

# TRUSTEES' REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

For the financial  
year ended  
29 February 2020



**trócaire**



Human rights defender Maria Felicit Lopez (31) from the Lenca community in Honduras, one of the many people in the country facing the threat of violence and intimidation for standing up for her community's right to land and natural resources. (Photo: Simon Burch)

**Front cover image:** Hala Sanak (14), who plays for Gaza's first-ever schoolgirls' football club, enjoying a Gaelic football skills training session on the beach with Armagh's All-Ireland winner Oisín McConville. Oisín was in Gaza to promote Trócaire's 2019 Christmas Appeal. (Photo: Garry Walsh/Trócaire)

# OUR VISION & VALUES

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
- Where those in power act for the common good

We support people regardless of ethnicity, religion, gender or any other facet of identity.

Our work is guided by five values:

**Solidarity** – we stand in support of people facing injustice.

**Perseverance** – we do not give up.

**Accountability** – we are accountable to our donors and the communities we work with.

**Participation** – we believe everybody has the right to participate in decisions that affect them.

**Courage** – we will be brave.

We practice these values in our programmes, partnerships and relationships.





# TABLE OF CONTENTS

## SECTION 1: WHO WE ARE

How we work	5
Message from the Chair of the Board	7
Message from the CEO	8
Our work at a glance	10
Where we work	12

Madris Mginya and her children (L-R) Eric (8), Joy-Faith (6), Alex (7), Julius (12) and Eugene (16) at their home in eastern Kenya. Madris and her family featured in the 2020 Trócaire Lenten Appeal. They live in a region of Kenya that has been badly affected by climate change and drought. (Photo: Gary Moore)

## SECTION 2: WHAT WE DO

### Goals for a Just World

Goal 1: Human rights and democratic space	16
Goal 2: Equitable access to and use of resources	20
Goal 3: Women's empowerment	24
Goal 4: Protection of human dignity in humanitarian crises	28
Goal 5: People and leaders in Ireland acting for a just world	32

### Goals for a stronger Trócaire

Goal 6: Innovation, learning and improvement	36
Goal 7: Effective partnerships	38
Goal 8: Increased scale and income	42
Goal 9: An accountable and effective organisation	44





## SECTION 3: HOW WE'RE RUN

Structure, governance and management	46
Financial review	72
Independent auditor's report	80
Consolidated statement of financial activities	83
Consolidated balance sheet	84
Consolidated cash flow statement	85
Trust statement of financial activities	86
Trust balance sheet	87
Trust cash flow statement	88
Notes to the financial statements	89

Appendix 1: Charitable expenditure by country	115
Appendix 2: Top 50 grants to partners	116
Trustees and other information	118







# HOW WE WORK

We believe real change can be delivered only by working in partnership with local communities affected by poverty and injustice.

Partnership means working with individuals, communities and local organisations to help bring about the change they want to see in their lives. Fundamentally, partnership is about solidarity, respect and empowerment.

We believe that to bring about change we must work at four different levels:

- Empowering women and men to secure their basic rights
- Mobilising communities and engaging leaders to build sustainable and resilient communities
- Strengthening civil society to challenge injustice and tackle poverty
- Influencing those in power to create a fairer and more sustainable world.

We measure our impact against these four levels.

In Ireland, we work with communities north and south to educate, inspire and motivate people to take action in the name of global justice.

Our work is funded by the Irish public and institutional donors, including the Irish government through Irish Aid.

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Nzuva Sitwaminy Pendeza,  
Coordinator of our partner  
organisation CVAP in Bunia,  
Democratic Republic of Congo.  
Trócaire, with Irish Aid support,  
has been funding programmes to  
halt the spread of the ebola virus.  
(Photo: Garry Walsh /Trócaire)





# MERCY IN ACTION – A MESSAGE FROM THE CHAIR

Since the turn of the century, the global maternal mortality rate has declined by 37 per cent, while the mortality rate for under-5s has dropped by 47 per cent.

Those statistics alone tell a powerful story of the impact aid and development has had in the poorest corners of our world over recent decades. While we are rightly focused on those who still live in unacceptable conditions, it is important to remember the many millions of people who have been supported to lift themselves out of poverty and towards brighter, better futures.

It is a source of pride and great satisfaction to know that Trócaire has played a role in this.

In 1973, the Bishops of Ireland issued a pastoral letter on development. This letter established Trócaire. The letter read:

“The earth and its good things belong to all the people of the earth and no nation has the right to build its own prosperity upon the misery of others. It is our Christian duty as individuals to share our wealth and to help our needy brothers. It is equally our Christian duty to demand that the political authorities representing us act always with justice and responsibility towards less fortunate countries and be prepared to use all means necessary for this end.”

Almost 50 years on, Trócaire continues to fulfil those duties, responding to the humanitarian needs of our brothers and

sisters by helping 2.5 million people over the past year.

The stories of progress and impact lift our hearts. However, as you will read in this report, there are many more great challenges to overcome. Conflicts and climate change threaten to undo much of the progress that has been made. Too many people live in hunger. Too many people live under the threat and reality of violence.

With so much polarisation and divisiveness prevalent in today's political world, we must reflect on the challenges facing marginalised and excluded groups. In the words of Pope Francis, “Loving our neighbour means feeling compassion for the sufferings of our brothers and sisters, drawing close to them, touching their sores and sharing their stories, and thus manifesting concretely God's tender love for them.”

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.

As Chair, I would like to acknowledge my fellow board members for their time and expertise in helping to ensure the transparency, accountability



and impact of Trócaire. I would also like to thank my fellow Bishops for their continued support for Trócaire's work, as well as the countless clergy and parishioners around Ireland who are the driving force behind Trócaire.

Finally, I want to pay tribute to Trócaire's staff around the world, many of whom are frontline workers playing an enormously important role in the lives of vulnerable communities.

The stories in this report are, as always, testament to the important work being done in the name of the Catholic Church in Ireland.

## **William Crean**

Bishop of Cloyne  
Chair of the Board of Trócaire

# MESSAGE FROM THE CEO

Writing this in summer 2020, the period covered in this Annual Report – March 2019 to February 2020 – feels like a different world.



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**The Covid crisis has profoundly changed Trócaire's work. The virus has highlighted the structural inequalities that exist. People living in poverty have been unable to take preventative measures such as hand washing, social distancing and remote working.**

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As the 2019/20 financial year drew to a close, Covid-19 was regarded as a localised outbreak in Wuhan, China. Within weeks of the financial year ending, it exploded into a global pandemic that has utterly changed all of our lives.

The Covid crisis has profoundly changed Trócaire's work. The virus has highlighted the structural inequalities that exist. People living in poverty have been unable to take preventative measures such as hand washing, social distancing and remote working. They lack the most basic of services and depend heavily on income from daily labour. Our programmes and the contexts in which they operate shifted dramatically in response to the new reality.

This crisis has had a devastating effect on families already living in poverty and facing food insecurity. We are committed to supporting our partners and the communities they serve as they deal with these long-term impacts.

Throughout this, we must continue to support communities to face the huge range of challenges that pre-date this Covid era and that are compounded by it.

Last year saw the continuation of mass displacement. Long-running wars in countries such as Syria and Yemen have driven

millions from their homes, while the worsening impacts of climate change are forcing people from rural areas into cities and across borders.

In Central America, the disregard for human rights is making it unsafe for people to stay in their homes. In Honduras I met with communities struggling to protect their rights against hugely powerful forces. Nine members of the Tolupan community have been jailed for protecting their land from logging companies.

Protecting communities from corporate exploitation was the theme of our 'Making A Killing' report, launched in February 2019. Throughout 2019, we campaigned in Ireland in support of a binding UN Treaty on Business & Human Rights. This campaign has made good progress, with Ireland now actively engaged in the UN process and the issue featuring in several general election party manifestos.

This campaign is rooted in the experiences of communities, particularly in Central America where our partners are routinely targeted for opposing corporate activities that negatively affect people's access to land and water. In 2016 Berta Cáceres was murdered for such opposition. Last December, her family received some sense of



justice when seven men were jailed for her murder. It was an honour to spend time with Berta's daughter, Bertita, when she visited Ireland in February 2020 to launch Trócaire's Lenten Appeal.

We took enormous encouragement last year from the emerging Climate Strike movement. This movement, powered by young people all over the world, is a clear sign that the next generation is determined to push for greater climate action to protect the world. Trócaire joined young people on the streets of Dublin, Derry and Belfast as they made their voices heard.

Our programmes around the world brought support and relief to 2.5 million people. That figure is a testament to the commitment of the Irish public to the work of Trócaire. I want to thank our supporters all over Ireland, north and south, for their continued generosity. In particular, the support of parishes, clergy, volunteers and lay people continues to drive our work.

I also want to thank our institutional funders, in particular Irish Aid. Irish Aid is recognised as a global leader in development and their commitment to funding our work is vitally important.

We do not take the support of the public or institutional donors for granted. We invest significant time and energy on ensuring our governance structures are robust and can be trusted. Last year we won three governance awards for our financial reporting and risk management processes.

We have continued to strengthen Trócaire from a governance perspective. Last year, we introduced a Board Diversity Policy to encourage and facilitate greater diversity in our governance structure. This is very timely given the increased awareness of deeply rooted issues of social inclusion facing ethnic minorities.

We have also changed our legal status from a trust to a company limited by guarantee. This legal change will make it easier to access funding, to demonstrate

compliance with charity law and to fulfil best practice in NGO governance.

These changes will further enhance Trócaire. Undoubtedly, we face challenging times. The lasting impacts of the Covid-19 pandemic will only become clear in the months ahead. Our loyal supporters and our incredibly committed teams around the world will continue to play a vital role in the lives of the poorest and most vulnerable.

*Caoimhe de Barra*

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**Our programmes around the world brought support and relief to 2.5 million people. That figure is a testament to the commitment of the Irish public to the work of Trócaire**

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Caoimhe de Barra speaks with President of Ireland Michael D. Higgins and his wife Sabina at the Bloom festival in Dublin, June 2019. Trócaire's garden at Bloom highlighted the risks facing human rights defenders around the world. (Photo: Garry Walsh / Trócaire)



Caoimhe de Barra with Blanca Soto from the indigenous Tolupan community in Honduras. Dozens of her community have been killed for protecting their land. Blanca's life is under threat. Nine Tolupan leaders are currently imprisoned for their opposition to a logging company operating on their land. (Photo: Giulia Vuillermoz / Trócaire)

Nasteho, Nasro and Sacdiyo,  
students at a Trócaire-funded  
primary school in Gedo,  
Somalia. (Photo: Eyeris  
Communications)

## OUR WORK AT A GLANCE

In 2019/20 Trócaire's work improved the lives of 2.5 million people in some of the poorest countries in the world.



### HUMAN RIGHTS

€3.6m spent

**78,000** people  
supported directly



### WOMEN'S EMPOWERMENT

€12.7m spent

**185,000** people  
supported directly



### RESOURCE RIGHTS

€15.5m spent

**370,000** people  
supported directly

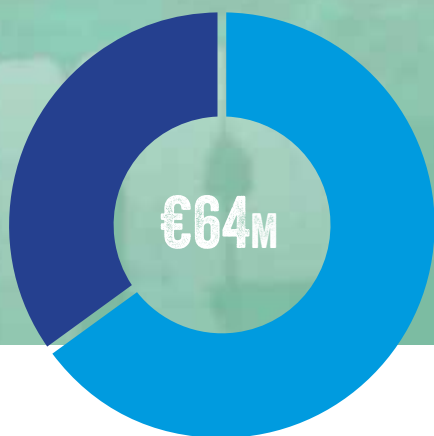


### HUMANITARIAN

€25.6m spent

**1,795,000** people  
supported directly





## INCOME

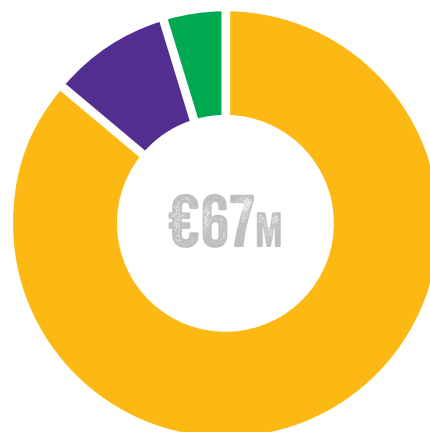
**TOTAL INCOME: €64m**

- Institutional funders and grants: €41m
- Public donations: €23m

## EXPENDITURE

**TOTAL EXPENDITURE: €67m**

- Overseas programmes: €58m
- Fundraising: €6m
- Public Engagement: €3m



# WHERE WE WORK

In 2019/20 we funded partners in 18 countries around the world.

The approximate number of people directly supported in each country is listed in brackets beside the country name.

## CENTRAL AMERICA

1. Guatemala (59,000)
2. Honduras (44,000)
3. Nicaragua (47,000)

## AFRICA

4. Democratic Republic of Congo (379,000)
5. Ethiopia (609,000)
6. Kenya (48,000)
7. Malawi (181,000)
8. Rwanda (38,000)

9. Sierra Leone (46,000)
10. Somalia (218,000)
11. South Sudan (12,000)
12. Sudan (384,000)
13. Uganda (176,000)
14. Zimbabwe (78,000)

