cadre D'Appui pour la Recherche des Solutions	DRC	32
32	FSAR Fundacion San Alonso Rodriguez	Honduras	32
33	Oromo Self Reliance Association	Ethiopia	31
34	UGAQ - Unión de Agricultores y Ganaderos de	Nicaragua	31
35	Club des Volontaires pour l'Appui aux Peuples	DRC	31
36	Duterimbere asbl	Rwanda	31
37	Asociación Octupan "Lugar de los grandes	Nicaragua	30
38	Coordinadora de Mujeres Rurales	Nicaragua	29
39	Conseil Consultatif des Femmes	Rwanda	28
40	Constitution and Reform Education Consortium	Kenya	26
41	Action for Advocacy and Development Sierra	Sierra Leone	26
42	CICOD	Malawi	24
43	Islamic Relief Worldwide	Yemen	24
44	Basmeb & Zeitooneh - A Lebanese Association	Syria	23
45	KEN1709-14	Kenya	23
46	Consil de Consultations des Organisations	Rwanda	21
47	Union des Cooperatives Agricoles Integrees	Rwanda	20
48	Zimbabwe Project Trust	Zimbabwe	20
49	Centro Alexander Von Humboldt	Nicaragua	20
50	Dabane Trust	Zimbabwe	20
	Sub total		3,021

Other Grants to Partners

874

Total Grant to Partners

3,895

* DRC is the Democratic Republic of the Congo