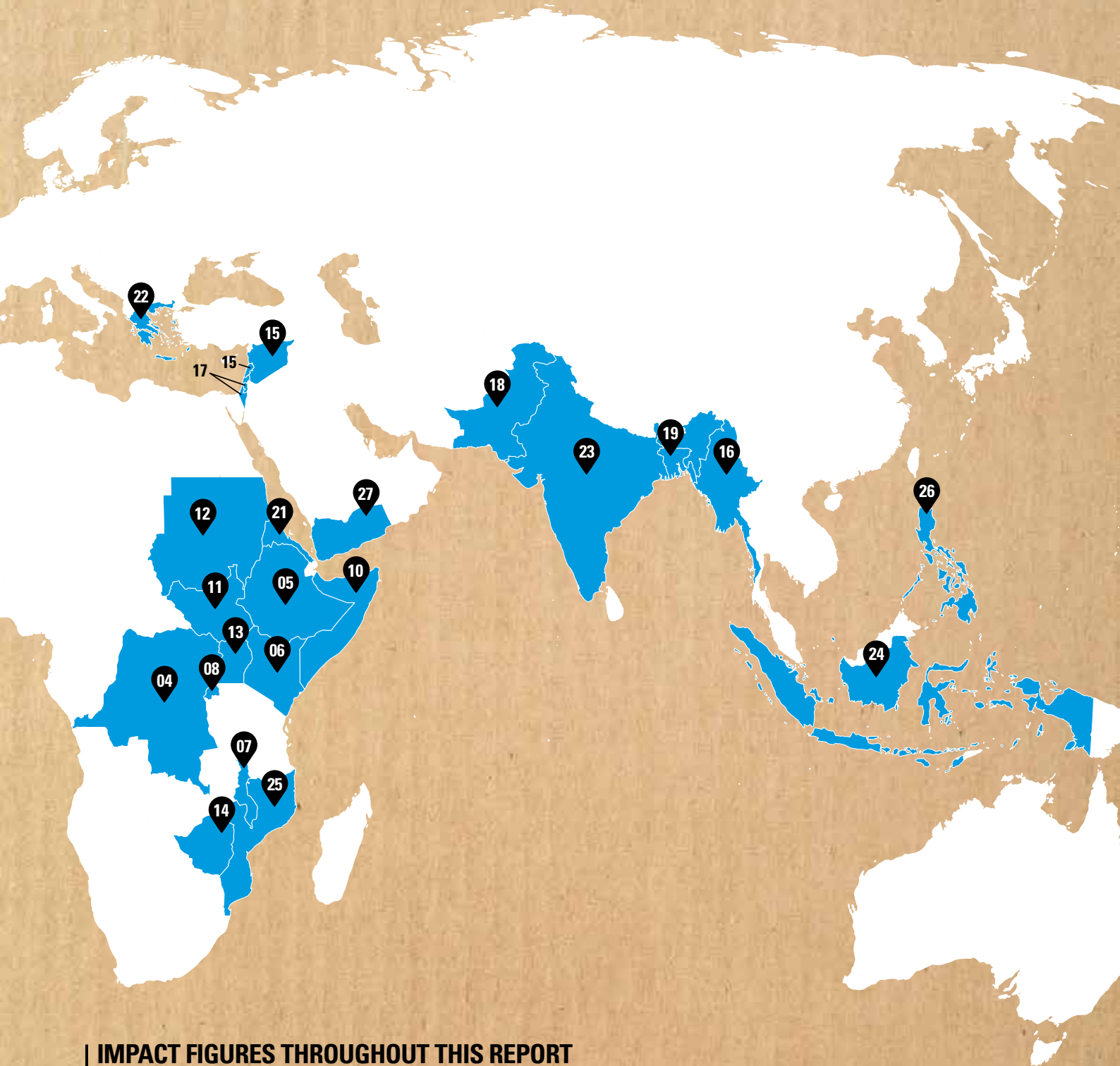
## ASIA & MIDDLE EAST

15. Lebanon / Syria (12,000)
16. Myanmar (87,000)
17. Israel / Palestine (21,000)
18. Pakistan (38,000)

## We also funded humanitarian assistance in:

19. Bangladesh (400)
20. Ecuador (200)
21. Eritrea (7,000)
22. Greece (3,000)
23. India (3,000)
24. Indonesia (7,000)
25. Mozambique (2,000)
26. Philippines (700)
27. Yemen (21,000)





## IMPACT FIGURES THROUGHOUT THIS REPORT RELATE TO PEOPLE DIRECTLY SUPPORTED BY OUR WORK.

For example, they will have participated in a project activity or will have increased access to food because a member of their household has participated in the project. For each person reached directly, many more would be reached indirectly through advocacy and community mobilisation.

Our figures are based on data collected in communities by our partners through a variety of means, including registration sheets and community consultations. The figures are validated by Trócaire with adjustments made to avoid double-counting across Goal areas. The data is input into Salesforce at project level and rolled up to grant and country level to facilitate country and global calculations of reach. Standardised indicators (global indicators) are also used to assess impact across a number of priority areas and are included in the chapters on Goals 1-4.

Throughout this report impact figures have been rounded to their nearest thousand.







Trócaire's perma-garden project helps South Sudanese refugees living in Palabek refugee camp in Uganda grow food. Perma-gardens combine components of permaculture and bio-intensive agriculture to maximize production on a small amount of land. Lakot Linda arrived in Palabek in 2017 with her four grandchildren. She is the sole provider for the entire family. Thanks to this project, the family can grow their own food. (Photo: Sarah Fretwell).





# GOAL 1: THE HUMAN RIGHTS OF MARGINALISED WOMEN AND MEN ARE RESPECTED AND DEMOCRATIC SPACE IS PROTECTED

**Outcome 1:** National governments and international duty bearers adopt policies to promote democratic and transparent processes that protect and fulfil the rights of people living in poverty.

**Outcome 2:** The rights of people who are marginalised and vulnerable to human rights violations are respected and protected.

This work supports the Sustainable Development Goals, including:



**While the overall picture for protection of human rights and democratic space is bleak in many countries, Trócaire's partners continue to courageously defend people's human rights.**

In order for people to lift themselves out of poverty and create better futures, they must be able to express their basic human rights. People have to be able to live free from fear of violence by the State or other powerful forces, and they must have access to justice.

Last year, our work under this goal area supported 78,000 people in six countries: Guatemala, Honduras, Nicaragua, Palestine, Pakistan and Zimbabwe.

2019 saw significant challenges to democratic space and the protection of human rights. Governments increasingly clamped down on rights, reduced space for civic action and de-legitimised the work of human rights defenders.

Responding to the deteriorating situation, in 2019/20 we increased our support for partner activities protecting and supporting human rights. These actions included documenting human rights violations, accessing legal aid, taking strategic legal cases, supporting Human Rights Defenders (HRDs) and providing psychosocial support for victims.

Our programmes in Guatemala, Honduras and Palestine supported 33,330 people directly (18,348 women and 14,982 men). These activities ranged from awareness raising and capacity building training, to litigation, advocacy, legal

and psychosocial support and physical accompaniment to protect their human rights.

While the overall picture for protection of human rights and democratic space is bleak in many countries, Trócaire's partners continue to courageously defend people's human rights.

The situation facing HRDs in Central America is particularly worrying. In Honduras and Guatemala, people working to defend the environment, land rights and indigenous rights are particularly at risk.

In 2019 HRDs in both countries faced criminalisation, intimidation and the threat – and reality – of violence. This threat is aggravated by impunity and a lack of access to justice. Honduras is currently the second most dangerous place in the world to defend human rights (Frontline Defenders 2020). In 2019 our support to these HRDs included security trainings, providing legal support and speaking out publicly in their defence.

In Palestine, the Israeli State continued to deploy legislation and policies to constrict freedom of movement, access to judicial remedies and access to land. This is in a context where right-wing voices are exerting ever greater influence in Israeli public and political life.

Globally, last year saw our partners almost double the



number – from 122 to 212 - of legal cases being taken in defence of human rights. With Trócaire's support, our partners undertook 118 legal challenges against forced displacement in Palestine. These cases have allowed hundreds of people to remain on their land. Fifty-four legal cases were taken in Honduras on behalf of victims of human rights violations, with a further 40 in Guatemala.

Examples of impact under this Goal include:

- In Gaza, 764 women survivors of violence received appropriate legal services, while 439 women and 294 men and boys received mental health supports.
- 3,484 Palestinian women and men received legal representation or psycho-social support.
- In Guatemala, legal support was provided resulting in the release of indigenous HRD Abelino Chub Caal from pre-trial detention in April 2019. Abelino had spent more than 2 years in prison on charges of aggravated land-grabbing, arson and illicit association, for trying to protect his community's ancestral lands. He was fully absolved of all charges. (See page 39)
- In Honduras, 2,600 HRDs gained new knowledge and were trained in techniques to defend human rights and measures for their own security and protection.
- 261 actions to access justice and assert people's civil, political and social rights were supported in Honduras.

## Looking forward:

The COVID-19 crisis is expected to contribute to a further deterioration of human rights. The crisis has led to an increased militarisation in some countries, while some minority groups have been wrongly blamed for spreading the virus. Human Rights Defenders have been left vulnerable due to a lack of protection and access to the courts.

In Ireland, we will continue with two campaigns aimed at supporting human rights overseas. Trócaire will continue to push for the implementation of the Occupied Territories Bill to ban trade with occupied territories. We will also campaign for Ireland to support the UN Treaty on Business and Human Rights.



Madelime David (40) and her son Nevian Antwan Nuñez David (9) arm-wrestling in the porch in front of their house. Madelime is a human rights defender and member of the Honduran Black Fraternal Organisation, OFRANEH. She has faced threats and imprisonment for her role in defending her community's access to ancestral land. Honduras is the second most dangerous place in the world to defend human rights. (Photo: Giulia Vuillermoz / Trócaire)

# AFTER 18 YEARS, PALESTINIAN FARMERS GAIN ACCESS TO THEIR LANDS

Ever since an illegal Israeli settlement was built on Muhammad and Salim Sabah's land 18 years ago, the Israeli military have prevented the family from accessing their lands, south of Bethlehem in the West Bank.



Palestinian farmers Muhammad Sabah (58) and Salim Sabah (67). (Photo: Garry Walsh / Trócaire)



Yet due to a successful legal action through Trócaire's partner organisation Haqel, Muhammad and Salim were last year able to enter their agricultural land again.

"Even if our people were killed here, we would come back," says Muhammad. "It's like the air for us. We used to live here for many, many years."

The Israeli settlement of Ma'aleh Rehavam was established in 2001 on their land. This is a painful memory for the farmers. Prior to that, their families lived on 90 acres of land here and grew wheat and barley.

Since the establishment of the Israeli settlement, settlers used firearms and dogs to prevent the farmers from accessing the land.

"We came with our sheep and we were violently attacked," says Muhammad of an attempt he and Salim made to visit the land. Salim says he was pushed to the ground and threatened with a gun.

The experience of the Sabah family is not unique. There are over half a million Israeli settlers now living in illegal settlements built on Palestinian land in the West Bank. These settlements – illegal under international law – continue to expand and create

misery for Palestinian families like the Sabah family.

Yet these families can use the law to try and demand their rights. Despite the challenges, in many cases Trócaire's legal projects manage to get farmers back on their land.

For over a year, Trócaire's local partner organisation Haqel has taken legal action with the Israeli authorities on behalf of the Sabah family. Haqel demanded that the families access their lands and be protected. Following the filing of a legal petition, the Israeli army finally withdrew its opposition.

After almost two decades, the Israeli army allowed the farmers to enter their lands again. With their land in bad shape, they brought tractors and began to plough the fields. They plan on cultivating wheat for the next harvesting season.

"Hope is always here. We always wanted to keep the land and we never lost hope," they say. However the threat of violence is still real and they will need the protection of the Israeli army to continue to access the land.



## PROTECTING HUMAN RIGHTS

**6 COUNTRIES**  
**78,000 PEOPLE**



### Number of people directly supported per country\*



**Guatemala: 15,000**



**Pakistan: 5,000**



**Honduras: 4,000**



**Palestine: 13,000**



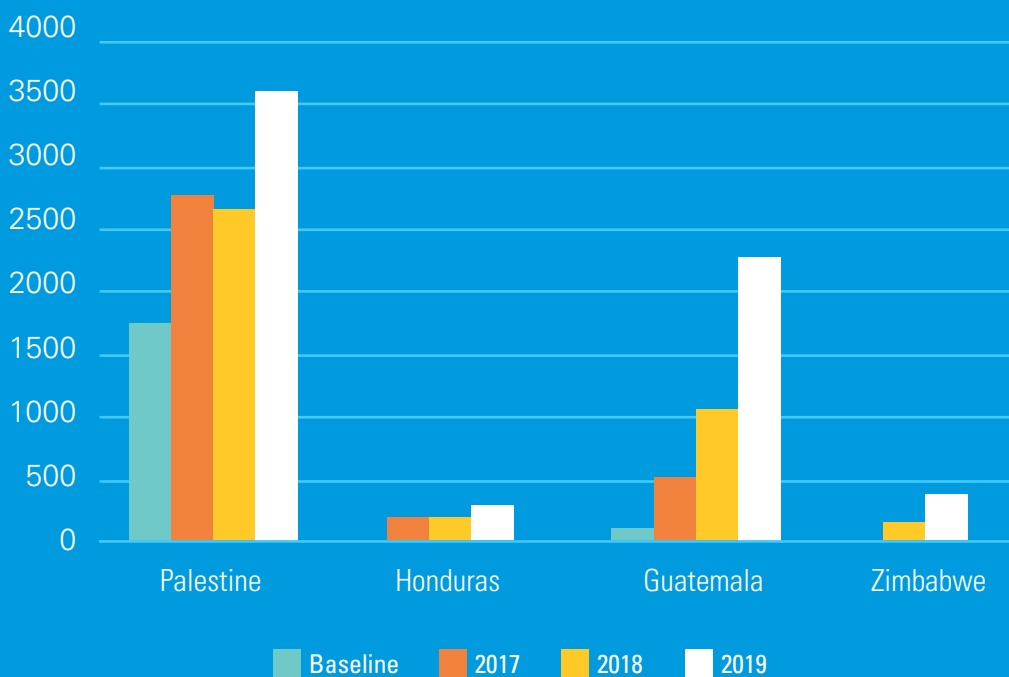
**Nicaragua: 1,000**



**Zimbabwe: 39,000**

\*All figures rounded to their closest thousand

### Total Number of Actions



This graph charts the number of actions taken in defence of human rights. Actions range from legal support to psycho-social care.

## GOAL 2: EQUITABLE ACCESS TO AND USE OF RESOURCES

**Outcome 1:** People living in poverty, particularly rural women, benefit from the sustainable use and management of natural resources.

**Outcome 2:** People living in poverty exercise their right to access and control natural resources.

This work supports the Sustainable Development Goals, including:



**We work with communities to ensure they have access to land and water, as well as the knowledge and equipment necessary to provide income and food for their families.**

A lack of access to basic resources such as land, food and water traps millions of people in extreme poverty. We work with communities to ensure they have access to land and water, as well as the knowledge and equipment necessary to provide income and food for their families.

Much of this work focuses on building community resilience to the impacts of climate change, which is changing rainfall patterns and leading to erratic weather.

Last year, our programmes under this Goal area supported 370,000 people in 13 countries.

The last year has been a challenging one for many communities we work with. East and Southern Africa experienced prolonged drought, which was compounded by unprecedented locust plagues (Kenya, Ethiopia and South Sudan) and Cyclone Idai (Zimbabwe, Malawi). Our work supporting sustainable agriculture and community management of natural resources helped communities prepare for these threats, respond to them, and re-build after.

We use an index to rank the food security of communities against four levels: 1) Secure, 2) Stressed, 3) Crisis, 4) Emergency. Last year saw improvements to the food security levels in several countries, including Uganda, Guatemala and Zimbabwe.

Other countries, including Nicaragua and Malawi, saw a slight worsening of food security. These are likely linked to extreme weather (Malawi) and political insecurity (Nicaragua). DR Congo saw a slight improvement for male-headed households, but a slight worsening for female-headed households.

It should be noted that even in countries that have seen improvements, food security continues to be ranked as Stressed.

A key aim of our work is to diversify the diets of families we work with. This is to remove over-reliance on one crop. The diversity of diets among communities we work with was measured in seven countries in 2019. Families in four countries (DR Congo, Guatemala, Nicaragua and Uganda) were showing increased diversity in their diets due to the interventions of Trócaire and our partners. Three countries (Malawi, Rwanda and Zimbabwe) showed lower levels of diversity. This was largely attributed to the impact of El Nino and Cyclone Idai.

Our programmes also focus on diversifying income sources so people are not overly reliant on crop production. In 2019, we measured income levels in four countries (Malawi, DR Congo, Nicaragua, Zimbabwe). Income had risen in all except Zimbabwe, where high levels of inflation are causing hardship.



Across those four countries we have seen an average increase of 35 per cent of women engaging in income-generating activities. Greater economic independence is closely related to women's ability to have influence over decisions at household and community level, to the likelihood of their children remaining in school for longer, and to their ability to protect themselves and their families from the risk of disaster.

Outcome 2 focuses on securing access to resources, particularly land. Often, particularly in Central America, communities are subjected to land grabs or are denied access to land by powerful forces, including State and private enterprise.

A total of 362 actions to obtain access to natural resources took place across seven countries.

This includes legal actions to gain title to land, protection from land grabbing, community consultations, and participation in international platforms to raise profile.

In Guatemala, partner organisations succeeded in influencing six national policies and laws relating to rural development, land, biodiversity, conservation and gender. In Myanmar, two communities in Kachin state were successfully able to prevent a rock-mining project in a community forest they are collectively managing and conserving.

### Looking ahead

The Covid-19 crisis is likely to significantly worsen food security levels in many countries as families lose their livelihoods and access to their land.

Lockdowns and economic crises will combine to harm the poorest members of society the most.

Assisting communities to navigate and recover from the impacts of this crisis will be a key focus of our work in 2020/21.

We also anticipate that the Covid-19 crisis will impact on people's access to resources. As governments attempt to rebuild, it is likely that land grabs will intensify. We will ensure appropriate supports (legal, psychosocial, advocacy) are available for partners and community members who are engaged in the protection and defence of their resource rights.

John Ireri (26) inspects a passion fruit tree at Kyenire Demo farm in Ishihara, eastern Kenya. Increasing crop diversity is a key goal of Trócaire's work with farming communities. (Photo: Gary Moore)



## CREATING A BUZZ IN NICARAGUA: ECO-FRIENDLY FARMING AND 'STINGLESS' BEES

The blue house of Everth and Selena sits in the middle of a blooming garden. It is surrounded by flowers of different colours, fruit trees, wild animals and the smell of clean air. Yet ten years ago this land was barren and poor.



Everth and Selena Castro with their children, Hellen (2) and Everth (6). (Photo: Giulia Vuillermoz / Trócaire)

Nicaragua is very vulnerable to climate change and many poor indigenous farmers are struggling to grow enough crops to make a decent standard of living.

A decade ago, the land where Everth and Selina live had been mostly dedicated to livestock farming and basic grain cultivation. As a result, the family cut down all the trees and left the land barren and poor.

Thanks to Trócaire's local partner organisation ADDAC, Everth and Selena have adopted a new approach to their farm, which has completely transformed their fortunes.

Everth and Selena began to implement organic and sustainable approaches. Agro-ecology is an alternative way of farming that makes the best use of nature's goods while not damaging these resources.

They received planting stock to transform the dry land into a diversified farm. They were also trained on soil and water conservation. Later, Everth joined experience exchange meetings where he had the chance to learn alternative ways of working and taking care of the land.

The produce they grow is profitable, the work is fully organic and their own resources allow them a healthy, varied and balanced diet.

Everth and Selena's farm not only has coffee, fruit trees, vegetables, fish tanks, pigs and hens, but they also keep bees. They have 25 boxes of common bees and four boxes of 'stingless' wild bees. These bees, which are sacred to the indigenous Mayan people, are the wild bees of Central America. They are particularly special because of their small size and their even smaller stingers.

These friendly bees don't produce as much honey as common bees do, but the quality of the honey is much higher because of its healing properties. The production of honey enriches the food security of the family and earns a small profit through sales. In addition, the couple produce pollen – which is used as natural medicine for flu and sore throat – and eye drops.

"I always had the desire to commit to something different, to generate change and to be an example for my family and in my community," says Everth about their remarkable farm.





## ENHANCING RESOURCE RIGHTS

# 13 COUNTRIES 370,000 PEOPLE



### Number of people directly supported per country\*



DR Congo: 12,000



Honduras: 3,000



Myanmar: 18,000



Ethiopia: 69,000



Kenya: 30,000



Nicaragua: 20,000



Guatemala: 11,000



Malawi: 79,000



Pakistan: 13,000



Rwanda: 17,000



Sierra Leone: 40,000

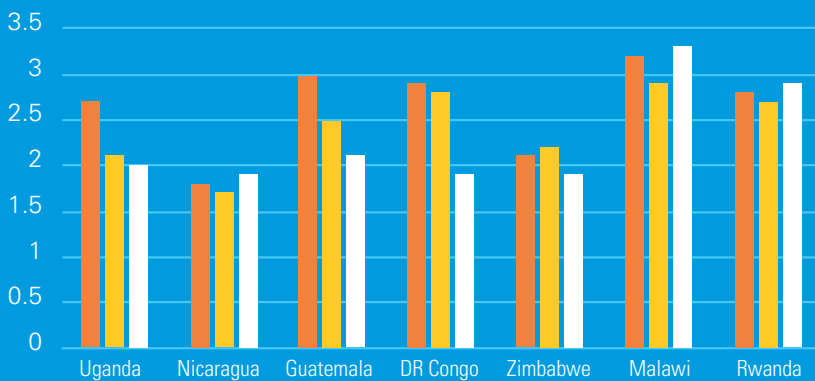


Uganda: 57,000



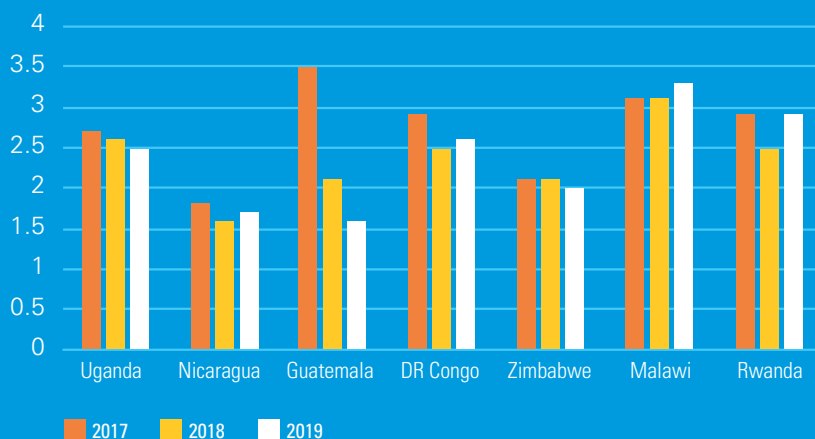
Zimbabwe: 8,000

### Food security amongst male-headed households



\*All figures rounded to their closest thousand

### Food security amongst female-headed households



This index ranks food security on four levels:

- 1) Secure
- 2) Stressed
- 3) Crisis
- 4) Emergency

The lower the number, the greater the food security.

## GOAL 3: WOMEN'S EMPOWERMENT



Pascaline Kabagene (43), Ayesha Machosi (37), and Jose Ngongo (61), members of the protection committee in Butiaba, eastern DR Congo. The committee supports survivors of sexual and gender-based violence, providing psycho-social support as well as assistance seeking medical and legal support. Cases of sexual violence are incredibly common in region and many perpetrators are never brought to justice. (Photo : Garry Walsh / Trócaire)

**Outcome 1:** Women, particularly young women, are participating in formal and informal decision making at all levels.

**Outcome 2:** Women are free from violence and its associated risks.

This work supports the Sustainable Development Goals, including:



In many countries around the world, women and girls are denied a voice and are at risk of violence. Not only does this threaten their physical safety, it also limits their ability to learn, develop and lead their lives to the fullest of their potential.

The inequality and under-representation of women and girls in the countries where Trócaire works continues to be a challenge. Our programmes support women's empowerment at family, community and national level.

Last year, this work was carried out across 14 countries and supported 185,000 people.

Under Outcome 1, women are supported to overcome inequality and have a say in decisions that affect their lives. We undertake a range of activities to support this, including rights training, literacy education and the establishment of women's savings groups.

We provide educational support and also facilitate women's return to education, either by making them more financially independent or by providing childcare solutions that allow a return to school.

Our programmes have increasingly supported the establishment of women-only



## The largest risk factor for women in 2020/21 is the impact of the Covid-19 crisis. The severe economic impact the crisis will have in already poor communities is likely to put women at risk.

spaces for sharing and learning. These spaces allow for shared learning and support in a safe and supportive environment.

In Myanmar, for example, women who have participated in these spaces now have a better understanding of their right to participate in decision-making within the household and community. Many of these women feel more prepared to challenge traditional norms and practices and are getting ready to stand for local governance positions in the upcoming election.

We track attitudes of both women and men towards women becoming involved in decision-making in community structures. In Sierra Leone, for example, 83 per cent of women and 71 per cent of men have positive attitudes towards women's participation in these structures. These results are significant increases from 47 per cent and 39 per cent respectively in 2017.

Outcome 2 supports women and girls at risk of Sexual and Gender Based Violence (SGBV) as well as survivors of violence. Key strategies to provide this support include access to services (medical, legal, psychosocial). Examples of this work from last year include:

- In DR Congo, 705 women/girls and 29 men/boys benefited from medical and psychological care for experiences of SGBV.

- In Malawi, 6,609 people received support through a national Freephone helpline operated by one of Trócaire's partners to support survivors of violence.
- In Zimbabwe, 261 survivors accessed quality health services, 323 survivors accessed counselling services and 211 survivors sought legal services.
- In Palestine, 629 female survivors of violence received either legal or mental health support.

In tandem with this practical support, we also work to create safer societies for women and girls. This means tackling attitudes and perceptions. Trócaire and our partners engage with both men and women to change attitudes that condone violence against women.

We track attitudes towards violence against women through community surveys. Overall, in 2019 we saw increasing rates of people – women and men – who believe it is wrong to commit violence against women. Worryingly, however, the number of people who

condone this violence rose in Guatemala, Malawi and Sierra Leone at rates of between one and 15 per cent.

### Looking ahead

A number of factors are likely to contribute to a rise in violence against women in 2020/21. Continued economic and political instability in countries such as Zimbabwe are likely to make women more vulnerable. The threat of annexation in the West Bank is likely to lead to increased tension and threats against women.

The largest risk factor for women in 2020/21 is the impact of the Covid-19 crisis. The severe economic impact the crisis will have in already poor communities is likely to put women at risk.

As well as continuing to provide support services, we will also continue to advocate for national policy change. Advocating for the rights of women is also a key component of our work. A cabinet review of Sierra Leone's Gender Equality and Women Empowerment Bill is expected in 2020. Trócaire has been heavily involved in advocating for this Bill's introduction.

## The inequality and under-representation of women and girls in the countries where Trócaire works continues to be a challenge.

# ZIMBABWE CHURCH LEADERS SPEAK OUT ON VIOLENCE AGAINST WOMEN

Almost seven in ten women in Zimbabwe experience some form of violence in their lifetime. To tackle this crisis, Trócaire joined together with Church leaders in Zimbabwe in a national SpeakOut! campaign.

This campaign was ground breaking. For the first time it united the four main Churches of Zimbabwe (the Evangelical Fellowship of Zimbabwe, the Zimbabwe Catholic Bishops Conference, the Zimbabwe Council of Churches and UDACIZA) to collectively come together to speak about Sexual and Gender Based Violence (SGBV).



Rev Kenneth Mtata, General Secretary of Zimbabwe Council of Churches speaking to the Zimbabwe media during the national campaign launch. Photo : Tsvangirayi Mukwazhi / Trócaire

Faith plays an extremely important role in the lives of people in Zimbabwe, with over 84 per cent of the population of Zimbabwe being a member of a Church. There is huge trust in faith leaders. The campaign used the voice and influence of these leaders to begin a conversation about SGBV in churches, faith spaces and the wider community across Zimbabwe.

Launched in December 2019, the campaign resulted in significant media coverage in newspapers and on television and radio stations. It was also accompanied by a billboard campaign.

Social media was used to bring the campaign to people online, with video messages of church leaders reaching thousands of people through Facebook and Twitter. Short videos also spread through the WhatsApp platform, which is very popular in Zimbabwe.

The campaign initiated important conversations in communities around balancing power in the family and supporting non-violent and positive relationships.

The SpeakOut! campaign brought together over 2,000 people to events in four districts in Zimbabwe. These events saw women publicly speaking out about the abuse they endured at the hands of their partners.

Women and Girls symposiums also took place as part of the campaign, where 469 women and girls along with 67 men were able to access important information around sexual and gender-based violence. Women were provided with a safe space to highlight their experiences and challenges, as well as getting information on support services.

The SpeakOut! campaign is part of a wider SASA! Faith project which engages communities and faith leaders to address violence against women. SASA! Faith has shown significant success to date in addressing knowledge and attitudes in Zimbabwe.

At the beginning of the programme, only 26 per cent of men and 29 per cent of women in target communities believed it was wrong to commit violence against women. As a result of activities like the SpeakOut! campaign, this has now dramatically increased to 83 per cent of men and 66 per cent of women. The higher rate amongst men is replicated in many countries and is reflective of the unequal power dynamics, with men holding more power to change decisions.

The SASA! Faith programme in Zimbabwe has also engaged over 790 leaders to date to play an active role in addressing violence against women in their communities.






## SUPPORTING WOMEN

# 14 COUNTRIES

# 185,000 PEOPLE

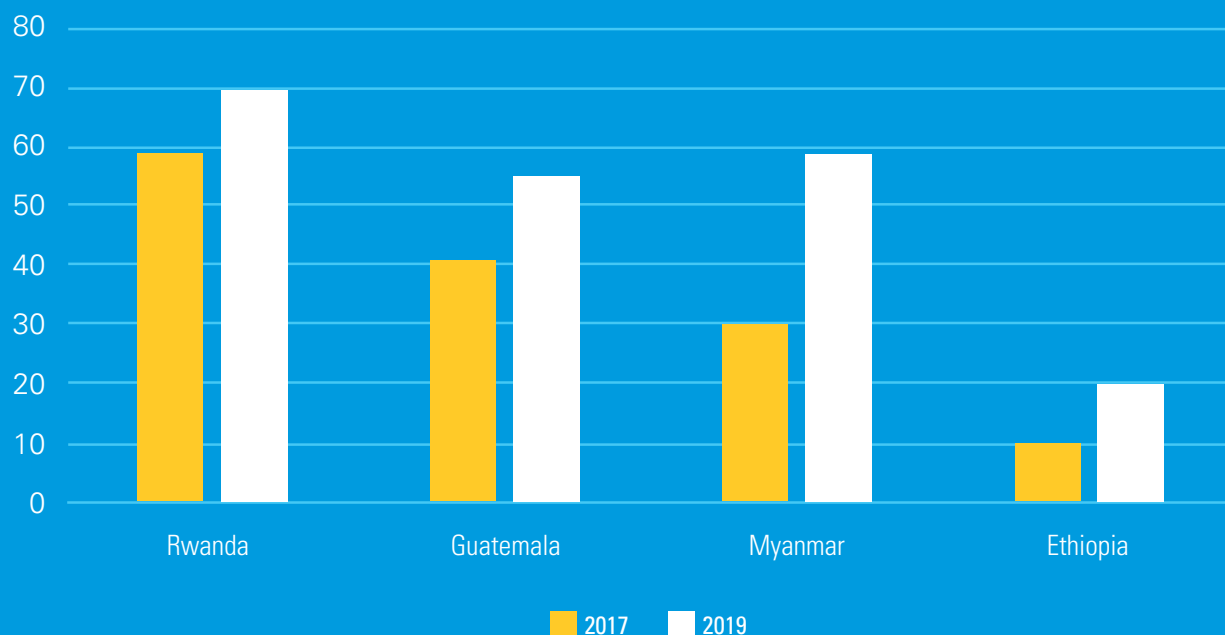


### Number of people directly supported per country\*

 DR Congo: 8,000	 Malawi: 37,000	 Rwanda: 7,000
 Ethiopia: 5,000	 Myanmar: 9,000	 Sierra Leone: 22,000
 Guatemala: 5,000	 Nicaragua: 2,000	 Uganda: 27,000
 Honduras: 9,000	 Pakistan: 18,000	 Zimbabwe: 21,000
 Kenya: 15,000	 Palestine: 1,000	

\*All figures rounded to their closest thousand

### Percentage of women involved in decision-making in informal spaces at community-level



# GOAL 4: PROTECTION OF HUMAN DIGNITY IN HUMANITARIAN CRISES

**Outcome 1:** Communities affected by crises receive timely, accountable and needs-based humanitarian assistance that protects their safety, dignity and fundamental human rights

**Outcome 2:** Communities, and particularly women, are better resourced to prepare for, withstand and recover from crises and disasters

This work supports the Sustainable Development Goals, including:



**The level of humanitarian need globally rose yet again in 2019, with the highest levels of forcibly displaced people on record (71 million; UNHCR). An estimated 130 million people experienced crisis level food insecurity (WFP).**

In 2019/20 we provided humanitarian assistance to 1.8 million people in 27 countries. In terms of number of people reached, our largest humanitarian programmes were in Ethiopia (520,000 people) and in the South Kordofan region of Sudan (383,000 people), followed by D.R. Congo (365,000), Somalia (218,000) and Myanmar (67,000).

As well as responding in countries where we have a long-term presence, our role in the Caritas network allows us to support the delivery of humanitarian relief elsewhere. Last year, examples of such countries included Yemen, India and Mozambique.

The humanitarian assistance we provide is targeted to support those most in need and is delivered in a way that protects safety, dignity and human rights. We are committed to humanitarian principles and to Core Humanitarian Standards.

The level of humanitarian need globally rose yet again in 2019, with the highest levels of forcibly displaced people on record (71 million; UNHCR). An estimated 130 million people experienced crisis level food insecurity (WFP).

As well as tracking the reach of our programmes, we also track community satisfaction. Community surveys across eight countries showed an average satisfaction rate of 89 per cent with the quality of our response.

Our response is particularly focused on strengthening protection of women and girls in humanitarian settings, preventing and responding to sexual and gender-based violence in emergencies and providing specialised care to women, girls and other at-risk groups in conflict areas. This is a core focus of our humanitarian response in DR Congo, Lebanon, Myanmar, Somalia, South Sudan, Uganda and Ethiopia.

Conflict and political instability continued to be the primary drivers behind Trócaire's humanitarian interventions in 2019/20.

The impact of decades-long conflict on infrastructure and services continues to be felt in South Sudan. Our humanitarian response there supported 12,000 people with emergency aid last year.

With the war in Syria entering its tenth year, an upsurge in violence in Idlib province in the north-west caused nearly one million people to be displaced. Our humanitarian programmes supported 4,600 people in Syria and 8,000 Syrian refugees in Lebanon.

Responding to the catastrophic conflict in Yemen, which has been marked by widespread violations of international humanitarian law, we supported emergency food distribution and safe water supplies for 21,000 people.





Nasra Mohamed and her newborn baby receive a baby kit gift from Dr. Abdi at Trócaire's health centre in Dollow, Somalia. Trócaire's clinics provides medical care to 19,000 people each month in this conflict-affected region of Somalia. (Photo: Eyeris Communications / Trócaire)

As well as providing aid to people displaced by long-running conflicts, we also responded to localised ethnic conflict in countries such as Ethiopia. We worked with Irish Aid to provide support to 33,000 people displaced by ethnic conflict in the Oromia region of Ethiopia. This support included providing water, hygiene and sanitation facilities, as well as direct cash support.

Last year also saw significant responses to natural disasters and climatic shocks. The impact of Cyclone Idai was felt across Mozambique, Malawi and Zimbabwe. Working through our partners, Trócaire provided support to 39,000 people across the region. This support included shelter, food and other vital equipment.

Severe drought affected countries along the Central American dry corridor as 2019 marked the fifth consecutive year of drought and the second consecutive year of failed crops. Over 10,000 people were supported by Trócaire in

Nicaragua and Guatemala with a cash/voucher response for food, along with hygiene kits and agricultural support.

Our humanitarian response focuses mostly on providing shelter, food, sanitation and protection. In Somalia and Sudan, however, our humanitarian programmes are focused on providing primary health care. Much of this work is focused on supporting people experiencing malnutrition. In Somalia, we provided this support to 20,000 malnourished people. In the South Kordofan region of Sudan, 3,000 children and pregnant women received supplementary feeding.

Ebola continued to circulate in DR Congo in 2019/20. Our hygiene and water programmes, combined with public health training and messaging, focused on keeping vulnerable communities safe. Our Ebola programmes began in eastern DR Congo in 2018. In June 2020 the outbreak in that region was declared over.

## Looking ahead

Covid-19 is present in all countries where Trócaire provides support. Responding to the drastic humanitarian impact of the virus is a core focus for 2020/21. Trócaire's response varies from funding public health messages to the distribution of soap, water and hygiene products. We also support quarantine facilities and health centres.

The immediate health implications of Covid-19 in the developing world are likely to be severe. Under-testing and under-reporting mean the virus is likely to be far more prevalent in developing countries than official statistics indicate. As well as the immediate danger to health, restrictions on movement and the economic crisis will have a devastating impact on people's food security. The health risks are likely to remain for quite some time, but these longer-term impacts will be felt long after the immediate crisis ends.

# PREVENTING THE SPREAD OF EBOLA IN DRC

In the thick jungles of the Ituri region of the Democratic Republic of Congo, bees are buzzing around Alundo Matope as he tends to his beehives.



Mado Apula (14) from the Mbuti village of Bahaha, washes her hands to prevent the spread of ebola. (Photo: Garry Walsh / Trócaire)

Alundo is from the indigenous Mbuti group that have traditionally lived in the forest and have been historically very marginalised. Eating forest animals leaves them particularly open to contracting the Ebola disease, which like Covid-19 initially spread from infected animals to humans.

Education levels tend to be low in Mbuti communities, and they are often neglected by government services. As Ebola has devastated this area of DR Congo, Mbuti communities are often left behind in prevention efforts. Sanitation can be poor in these communities, which also means Ebola can spread easily.

Tackling Ebola in the DR Congo has been extremely challenging, and the outbreak has persisted for over 18 months. The country is one of the poorest in the world, affected by decades of conflict, with a very weak healthcare system. Over 2,200 people have lost their lives to the Ebola virus since the latest outbreak began. Tragically, two-thirds of those who have contracted Ebola have died.

Trócaire programmes have been helping to prevent the spread of the disease. We have provided hand-washing stations, water tanks, latrines, and water pumps to provide safe water to people.

Working with local partners Caritas Wamba and CVAP, we have worked with leaders like Alundo to build community outreach and education activities, as well as tackling misinformation. Alundo has used his influence to inform people to wash their hands, not touch dead bodies, and to stop hunting wild animals in the forest.

Hand washing stations have been provided for the local community to improve hygiene. Children in the community sing and drum along to songs about Ebola and they know all the words off by heart. With the help of Alundo's leadership, the fight against Ebola is working in their village.

Alundo's two boxes of beehives have also been provided through the Trócaire project. As a result, he no longer searches the forest for wild honey.

Thankfully, due to the efforts of communities like Alundo's, the Ebola virus has now largely been contained in DRC. The outbreak in the east of the country, where Alundo lives and where Trócaire works, was declared over in June 2020."



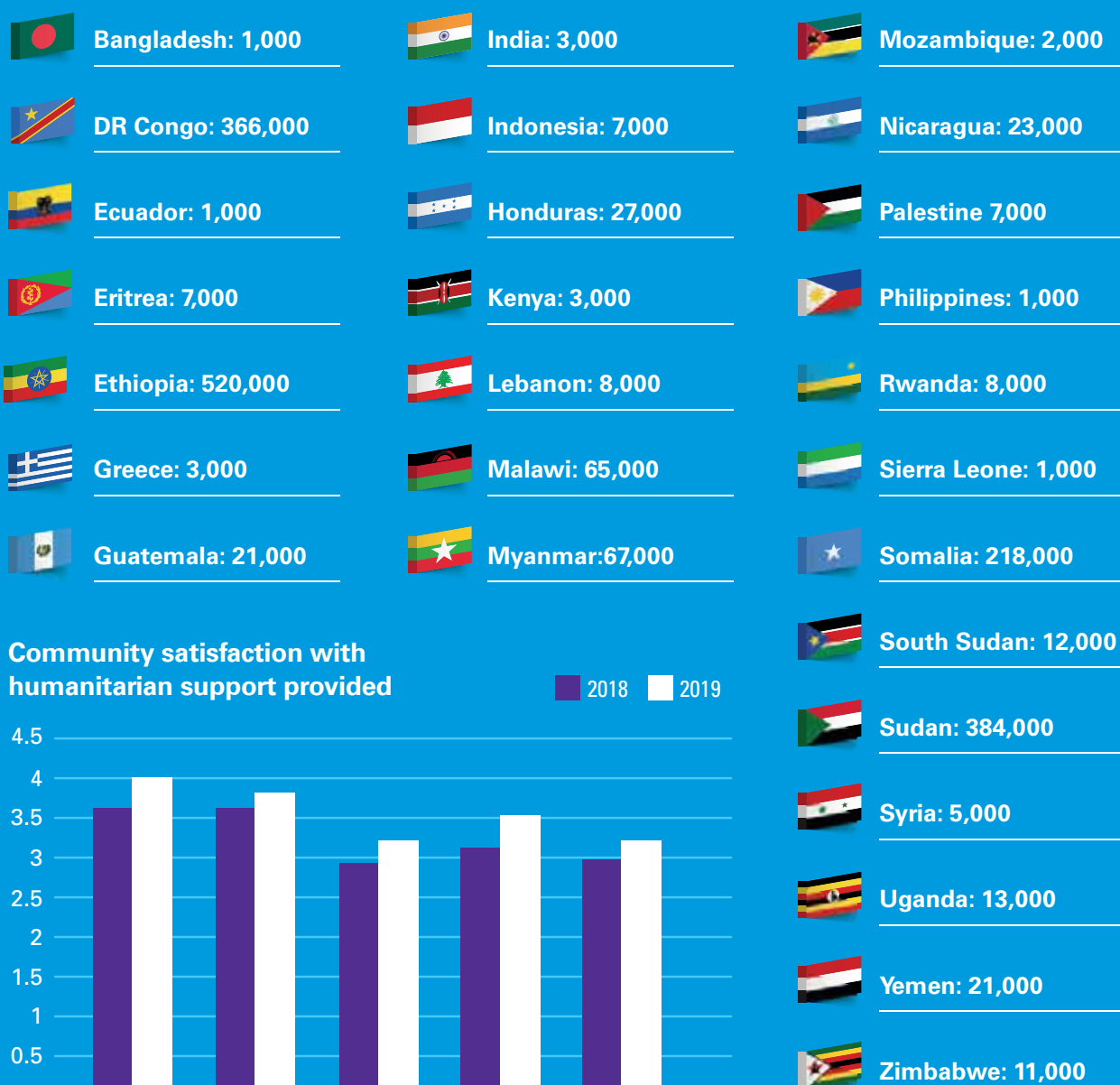


## DELIVERING HUMANITARIAN SUPPORT

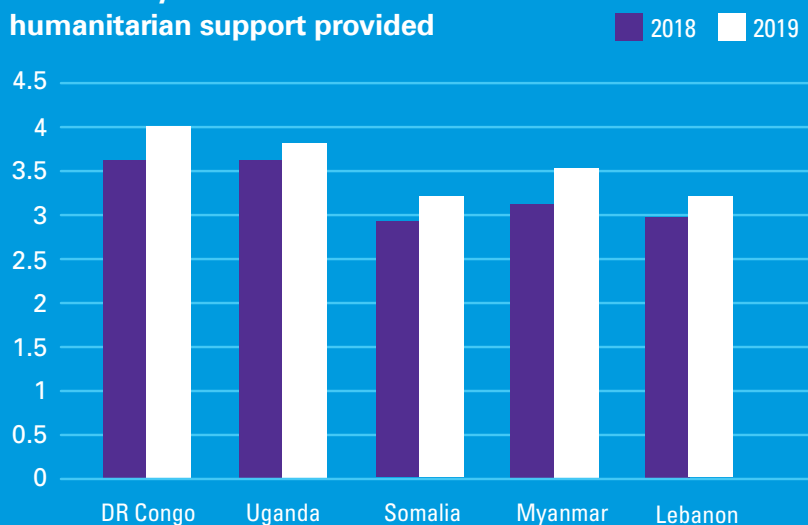
**27 COUNTRIES**  
**1,795,000 PEOPLE**



### Number of people directly supported per country\*



### Community satisfaction with humanitarian support provided



This graph charts community satisfaction with humanitarian aid being provided, from 0 (very dissatisfied) to 4 (satisfied).

\*All figures rounded to their closest thousand

# GOAL 5: PEOPLE AND LEADERS IN IRELAND ACTING FOR A JUST WORLD

**Outcome 1:** The Irish public is informed, educated and takes action on the root causes of global injustice.

**Outcome 2:** The Irish Catholic Church continues to tackle the issues of global poverty and injustice.

This work supports the Sustainable Development Goals, including:



Síofra Manning and Mia Conlon from Holy Child Killiney show their game, 'The Real Game of Life', at the Trócaire Game Changers competition, which asks schools around Ireland to design games based on global justice themes. (Photo: Garry Walsh / Trócaire)

Trócaire's dual mandate means that as well as providing support to people in the developing world, we also focus on educating and engaging people in Ireland on global injustice. Engaging with the public in Ireland on issues of global justice is core to our mission and mandate.

Last year we spoke with and engaged approximately 230,000 people face-to-face across the island of Ireland on issues of global justice. This engagement took place through a range of activities, from film screenings and local events, to visits to parishes and organising stands at major events such as Bloom, the Féiles in Derry and Belfast, and the National Ploughing Championships.

The purpose of this engagement is to deepen people's understanding of the issues facing communities overseas

and to take action in support of global justice. Much of this work is undertaken by volunteers, all of whom receive comprehensive training from Trócaire staff about the organisation's work, values and mission.

We now have 140 active volunteers north and south who deliver presentations, talks and events, enabling us to reach more people around the country with our justice message. Volunteers were also active in supporting our campaign on Business and Human Rights by contacting politicians in their own constituencies. We have seen particular growth in our volunteer programme in the West of Ireland, allowing us to participate in events such as the Galway Food and Craft Festival and Galway Christmas market, as well as growing our outreach in schools and parishes, including Gaeltacht parishes.

As a Church agency, working with parish groups and priests around the country is central to our work. Last year we reached 30 per cent more people through mass talks in parishes, increasing the number of people who heard directly about our Lenten campaign. In 2019 we also ran a climate action initiative during the Season of Creation. We organised workshops and mass talks, and engaged with Laudato Sí parish groups in their grassroots climate action work.

Our Development Education programme has influenced generations of Irish people and continues to be core to





our mandate. We delivered professional development workshops to 1,381 educators, supporting them to bring global justice issues to classrooms and youth settings across Ireland. Our new Game Changers game design competition received over 90 entries from primary, post-primary schools, as well as youth groups from across the island. Game Changers allows young people to explore issues such as human rights, climate justice and the SDGs through game-based learning. Our new Youth Action Panel was formed in 2019, providing direction on the needs of development education in the youth space.

Our advocacy and campaigning work with the public focuses on a range of issues, from the need for climate action and the protection of human rights to the impacts of war. In 2019 we launched a new campaign calling on the Irish and UK Governments to support a UN Binding Treaty on Business and Human Rights. This campaign is rooted in the experiences of communities we work with overseas, particularly indigenous communities in Central America who face regular violence, intimidation and land grabs from business owners.

Through advocacy and campaigning, we push for policy change in support of global justice. As a result of our campaigns, the issue of Business & Human Rights featured on several political party general election manifestos, while the Irish Government has begun to engage with the UN Treaty process. Our continued support of the Occupied Territories Bill has kept this issue to the fore of Irish political debate.

The business & human rights campaign featured in our Lent campaign, which saw popular RTÉ broadcaster John Creedon travel to Guatemala. John met with human rights defender Abelino Chub Caal, who was at the time imprisoned on false charges. A few months later he was freed and visited Ireland, where he was presented with Trócaire's Romero Award by John Creedon.

John was one of a number of high-profile personalities to work with Trócaire in 2019. Comedian Deirdre O'Kane and former All-Ireland winner Oisín McConville both travelled to Gaza with us, while 2FM and RTÉ broadcaster Keith Walsh travelled to Malawi to highlight the importance of the Sustainable Development Goals. Meanwhile, broadcaster and author Colm O'Regan hosted our podcast, 'The World Etc.'

Media, both traditional and digital, continues to be centrally important to how we promote messages of global justice to a wide audience. In 2019 Trócaire maintained the highest media share of voice in the sector,

ensuring we are to the fore of efforts to keep global justice central to Irish media debate. Our digital media footprint continues to grow, with over 1,250,000 engagements with our social media accounts last year.

## Looking ahead

Covid-19 began impacting on our work in the first few weeks of 2020/21. Trócaire took an early decision to cancel all face-to-face outreach on public health grounds. This will see a significant reduction in the number of people reached by face-to-face outreach in 2020/21. However, it has allowed us to explore new ways to engage with people online.

In summer 2020 we will undertake reviews of our outreach programmes to ensure they are appropriately adapted for a blended approach of virtual and face-to-face public engagement. Summer 2020 will also see us launch a new Trócaire website. This is being done to improve user experience and also to reduce cost by moving to an improved Content Management System.



**230,000**  
people through  
face-to-face



**372,000**  
unique website  
visits



**42,000**  
resources  
downloaded



**3,229**  
media reports



**1.25m**  
social media  
engagements



**160**  
parishes  
spoken at



**140**  
volunteers

# A BIG THANK YOU FROM THE TRÓCAIRE TEAM!

People all over Ireland donate their time and money to support Trócaire's work. From organising cake sales to signing petitions, people all over the island do what they can to support our call for a just world. This support is what makes Trócaire possible.



1. Comedian and actress Deirdre O'Kane visiting Gaza with Trócaire. Deirdre has raised tens of thousands of euro for Trócaire projects in Gaza through the annual St. Patrick's Day comedy event in the Three Arena, which she organises. (Photo: Mark Stedman)
2. Emmet Devlin stands beside a photo of himself at Trócaire's 'Faces of Resistance' exhibition in Dublin's Powerscourt Centre. Emmet is a Trócaire volunteer involved within our campaign for an international treaty on business & human rights. Previously, Emmet was involved in campaigns for better wages and conditions for Pacific Island workers in Auckland and for workers on tea estates in Sri Lanka, India and Indonesia. (Photo: Garry Walsh / Trócaire)





3. Ciara Mehari (8) from Co. Kildare, Aoibhinn Casey (9) from Co. Kildare and Danni Dwan (10) from Co. Wicklow launch the 2019 Trócaire Lenten Appeal by standing alongside the pictures of the girls who featured on the Trócaire box. Patricia (8) from Uganda, Maria (9) from Guatemala and Maya (10) from Syria have each lost their homes – from violent eviction by big corporations, lack of land rights for women and war. (Photo: Mark Stedman)
4. President of Ireland Michael D. Higgins attending the memorial service for Sally O'Neill, who worked for Trócaire for over three decades before her untimely death in Guatemala in March 2019. President Higgins led tributes to Sally, who was a close personal friend. (Photo: Garry Walsh / Trócaire)
5. 2FM's Keith Walsh lends a hand on the farm with Patricia (36) in Zomba, Malawi. Patricia is one of many farmers in the area to have been supported by Trócaire to improve crop production. (Photo: Alan Whelan / Trócaire)
6. Armagh's All-Ireland winner and professional counsellor Oisín McConville

gives a Gaelic football training session to young Palestinian refugees in the Aida refugee camp in Bethlehem. (Photo: Garry Walsh / Trócaire)

7. The Wrafter Family Band and George Murphy sing Christmas songs at the GPO to support One4All's Trócaire Christmas gift card. (Photo: Garry Walsh/Trócaire)
8. Allannah Ní Lonnargáin (left) and Anna Ní Athairne, both from Limerick, were two of the winners at the 2019 Trócaire/Poetry Ireland competition. (Photo: Garry Walsh / Trócaire)
9. Micheál Martin, then leader of the opposition and now Taoiseach of Ireland, visits the Trócaire Bloom garden, which highlighted the damage being done to the land of indigenous people in Central America by large corporations. (Photo: Garry Walsh / Trócaire)
10. Sr. Bridget Tighe in Jerusalem with Christmas cards sent to her by Trócaire supporters in Ireland. Originally from Sligo, Sr. Bridget has supported vulnerable communities in the Middle East for over 25 years (Photo: Garry Walsh / Trócaire)

10



## GOAL 6: INNOVATION, LEARNING AND IMPROVEMENT

**Outcome 1:** An environment of innovation and research is cultivated within Trócaire's programmes.

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**Outcome 2:** An integrated country approach built on a foundation of rights and empowerment is adopted across Trócaire programme countries.

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**Outcome 3:** Trócaire engages in evidence-based decision-making and continuous learning and improvement.

Research, innovation and learning are core to how Trócaire goes about its work. We believe in analysing the problem and potential solutions to ensure we are having the highest levels of impact.

In March 2019, Zimbabwe and Malawi were badly impacted by Cyclone Idai. Trócaire responded to the cyclone by distributing emergency relief to communities affected. After the passing of the initial crisis, we developed two research papers, one for each country, looking at how to build resilience to these disasters.

The papers highlighted the importance of agro-ecological practices for preparing communities for climate shocks. These papers are examples of how Trócaire reflects on situations to gather learnings to inform future actions. Last year, we also launched a research project jointly with the International Institute for Environment and Development (IIED) to support our programming to address the specific constraints and opportunities for women-headed households.

We undertook several other research projects in our countries of operation. In Nicaragua, for example, we have worked with partners to develop projects analysing the strategies women use to obtain access to land.

In March 2019 we launched 'On the Campaign Trail', a

research report documenting the experiences of women candidates in the 2018 national elections in Sierra Leone. The report documents the challenges facing women and provides a number of key recommendations to help NGOs and the political system to better support and encourage women into politics. This research was not only widely disseminated in country, it was also presented at the Political Science Association of Ireland 2019 conference and has been used as core reading material for undergraduate Gender and Development Studies students in NUI Maynooth.

Our women's empowerment work focuses on changing social norms at family and community levels to address gender inequality and create an environment for women to participate in decision-making. To support this work we have developed a novel set of ten social norm principles and a set of resources called Masidama, which means 'thinking differently' in Limba, one of the indigenous languages of northern Sierra Leone.

We also encourage a culture of innovation in our programmes. One such innovation in 2019/20 was our use of agro-ecology to support South Sudanese refugees in the Palabek camp in northern Uganda. Working with our partner, Africa Women Rising (AWR), we have developed perma-gardens as part of our humanitarian response.





Perma-gardens combine components of permaculture and bio-intensive agriculture to maximize production on a small amount of land. It is designed to work in both the rainy and dry seasons. AWR won the 2019 Permaculture Magazine prize for “creative long-term solutions to help solve the food security problems” in the Palabek settlement.

Innovations can also be seen in our work in Ireland. 2019 saw the launch of our new podcast, ‘The World Etc.’, bringing voices from our programmes to Irish audiences in a new way. We are also using digital technology to innovate in our outreach, moving away from printing physical

resources and moving all our materials online for people to download.

### Looking forward

Summer 2020 will see us develop a new strategic plan. As part of this process, we are undertaking research into all the factors – internal and external – that impact and influence our work. This research is critical for the development of a new plan to guide Trócaire over the coming years. Our new plan will guide Trócaire through a rapidly changing world.

Agusti (33) tends to his perma-garden in the Palabek camp for South Sudanese refugees in Uganda. Trócaire’s partner African Women Rising won the 2019 Permaculture Magazine prize for “creative long-term solutions to help solve the food security problems” (Photo: Sarah Fretwell)

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**Perma-gardens combine components of permaculture and bio-intensive agriculture to maximise production on a small amount of land.**

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## GOAL 7: EFFECTIVE PARTNERSHIPS

**Outcome 1:** Trócaire has diverse, relevant and institutionally strong portfolios of partners that can deliver innovative and impactful programmes in an accountable manner.

**Outcome 2:** Trócaire is working in collaboration with networks and preferred strategic partners in our countries of operation, in Ireland and globally, in order to achieve greater programme impact, more stable funding and greater policy influence.

Partnership is fundamental to our values, beliefs and ways of working. We strongly believe that our role as a northern NGO is to support local organisations in the developing world and help them flourish. We do not impose solutions or deploy large teams of Irish staff or volunteers to implement programmes.

Rather, we identify local organisations already working to improve their communities and do what we can to strengthen and support their work.

Our work with our partners goes far behind a funding relationship. We partner with local organisations to provide technical support, strengthen performance and maximise impact.

We work with over 400 partners of varying type, size, capacity and experience. They include community-based organisations, local and national NGOs, missionaries, civil society networks, cooperatives and social movements. A list of Trócaire's 50 largest partnerships by grant size is included on page 116.

Approximately one-third of our partners are Catholic Church organisations. The remaining partners are a diverse mix of faith-based and secular organisations. A significant number of Trócaire's partnerships are fostered through the Caritas Internationalis Confederation, of which we are a member.

We use the Partner Capacity Assessment & Support Framework (PCAS) to guide our approach to partner capacity strengthening. This tool allows us to analyse the capacity, strength and sustainability of a partner organisation, showing us on which area they require most support.

In Myanmar we used PCAS to strengthen two partners, the Kachin Conservation Working Group (KCWG) and the Htoi Gender and Development Foundation. As a result of this work, KCWG developed a five-year strategic plan, a theory of change and an organisational risk register. Htoi, meanwhile, were supported to strengthen their monitoring and evaluation. As a result of this extra support, Htoi has reported feeling more confident to present projects to new donors due to a clear articulation of the change they desire through the use of a logic model and results framework.

We see the nature of partnership evolving over the coming years. Trócaire is committed to localisation, which is the process of shifting power towards greater local leadership of humanitarian and development processes. A key part of this is building the capacity of our partners to enable them to access funding streams independently of Trócaire.



For example, we have worked with Karuna Mission Social Solidarity (KMSS) in northern Myanmar since 2012. Last year, our focus has been on enabling KMSS to take up management of a large multi-year grant as a primary recipient, under the Humanitarian Assistance and Resilience Programme (HARP). This ambitious and important step has seen a fundamental shift in the partnership between KMSS and Trócaire.

Similarly, in Sierra Leone we have supported a number of local partners to become direct recipients of EU funding, with Trócaire taking on a technical support role. This is an evolution of the partnership approach where partners are supported to access and manage funding streams as opposed to Trócaire being the lead grant recipient.

## Looking forward

We believe the role of international NGOs is changing. As well as building the capacity of our partners, we are committed to assisting them to access funds independently of us. This commitment to localisation will be central to our work in 2020/21 and beyond.

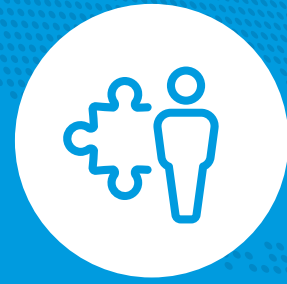
We have also been engaging extensively with partners on the formulation of our new strategic plan. The plan, which will be released in early 2021, will have partnership at its heart.



Guatemalan activist Abelino Chub Caal being awarded Trócaire's 2019 Romero Award in Cork. The Romero award, named in honor of the late Oscar Romero, is given in recognition of outstanding human rights work by a Trócaire partner. Abelino was wrongfully imprisoned for over two years due to his efforts to defend the land rights of indigenous Guatemalan communities before being cleared of all charges.

(Photo: Gerard McCarthy)

# PARTNERSHIP IN ACTION



116 partners responded anonymously to a Trócaire survey requesting feedback on our approach to partnership.

**Our relationship with Trócaire has made us more prepared to manage the changes in foreign aid or other external shocks that are beyond our control**

**71%** agree

**17%** neither agree nor disagree

**11%** disagree

**To what extent (1 meaning never and 10 meaning always) does Trócaire act on the feedback you and others provide?**

**96%** scored 6 or higher

We also sought their opinions on an anonymous basis...

## On our partnership:

"Trócaire respects our opinions and supports us in applications for funding"

"Trócaire requests us to present action plans and budgets. They do not force any activity but accept the local reality and assists the effort. Trócaire treat its partners as equal. We do not feel like we are a junior partner."

"Trócaire has built our organisational capacity through continuous capacity building. We have managed to establish better policies like the financial, procurement and safe-guarding guidelines."

"All Trócaire decisions are made after assessments are made on the ground. So partner organisations have ample opportunity to give feedback. They are also urged to do so regularly."

"We consider Trocaire as strategic partners because of their strong focus on institutional capacity development and flexibility. They strongly believe in equal footing in partnership."

"Trocaire shows us a lot of respect and does not interfere with our work by overburdening us with reports, meetings, check-ins, etc. They let us do our work with an appropriate amount of contact and reporting relative to the size of the most recent grant we received."

## On the importance of localisation...

"Aid in the hands of local organisations leads to efficient and effective use of resources because of lower operational costs. The local NGOs also know more about the local needs of the people."

"Localisation can only have positive effect. It will create ownership feeling and will empower communities and Civil Society development actors."


"The overhead costs of local organizations are lower than international ones. Therefore the possible impacts of local NGOs will be greater even with little funds."

"This [localisation] positively helps the communities to be sustainable and to be fully dependent on themselves rather than outsiders."

"It will promote community ownership of programmes and this will foster sustainability. It will also promote capacity strengthening among the local organisation."

"It will enable the local partners to address directly the needs of the community without outside influence."





Stella Muihe in Chikwawa, Southern Malawi. Her village is one of five that are now accessing safe water thanks to a solar powered pump providing water to 900 households. This project is funded by the Scottish Government in collaboration with Trócaire, SCIAF and CADECOM Mangochi. (Photo: Alan Whelan/Trócaire)

## GOAL 8: INCREASED SCALE AND INCOME

**Outcome 1:** Trócaire has increased and diversified institutional funding income.

**Outcome 2:** Public income is increased with an emphasis on attracting new donors and dependable income sources and on deepening engagement and growing income amongst existing supporters.

**We are extremely grateful for the support we receive all over Ireland, north and south. Public donations are the life-blood of Trócaire and without this support we would not be able to do what we do.**

In 2019/20 we raised approximately €64m from the Irish public and our institutional funding partners. We experienced a slight dip in funding from both sources, which is reflective of a very competitive and difficult fundraising environment.

We continue to record huge levels of support from the Irish public. We are extremely grateful for the support we receive all over Ireland, north and south. Public donations are the life-blood of Trócaire and without this support we would not be able to do what we do. Overall public income was at 99% of income achieved in 2018/19.

Both of our major public fundraising campaigns performed very well. Our 2019 Lenten Appeal saw €8.3m donated by the public. This represented a 10 per cent increase on the 2018 campaign. The Christmas Appeal, meanwhile, saw €2.3m donated. This was very close to the 2018 Appeal, which saw the highest ever level of Christmas donations.

The support of monthly donors held steady on €4.4m (2018/19: €4.4m). While last year saw over €0.91m donated to Trócaire in response to direct mail letters, which represents a 22 per cent increase on the previous year of €0.88m.

Across our donor communications we further increased our emphasis on

thanking and reporting back on the powerful human impact of the generosity of people across the island, as well as showing them how they can help.

While our major campaigns all performed very well, we did record an overall decrease in our public income. This is accounted for by a dip in legacies – from a record high in 2018/19 – and relatively low levels of humanitarian donations. There was one humanitarian appeal in 2019/20 following the impact of Cyclone Idai in southern Africa.

From an institutional perspective, we received €40.7m from institutional funding partners in 2019/20 (2018/19: €45.8m). This breaks down as:

- €29.6m from governmental organisations (2018/19: €32m)
- €5.8m from other funders (2018/19: €7.6m)
- €5.3m from the Caritas network (2018/19: €6.2m)

Of the €29.6m secured from governmental organisations, €21.7m of this was from Irish Aid (2018/19: €21.5m). The majority of this (approximately €17m) was allocated for long-term development work under the Irish Aid Programme Funding scheme, with the remainder (approximately €5m) allocated towards emergency response. This breakdown mirrored the allocations between development and humanitarian in 2018/19.



The Irish Government continues to be Trócaire's single largest donor, contributing 34 per cent of total organisational income. Irish Aid's continued support is vital and we are grateful for the strong relationship that exists.

There is further analysis of our 2019/20 income in the Financial Review section on page 72.

## Looking forward

The Covid-19 crisis hit during the early weeks of the 2020/21 financial year. The current year is expected to be a very challenging one from an income perspective. The likelihood of an economic recession will limit public donations, while the prospect of cuts to government aid budgets will also affect overseas development organisations.

We are anticipating a drop in income in 2020/21 as a result. However, a more dramatic fall in income has been mitigated already by early actions and agility. We will continue to strive to make the most of all funding opportunities in 2020/21.

Digna, who featured on the Trócaire box in 2011, pictured with her mother and father, Carmen and Carlos. Today, she is 13-years-old and doing well at school. Her dream is to own her own hair salon. (Photo: Giulia Vuillermoz / Trócaire)



	2019/20	2018/19	2017/18	2016/17	2015/16
<b>General public donations</b>	<b>€21.9m</b>	<b>€22.0m</b>	<b>€23.6m</b>	<b>€21.3m</b>	<b>€22.1m</b>
Lent	€8.3m	€7.6m	€8.7m	€7.4m	€8.3m
Christmas	€2.3m	€2.3m	€2.1m	€2.1m	€1.9m
Committed Giving	€4.4m	€4.4m	€4.6m	€4.8m	€5.3m
Legacies	€3.8m	€4.6m	€3.3m	€2.8m	€2.8m
Other public fundraising	€3.1m	€4.6m	€4.9m	€4.2m	€3.8m
<b>Humanitarian appeals</b>	<b>€1.0m</b>	<b>€1.2m</b>	<b>€5.5m</b>	<b>€0.9m</b>	<b>€2.8m</b>
<b>Institutional funding</b>	<b>€40.7m</b>	<b>€45.8m</b>	<b>€45.8m</b>	<b>€40.1m</b>	<b>€40.5m</b>

## GOAL 9: AN ACCOUNTABLE AND EFFECTIVE ORGANISATION

**Outcome 1:** Trócaire can be held to account by our key stakeholders for delivery of our commitments to them.

**Outcome 2:** Trócaire is an efficient and effective organisation which gets the best value from our financial resources.

**Outcome 3:** Trócaire continues to attract and retain skilled, motivated and empowered staff.

**While it has always been a cornerstone of our work, a renewed focus on accountability in the current Strategic Plan has seen us make strides towards further improving our processes**

Accountability is one of Trócaire's core values, and it is one we try to embed throughout our work and our relationships, with donors, supporters, communities and each other.

While it has always been a cornerstone of our work, a renewed focus on accountability in the current strategic plan has seen us make strides towards further improving our processes. While the trend is being increasingly demanded by funders, Trócaire's commitment to accountability and transparency is being driven by our own internal culture and a belief in being accountable to communities, partners, funders and each other.

This annual report is in itself a key accountability and transparency mechanism. We ensure our annual report includes all key financial information relating to how we generate and spend funding, as well as reporting on issues such as fraud and safeguarding. In 2019 we won two major awards – the Carmichael Centre Good Governance Award and the Chartered Accountants of Ireland Award – for the quality of our annual report.

There are further details on the range of regulatory and voluntary codes that Trócaire adheres to and the other processes that it engages with to strengthen accountability on page 68.

Safeguarding is an area we have invested heavily in over recent years. The people we work with need to know that they are safe and protected. As an organisation, we must be accountable to them.

In 2019/20 we continued to train and support staff and partners on safeguarding policies and processes. Encouraging a culture of accountability, within Trócaire and amongst our partners, inevitably leads to increased demands for further support. We have now put in place a surge mechanism to assist with investigations or to allow Country Directors to focus on investigations.

We also commissioned an external review of our safeguarding work to determine its effectiveness. This review, conducted by GCPS Consulting, endorsed the "clear and robust" framework of policies and procedures and the high levels of compliance with best international practice. There is further commentary on safeguarding on page 66.

Internally, we have also improved accountability. With continued support from Transparency International (TI) Ireland, a new Whistleblowing (Protected Disclosures) Policy was approved in August 2019. Through TI's Integrity at Work programme, Trócaire received training and support in strengthening an organisational Speaking Up culture.



We are also committed to reducing the impact of our activities on the environment through our GLAS initiative. In 2019 we recalculated our carbon footprint using updated methods in partnership with a carbon specialist. We are now more confident in our carbon footprint figures and will use our 2019 data and carbon footprint as our new baseline.

Our total emissions in 2019 were 1,796 tonnes. Our data collection has been disrupted by the Covid crisis, but for 2019, we expect flights to make up 76 per cent of our footprint, with energy making up 10 per cent, road travel nine per cent, and paper five per cent.

Regarding effective use of resources, we have strengthened our budgetary

processes through use of a multi-annual financial framework. We have also adopted the Value for Money (VfM) framework. In line with the UK Department for International Development's (DFID) definition, we understand VfM as the maximisation of each euro spent to improve programme participants' lives. See page 76 for further details.

Attracting, retaining and motivating staff is a key outcome under this Goal area. For the last number of years we have been taking part in the Great Place to Work process to ensure we are doing just that. In 2019 Trócaire was officially certified as a Great Place to Work following an analysis of the staff survey results.

## Looking ahead

Our intention is to gain external certification of our accountability culture through the Core Humanitarian Standards (CHS), which is the internationally recognised accountability standard for the development and humanitarian sector. We made good progress in 2019 against 75 actions required for certification. We will continue to push for this goal in 2020/21.

Reducing our carbon emissions will be a key focus for 2020/21 and beyond. The Covid crisis has led to a sharp reduction in our aviation emissions, and we are developing our carbon management strategy accordingly. We are working towards an ambitious target of 50 per cent reduction on our 2019 footprint by 2030.



Trócaire's team in Myanmar. We seek to motivate and empower staff across the world. In 2019 Trócaire was recognised as one of the top 25 medium-sized Great Places to Work in Ireland.

# REPORT OF THE TRUSTEES

## Structure, Governance and Management

### REGISTRATION AND CONSTITUTION

Trócaire is the overseas development agency of the Catholic Church in Ireland. It 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 and with a Charities Regulatory Authority Number 20009601.

Trócaire was established to express the concern of the Irish Catholic Church for injustice in the developing world. Trócaire is governed by a Trust Deed dated 18 December 1973, as amended on 14 June 2001, 19 October 2010 and 5 December 2019.

### GROUP STRUCTURE

Trócaire (Northern Ireland) is a subsidiary of Trócaire. It is a registered charity in Northern Ireland (Charity Commission Number NIC 103321) and it is a Company Limited by Guarantee registered in Northern Ireland (Company Number NI021482). The directors and members of Trócaire (Northern Ireland) agreed amendments to that company's Memorandum & Articles of Association during the year, but these were not completed until after the year end (3<sup>rd</sup> April 2020), as they were pending approval from the Charity Commission for Northern Ireland.

Trócaire registers its country

offices with the appropriate national authorities in the countries where it operates. These country offices are branches of Trócaire.

Throughout this Annual Report financial information, activity reports and narrative information refers to the activity of the whole group except where specifically stated otherwise. The Trócaire (Northern Ireland) Annual Report is published separately and is available to view on the Trócaire website.

### POST YEAR END RESTRUCTURE

During the year, the board and trustees of Trócaire agreed to a legal restructure which would change Trócaire from being a Trust to be a Company Limited by Guarantee. The key reasons for the incorporation of Trócaire as a Company Limited by Guarantee are as follows:

- To make it easier to access funding (certain funding streams are available to companies but not to Trusts);
- To make it easier to receive property as a donation and to manage such gifts;
- To make it easier to register country offices (a company is a more recognised structure globally);
- To make it easier to comply with current charity law

and best practice governance standards.

A new Company Limited by Guarantee called Trócaire was established on 21 November 2019 following the consent of the Episcopal Conference. Its company number is 661147. It is registered with the Charities Regulatory Authority in Ireland and its charity number is 20204842. It has a charity tax exemption and its tax exemption number (CHY number) is CHY22508.

The seven members of the new company are the same individuals as the seven trustees of Trócaire, the Trust. The thirteen directors of the new company are the same individuals as the thirteen directors (board members) of Trócaire, the Trust. A transfer agreement was made between the Trust and the company to transfer all operations, assets, contracts, liabilities, branches and its subsidiary [Trócaire (Northern Ireland)] from the Trust to the company on 1<sup>st</sup> March 2020, and this took place after the year end for this Annual Report. It is expected that Trócaire "the Trust" will wind-up in 2021.

Throughout this report the term "Trócaire" is used for the operations and activities of both organisations. In the period up to 29<sup>th</sup> February 2020, the operations and activities took place in the Trust and its subsidiary. From 1<sup>st</sup> March



2020 onwards the operations and activities took place in the Company Limited by Guarantee and its subsidiary. In most instances in this report it isn't necessary to distinguish between the two organisations as the management of the operations and activities continued without interruption after the transfer. In certain instances, such as in the disclosure notes of the financial statements, it is necessary to specifically refer to Trócaire "the Trust" and Trócaire "the company limited by guarantee"

## TRUSTEES AND BOARD

Trustees are appointed by the Episcopal Conference. There are seven trustees, each of whom must be an Archbishop or Bishop of the Irish Hierarchy. The trustees appoint a board consisting of up to 14 members to advise and assist them in the governance of Trócaire. The members of the board are subject to retirement by rotation, having held office for three years consecutively. No member of the board other than a trustee or an ex-officio member shall hold office for longer than six years.

The trustees during the financial year 2019/2020 were as follows;

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Archbishop Eamon Martin  
(Chair)

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Archbishop Diarmuid Martin

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Archbishop Kieran O'Reilly

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Archbishop Michael Neary

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Bishop John Kirby  
(Retired October 2019)

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Bishop William Crean

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Bishop Noel Treanor

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Bishop Dermot Farrell  
(Appointed October 2019)

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Ma Soe from Kyone Sein village receives a water bucket from Trócaire's partner ALARM following flooding. (Photo: Lawi Nyan)

The trustees meet annually to receive the annual report and audited financial statements of Trócaire. Other meetings take place as required. The last AGM was held on 26 June 2019. The trustees also met on 18 November 2019. At the November meeting, the trustees approved the establishment of a new Company Limited by Guarantee called Trócaire. They approved the transfer of assets and operations of Trócaire to this new company as referred to in the Post Year End Restructure note above. The Trust Deed provides that the CEO is the Secretary to the Trustees. She is assisted in this role by the Director of Corporate Services.

The board schedules six formal meetings a year. One of these meetings takes place over a weekend to allow time for the members of the board to develop a deeper understanding

of the work of Trócaire both in Ireland and overseas.

The Trust Deed stipulates that there should be one ex-officio member of the board, the Executive Administrator of the Commissions and Agencies of the Irish Episcopal Conference. It also provides for two bishops to be board members, including the Chair of the Board. The Director of Corporate Services serves as Secretary to the Board.

The following are the profiles for the board during the financial year 2019/2020:

**Bishop William Crean** has served as Chairman of Trócaire since March 2013. He was ordained Bishop of Cloyne in January 2013. He was a founder director of Radio Kerry. He served for two years as Chairperson of the Adult Religious Education National Association (ARENA).

He served as curate of Glenbeigh and Killorglin and he has served as Parish Priest in Castlegregory/Cloghane and in Cahersiveen. He is committed to dialogue between faith and modern culture.

#### **Archbishop Kieran O'Reilly**

**SMA** is the Archbishop of Cashel & Emly. After ordination as a priest he served for two years in pastoral ministry in the Archdiocese of Monrovia, Liberia. In 1980 he was sent to the Pontifical Biblical Institute, Rome, where he obtained his Licentiate in Sacred Scripture. He was subsequently Professor of Biblical Studies at the seminary in Ibadan, Nigeria. From 1990 to 1995 he was a member of the Provincial Council of the Irish Province of his congregation. In May 1995 he was elected Vicar General and in 2001, Superior General of the Society of African Missions, serving two terms. He serves in a variety of roles, including Episcopal Secretary, Chairman of the Council of Missions and Member of the Standing Committee.

**Harry Casey** is an ex-officio member of the board representing the Irish Episcopal Conference. He studied Philosophy, English, Theology and Education at The Pontifical University of Ireland and NUI Maynooth and did his postgraduate studies in Rome. He worked for 18 years as a secondary teacher in St. Patrick's Classical School, Navan, Co. Meath and also served as diocesan adviser for post primary catechetics in the diocese of Meath. He is currently Executive Administrator of the Commissions and Agencies of the Irish Episcopal Conference.

**Chris Queenan** is a retired senior executive with global experience in banking and

consumer finance. In his most recent role with GE Capital Chris led the internal audit function, providing independent assurance to the US Audit Committee and Management Board. The function comprised 150 auditors across 12 countries covering consumer and commercial activities with assets of approx. \$90bn. Chris is a member of the Audit Committee Institute and the Institute of Chartered Accountants in Ireland.

**Conall O'Caoimh** is a founder of Value Added in Africa (VAA), an Irish registered charity. VAA's mission is to build a channel into European markets for African-made value-added goods. Previously Conall worked as a consultant to many Irish NGOs on projects relating to strategic planning, project evaluation, policy, training, consortium building and funding. He was Chair of the Debt and Development Coalition at the time of the Jubilee Campaign. He received ministerial appointments to the National Trade Advisory Forum and on the National Consultative Committee on Racism and Interculturalism. He has degrees in Economics and Politics and in Liberation Theology; an MA in Development Studies and a Higher Diploma in Philosophy and in Community Leadership.

**Gerry Culligan** has been Commercial Director of Iarnród Éireann/Irish Rail since 2012 with responsibility for revenue growth, customer experiences and marketing and sales operations. He is also responsible for Rosslare Europort and the Rail & Road Freight divisions of the company. Gerry has over 30 years commercial, financial and management experience across a number of industries, holding senior Executive Director roles with Aviva, Eircom and Mars

Ireland. He was previously non-executive Chairman of Eircom Phonewatch and Director of the Eircom Employee Share Ownership Trust. Gerry is a Non-Executive Director of Carmichael, a leading specialist training and support body for non-profits in Ireland. Gerry chairs Trócaire's Funding and Public Engagement Committee.

**Sandra Lawler** is the founder director of the Alternatives Group, a business that was set up in 2000 and provides flexible marketing, digital and leadership talent solutions. Sandra and her co-founder were finalists in the Ernst & Young Entrepreneur of the Year, were previous recipients of the Image/Sunday Times Female Entrepreneur of the Year and won the Chambers Ireland Best SME CSR Award for their CSR initiative, Marketing for Change. Sandra is a member of the Institute of Directors, the Marketing Institute of Ireland. She is also a mentor with Social Enterprise Ireland.

**Rosemary McCreery** had a long career in international development with UN agencies. With UNICEF, she worked in Togo, Madagascar, Indonesia and Romania to develop programmes to improve the health and well-being of women and children and their protection. Rosemary served as Director of the Cambodia Office of the UN High Commissioner for Human Rights from 1998-2000. In 2000 she returned to UNICEF to head the office for Russia, Ukraine and Belarus until 2003. Rosemary was appointed UN Assistant Secretary General for Human Resources Management in 2003. After retiring from the UN in 2007, she continued to work internationally in the field of child rights and child protection. She served for six years on



the board and as Chair of the International Service for Human Rights, a Geneva-based NGO. She has served since 2016 as a lay member of the Mental Health Tribunals established under the 2001 Mental Health Act. Rosemary became a member of the International Programme Advisory Committee in 2014 and now chairs that committee. During 2018 and 2019 she also chaired on an interim basis the Organisation and Human Resources Committee and the Nominations Committee. In early 2020, Bishop Crean appointed Rosemary as the Deputy Chair of the board.

**Sister Carmel Flynn** is a member of the Sacred Heart Congregation. She began her international work in Uganda teaching in a school run by the order, where she later served as headmistress. She completed a Masters in the US and returned to Uganda to become head of a secondary school in Karamoja, the poorest part of the country and a place experiencing considerable violence and civil conflict. She later spent a year in Indonesia, including teaching in an Islamic university, before returning to Ireland. Sr. Carmel chairs a committee in the Sacred Heart Congregation which provides funding to development projects around the world. She is also the congregation's liaison with Misean Cara for programmes in Kenya and Uganda.

**Annette Honan** taught as a post-primary teacher before becoming engaged in justice education full-time, firstly as Education Officer with the Columban Justice and Peace office, Dalgan Park, and later as Coordinator of Education and Campaigns with Trócaire (1995-2002). She has extensive experience working in advocacy

and education with both Irish and international NGOs. Currently, Annette works for the National Council for Curriculum and Assessment (NCCA) where she has been responsible for developing and supporting the curriculum in Leaving Certificate Politics and Society as well as junior cycle Religious Education, Civic Social and Political Education (CSPE), Philosophy and Wellbeing. She also serves in an advisory role with Worldwide Global Schools and Irish Aid Civil Society and Development Education Unit.

**David Donoghue** was one of the Irish Government's negotiators for the Good Friday Agreement. He has served as Irish Ambassador in Russia, Germany and Austria. From 2001 to 2004 he was the Director General of Ireland's development co-operation programme (Irish Aid) and oversaw in this capacity a programme growing significantly in budget allocation and thematic and geographic range. He also served as Political Director from 2009 to 2013, a post which gave him responsibility for Ireland's overall foreign policy. From 2013 to 2017 David was the Permanent Representative of Ireland to the United Nations in New York. At the request of the President of the General Assembly, he served as co-facilitator (with Kenya) for the UN negotiations which led to the adoption of the 2030 Agenda for Sustainable Development in 2015. He also served as co-facilitator (with Jordan) for the negotiations which produced the New York Declaration on large movements of refugees and migrants, adopted at a special summit in September 2016. David retired from the Irish Foreign Service in September 2017.

**Emma Murray** is a Partner with PricewaterhouseCoopers LLP (PwC) and is audit partner for a number of businesses and charities in the United Kingdom and Ireland. She trained as a chartered accountant with PwC in Northern Ireland from 2000, became a member of Chartered Accountants Ireland in 2005 and a Fellow in 2015. Emma has worked as part of the Assurance practice of PwC for almost 18 years and in addition spent two years within Business Recovery Services dealing with businesses in financial distress. Emma's primary role is as a 'Responsible Individual' who provides assurance to companies in the areas of external audit with a focus on compliance with regulatory standards, governance and internal control. Emma was appointed vice chair of Chartered Accountants Ireland – Ulster Society in June 2020 and has been a main committee member for five years.

**Karen Dillon** is Chief Risk Officer, AIB Merchant Services and is a Fellow Chartered Accountant. She is a risk professional, corporate governance and regulatory specialist across financial services within Ireland and the UK. Karen trained as a Chartered Accountant with KPMG from 2000, became a member of the Chartered Accountants Ireland in 2004 and a Fellow in 2014. Karen has held many senior roles across assurance, risk and remediation positions across KPMG, AIB plc, RBS and Ulster Bank for the past 19 years. Karen has been a Director and lecturer for the Institute of Chartered Accountants for the past four years. Karen chairs the Audit and Risk Committee of Trócaire's board.

**Matt Walsh** is Executive Director of Human Resources for Allergan in Ireland. Prior to joining Allergan Matt was Director of Corporate Affairs with Trócaire. Matt has held senior HR positions in two high profile start-ups in biotechnology and hi-tech sectors. He was Associate Director of HR with Pfizer BioPharma (previously Wyeth BioTech) in Grange Castle in Clondalkin, HR Site Director for Xerox Europe in Dundalk and HR Manager for TEAM Aer Lingus and FLS Aerospace. He has also held various management roles in HR, organisational development and training and finance with Coca-Cola in Drogheda. Matt holds an MBA and an MSc in Human Resource Development and is a member of the Chartered Institute of Personnel and Development (CIPD). Matt chairs the Organisation and Human Resources Committee of Trócaire's board.



Bertita Cáceres, daughter of murdered human rights defender Berta Cáceres, takes Trócaire's business and human rights campaign to Stormont. Photo: Justin Kernaghan)

The following table shows attendance at the board meetings during the year:

Name	Appointed	Latest possible retirement	Eligible for Reappointment	Board Attendance
Bishop William Crean	March 2013	N/A	N/A	6/6
Archbishop Kieran O'Reilly	March 2019	N/A	N/A	3/4
Harry Casey	October 2004	N/A	N/A	6/6
Rosemary McCreery	June 2017	June 2023	June 2020	6/6
Christopher Queenan	June 2013	June 2019	N/A	2/2
Conall O'Caoimh	June 2015	June 2021	N/A	6/6
Gerry Culligan	June 2016	June 2022	N/A	5/6
Sandra Lawler	June 2016	June 2022	N/A	6/6
Sr Carmel Flynn	June 2017	June 2023	June 2020	4/6
Annette Honan	June 2018	June 2024	June 2021	5/6
David Donoghue	June 2018	June 2024	June 2021	4/6
Emma Murray	June 2018	June 2024	June 2021	5/6
Karen Dillon	June 2019	June 2025	June 2023	4/4
Matt Walsh	June 2019	June 2025	June 2023	4/4



There are five committees of the board. Each committee meets a number of times a year to provide specialised advice to the board. Board committees are made up of both board members and external members with broad and deep experience in their specialised area who volunteer their time to advise Trócaire. Each committee is chaired by a board member. Committee members attend an induction programme and visit our programmes overseas on occasion. The committees are:

### (1) The Organisation and Human Resources Committee

is responsible for giving advice to the board and management on organisational structure, human resources and the allocation of resources to ensure the objectives of the strategic plan are achieved within the approved budget.

During the year, the Organisation and Human Resources Committee had oversight and input into a number of key strategic and operational projects including:

- An independent review of the Human Resources, Learning & Development Division;

- An independent review of Trócaire's safeguarding arrangements and management of cases;
- Scoping and developing a new HR Management Information System;
- Supporting the Great Places to Work Initiative in Trócaire. In 2019 Trócaire was recognised as one of the top 25 medium sized Great Places to Work in Ireland;
- Support and advice on cost containment measures including voluntary redundancy processes implemented by Trócaire during the year.

### (2) The Audit and Risk Committee

assists the board by independently reviewing financial statements and the effectiveness of our internal controls. This Committee monitors the effectiveness of the external and internal audit functions and assists the board in determining the nature and extent of the risks it is willing to take in achieving its strategic objectives.

During the last financial year, the Audit & Risk Committee continued to have a major focus

on risk management. Their work included the following:

- Support and advice on annual financial planning, monitoring and review and on multi-annual financial forecasting and planning;
- Review and updating of Trócaire's policies and procedures on fraud, theft, corruption and bribery;
- Support on the management of risks connected with Brexit and in particular the Euro/Sterling currency risk;
- Examining in detail Information Security and Data Protection risks including actions and plans to mitigate these risks;
- Overview of internal and external audits, with a focus on continuing to improve the quality of the Annual Report as well the Annual Report for Trócaire (Northern Ireland).

## (1) ORGANISATION & HUMAN RESOURCES COMMITTEE MEMBERS

Name	Appointed	Latest possible retirement	Eligible for Reappointment	Committee Attendance
Rosemary McCreery (Interim Chair)	June 2018	June 2019	N/A	1/1
Matt Walsh (Chair)	October 2015	October 2021	N/A	4/4
Nicola McCracken	May 2017	May 2023	May 2020	4/4
David Cagney	March 2019	March 2025	March 2022	3/3
John Corbett	March 2019	March 2025	March 2022	2/3
Lorraine Kenny	March 2019	March 2025	March 2022	2/3

## (2) AUDIT & RISK COMMITTEE MEMBERS

Name	Appointed	Latest possible retirement	Eligible for Reappointment	Committee Attendance
Karen Dillon (Chair)	May 2017	May 2023	May 2020	5/5
Chris Queenan (Chair retired)	June 2013	June 2019	N/A	2/2
Donal Flynn	January 2015	January 2021	N/A	3/5
Fergal Power	January 2015	January 2021	N/A	4/5
Yvonne Hill	January 2015	January 2021	N/A	5/5
Denis Murphy	May 2017	May 2023	May 2020	5/5
John Farrelly	August 2019	August 2025	August 2022	3/3



**(3) The International Programmes Advisory Committee** (IPAC) fulfils an advisory, governance and supporting role:

- Advisory: The committee provides advice to the Director of the International Division and the Director of the Strategy, Programmes and Advocacy Division on policy and strategy.

- Governance: The committee oversees the implementation of Trócaire's programme work in line with the organisational strategic plan and reports on this to the board.
- Understanding of the field work of Trócaire and its impact on communities.

During the year, the key focus areas for IPAC were the Country Operating Model Review, strategic risks under its remit (including security and safeguarding in overseas programmes) and a focus on institutional funding strategies and progress.

Above: Flora Wanjeru, one of the beekeepers at the Kyenire Demo farm, a Trócaire-funded project teaching agro-ecological farming practices. (Photo: Gary Moore)



### (3) INTERNATIONAL PROGRAMMES ADVISORY COMMITTEE MEMBERS

Name	Appointed	Latest possible retirement	Eligible for Reappointment	Committee Attendance
Conall O'Caoimh (Chair retired)	May 2013	May 2019	N/A	2/2
Rosemary McCreery (Chair)	December 2014	December 2020	N/A	4/4
David Donoghue	December 2018	December 2024	December 2021	3/4
Nata Duvvury	October 2017	October 2023	October 2020	3/4
Sr Denise Boyle	December 2018	December 2024	December 2021	4/4
Harry Goddard	June 2019	June 2025	June 2022	4/4
Jane Anne McKenna	December 2019	December 2025	December 2022	1/1

#### (4) The purpose of the Funding & Public Engagement Committee

is to oversee the development, implementation and evaluation of the public fundraising and public engagement strategies. During 2019/2020 this committee oversaw the development of strategy for the Public Engagement and Fundraising and Marketing divisions. The committee provided expertise and insights in relation to return on investment and demonstration of impact across the Ireland-facing work.

RTÉ broadcaster John Creedon travelled with Trócaire to Guatemala as part of Lent 2019. He is pictured lighting a candle to remember indigenous people killed in the country's genocide. (Photo: Ciarán Gallagher / Trócaire)



### (4) FUNDING & PUBLIC ENGAGEMENT COMMITTEE MEMBERS

Name	Appointed	Latest possible retirement	Eligible for Reappointment	Committee Attendance
Gerry Culligan (Chair)	June 2016	June 2022	N/A	3/4
Sandra Lawler	June 2016	June 2022	N/A	4/4
Annette Honan	October 2018	October 2024	October 2021	4/4
Bronagh Twomey	May 2016	May 2022	N/A	3/4
Rachel Power	May 2016	May 2019	N/A	2/2
Ronan Morris	October 2016	October 2019	N/A	1/2
Salome Mbugua	September 2019	September 2025	September 2022	1/2
Ruairi McKiernan	April 2019	April 2025	April 2022	1/2

**(5) NOMINATIONS COMMITTEE MEMBERS**

<b>Name</b>	<b>Appointed</b>	<b>Latest possible retirement</b>	<b>Eligible for Reappointment</b>	<b>Committee Attendance</b>
Rosemary McCreery (Chair)	December 2019	June 2023	December 2022	2/2
Chris Queenan	June 2013	June 2019	N/A	2/2
Harry Casey	October 2004	N/A	N/A	4/4
Matt Walsh	May 2019	October 2021	N/A	3/3
Caoimhe de Barra	October 2018	N/A	N/A	4/4

**(5) The Nominations**

**Committee** is responsible for ensuring that the board is of sufficient size, composition and diversity to discharge its duties and responsibilities. The Nominations Committee also provides oversight of the membership of other board committees and the board of Trócaire (Northern Ireland), as well as supporting the Chair and Deputy Chair in ensuring there are strong processes in place to support board effectiveness.

During the year the Nominations Committee's work included the following tasks:

- Recruitment of two new board members;
- Recruitment of an entirely new Board of Directors for Trócaire (Northern Ireland);
- Recruitment of members and chairs across all board committees as required;
- Assisting the development of a board diversity policy and setting targets under this policy;
- Assisting board training and induction.

**BOARD OF DIRECTORS OF TRÓCAIRE (NORTHERN IRELAND)**

Trócaire Northern Ireland is a subsidiary of Trócaire. Before June 2019 Trócaire (Northern Ireland) had one external volunteer director, Karen Gallagher, who chaired the Board of Directors. The remaining directors were managers of the parent entity, Trócaire. These governance arrangements were reformed during 2019. Four new external volunteer directors were recruited. In recruiting these candidates, a broad skillset was considered to support the governance of Trócaire Northern Ireland. These new external volunteer directors were joined by two members of the Trócaire parent board who were also appointed as directors of Trócaire Northern Ireland. These two directors from the parent board and the Chair of the Board of Directors of Trócaire Northern Ireland were appointed as Company Members. The Head of Region for Trócaire Northern Ireland, Siobhan Hanley, serves as Company Secretary.

As noted on page 46 an updated constitution for Trócaire Northern Ireland was prepared and approved during the year. After approval of these changes by the Charities Commission for Northern Ireland, the updated constitution was put in place by a resolution of the Company Members on 3<sup>rd</sup> April 2020.

During the year the directors of Trócaire (Northern Ireland) provided oversight of the operations of Trócaire Northern Ireland. There was a focus on induction for new directors. The directors oversaw improvements to the financial statements and Directors' Report for the company for 2018/2019. The directors reviewed strategic risks to the organisation with a particular focus on Brexit-related risks. They reviewed Trócaire's Ireland Strategy with a particular focus on its applicability to Northern Ireland. The directors also reviewed the staffing structure of Trócaire Northern Ireland in light of both vacancies and voluntary redundancies.



## BOARD OF DIRECTORS TRÓCAIRE (NORTHERN IRELAND)

Name	Appointed	Latest possible retirement	Eligible for Reappointment	Board Attendance
Karen Gallagher (Chair)	June 2016	June 2022	N/A	3/4
Sr Carmel Flynn	June 2019	June 2025	June 2022	3/3
Emma Murray	June 2019	June 2025	June 2022	2/3
Dr Satish Kumar	June 2019	June 2025	June 2022	1/3
Martin O'Brien	June 2019	June 2025	June 2022	3/3
Tiarnan O'Neill	June 2019	June 2025	June 2022	2/3
Iris Pendergast	June 2019	March 2020	N/A	1/3
Caoimhe de Barra	October 2018	June 2019	N/A	0/1
Gus McNamara	June 2010	June 2019	N/A	1/1
Eamonn Meehan	February 2000	June 2019	N/A	0/1
Angela O'Neill De Guilio	March 2017	June 2019	N/A	1/1

### BOARD AND COMMITTEE DIVERSITY

During the year, the board approved a Board & Committee Diversity Policy Statement. The purpose of this policy statement is to ensure that diversity is considered when it comes to the recruitment of new board and committee members. It is also to ensure key objectives are developed and key targets are set, monitored, and reported on periodically.

Diversity in this instance is about ensuring Trócaire has board and board committee members with different backgrounds, perspectives and experiences. This brings diversity of thought which is vital at every level of the organisation.

The Nominations Committee is primarily responsible for setting targets for board and committee diversity and ensuring that these are monitored. The Nominations Committee has decided initially to focus on the three following areas of diversity:

#### GENDER

In Irish society and globally, women remain under-represented in leadership roles. As Trócaire's programme work includes a major focus on gender equality and women's empowerment, it should seek strong representation of women at board and committee level.

The Nominations Committee set a target range of between 40 per cent and 60 per cent female members of the board, committees and the Trócaire (Northern Ireland) board.

#### ALL-IRELAND PERSPECTIVE

Trócaire is an all-Ireland organisation. Although it is headquartered in the Republic of Ireland, Northern Ireland is a major element of Trócaire's support base. To ensure that Northern Irish society is reflected in the leadership of Trócaire, Trócaire should ensure that there are members of its board and committees from Northern Ireland. The Nominations Committee set that a minimum of one board member should be from Northern Ireland at all times.

	Male	Female
Trócaire Board (n)	7	6
Trócaire Board (%)	54%	46%
Trócaire (Northern Ireland) (n)	3	4
Trócaire (Northern Ireland) (%)	43%	57%
Board Committees (n) [excluding Board members]	8	8
Board Committees (%)	50%	50%



(l-to-r) Pauline Ciaita, Lucyline Lmbura and Madris Nginya with the savings lock box belonging to their savings and loan group in eastern Kenya. These groups are an important way to help women generate income. (Photo: Gary Moore)

There are currently two Trócaire board members from Northern Ireland.

#### ETHNICITY

As with many organisations in Ireland, the vast majority of board and committee members of Trócaire are of white Irish ethnicity. Trócaire's programme participants, partners and country office staff are primarily from Latin America, Africa, the Middle East and Asia. Trócaire aspires to recruit a number of board and committee members whose ethnicity reflects the diversity of the stakeholders that it serves and the diversity of society in Ireland and Northern Ireland.

The Nominations Committee agreed that the Funding & Public Engagement Committee and the International Programme Advisory Committee should aim to have at least two members

from such ethnic backgrounds, and that Organisation and Human Resources, Audit & Risk Committee and the Trócaire (Northern Ireland) board should aim for at least one such member. The aspiration agreed by the Nominations Committee is that such recruitment at committee level would support the recruitment of at least one member from such an ethnic background to the board by 2023. This timeframe was set based on the date of expected future board vacancies.

There is currently one director from a non-white Irish ethnic background on the board of Trócaire (Northern Ireland) as well as one such committee member from each of the Funding & Public Engagement Committee and the International Programme Advisory Committee.

#### BOARD RECRUITMENT

The Nominations Committee meets at least twice per year to identify and nominate candidates to the board as well as to review proposed new members of board committees. The Nominations Committee considers the skillsets required by the board as well as the need for diversity among board members. In advance of the June 2019 AGM, the Nominations Committee identified two candidates to fill the vacancies of one board member due to retire in 2019 as well as to lead board committees.

Karen Dillon and Matt Walsh were nominated and accepted as new board members. These nominations strengthened the board by bringing in additional risk management, financial management, human resources, accountability and organisational managements skills and



perspectives. Both candidates had served as external volunteer members of Trócaire board committees prior to this appointment. On appointment, Karen Dillon took over the Chair of the Audit & Risk Committee and Matt Walsh took over the Chair of the Organisation & Human Resources Committee. The nominees were considered from a gender balance perspective.

Archbishop Kieran O'Reilly was also appointed to the board by the Episcopal Conference to replace Bishop Ray Field who retired as a Bishop and board member. Archbishop O'Reilly is also a trustee of Trócaire. His vocation and life experience in the Society of African Missions gives him a particular insight into the work of Trócaire. This is one of three board appointments which are outside the scope of the Nominations Committee. The other two are the Chair of the Board and the Executive Administrator of the Commissions and Agencies of the Irish Episcopal Conference, who is an ex-officio member.

## TRAINING & INDUCTION

A comprehensive day of induction is offered to all new board members on their appointment to Trócaire to give new members an understanding of the breadth of Trócaire's work and core operations. Induction is provided by the executive leadership team as well as other staff members. The topics covered by induction include: Trócaire's strategic plan, international programming, public engagement, fundraising and marketing, finance, human resources and risk. The three new board members and the new committee members who were recruited in 2019/2020

went through this induction programme on 4<sup>th</sup> and 5<sup>th</sup> September 2019. This induction was also offered to existing board and committee members.

A half-day formal training for all board and committee members on charities governance provided by Chartered Accountants Ireland took place 4<sup>th</sup> September 2019. This training was co-designed with Chartered Accountants Ireland specifically to meet the needs of Trócaire. It focused both on the new Charities Governance Code as well as the Company Law requirements that would apply to Trócaire after the incorporation process. Training specific to Charities Law and Company Law in Northern Ireland is being sourced, and it is intended that this would be made available to the directors Trócaire (Northern Ireland) in 2020.

## BOARD & TRUSTEE FIELD VISITS

Board members are afforded the opportunity to travel internationally with members of Trócaire's executive leadership team on one occasion during their term. This is to view the implementation of programmes and to meet with communities, partners and local Trócaire staff. This supports board members to understand Trócaire's work overseas and to fulfil their oversight responsibilities. A trip for two board members to visit Trócaire in Somalia was scheduled in 2019. However, this visit had to be cancelled for security reasons.

In addition to the board visits, Trócaire occasionally facilitates international visits to Trócaire programmes for members of the Irish Episcopal Conference, which includes Trócaire trustees

and board members. In January 2020 Archbishop Eamon Martin (Chair of the Trócaire Trustees, Archbishop of Armagh, Primate of All Ireland) visited Trócaire's Country Office in Nicaragua. Bishop Noel Treanor (Trócaire Trustee, Bishop of Down & Connor), and Bishop Alan McGuckian (Bishop of Raphoe) travelled with Trócaire's International Director Sean Farrell to Israel and Palestine as part of the Holy Land Co-ordination group.

## CHARITIES GOVERNANCE CODE

The board considered the new Charities Governance Code at the AGM with the trustees as well as at board meetings. A draft compliance record form demonstrating Trócaire's compliance with the code was made available to board members in September 2019 in advance of the board training referred to above.

One of the core standards of the code, Standard 4.1 states that charities should: "Decide if your charity's current legal form and governing document are fit for purpose. Make changes if necessary, telling the Charities Regulator in advance that you are doing so."

This was completed through the incorporation processes. Following this restructure, the compliance record form was updated for the governance of the new Trócaire Company Limited by Guarantee. It was approved by the board of directors of this company on 3<sup>rd</sup> April 2020. In approving this compliance record, the board are satisfied that Trócaire is compliant with the Charities Governance Code.

## GOVERNANCE EFFECTIVENESS REFORMS

An external independent review of Trócaire's board was carried out in 2017 by corporate governance consultant Noreen O'Kelly. Most of the recommendations from this report were implemented in 2017 and 2018. Ninety-one per cent of recommendations were completed, with the remainder of recommendations either partially complete or recurring tasks. This report, the Charities Governance Code and the board training continue to provide guidance for further governance reforms.

In addition to the reforms referenced above, the terms of reference for the board Chair, Deputy Chair and Nominations Committee were reviewed and updated in order to clarify roles and responsibility for governance effectiveness reforms.

The board has private board-only sessions at the start and end of each meeting to enable members to openly discuss effectiveness without

the presence of the executive leadership team. The board also held a dedicated session in October 2019 where they self-evaluated board effectiveness. This self-evaluation has led to changes in the structure and content of meetings. The board calendar for 2020 was developed based on this self-evaluation. This calendar allows for more opportunity for the board to lead on strategic matters.

## DECISION MAKING

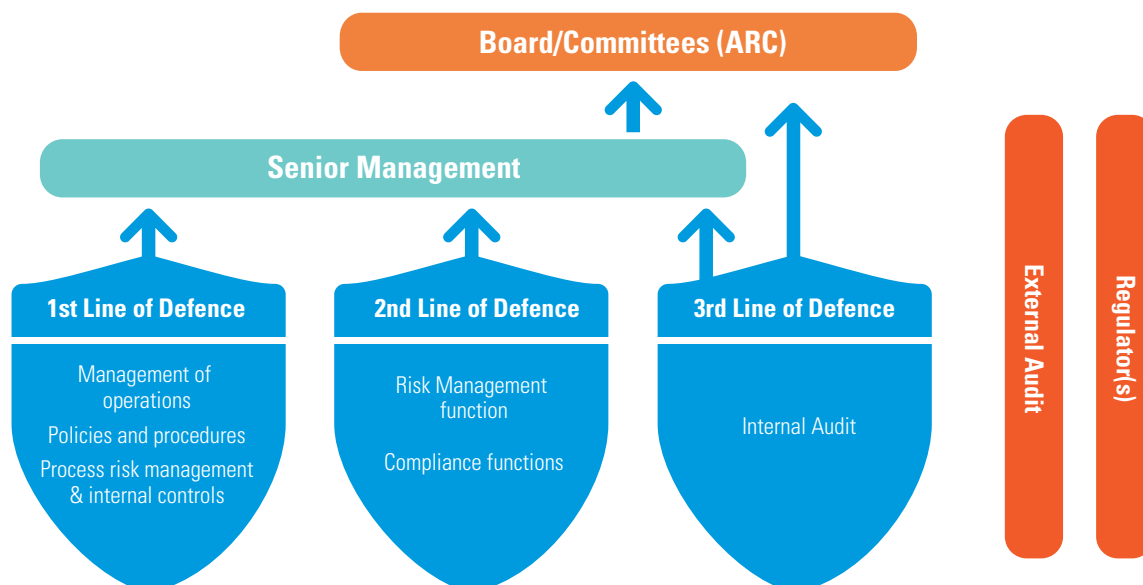
The trustees and board are the custodians of Trócaire's vision, mission and values. They approve strategy, structure, annual plans and budgets and ensure the organisation is effective and accountable. Terms of reference for the board provide details on the functions currently delegated by the trustees to the board. Each year at the AGM the board and executive leadership team make a detailed annual report to the trustees. The trustees appoint the CEO and have delegated a range of day-to-day decision-making powers to the CEO and the executive leadership team.

## RISK MANAGEMENT AND INTERNAL CONTROL

There is a three-line approach to internal control at Trócaire. The first line is the policies, processes and procedures for the management of operations. The second line is the risk management process, which seeks to identify gaps and exposures. The third line is the internal audit function, which independently monitors these first two lines.

Trócaire has established a comprehensive risk management process to ensure the organisation identifies, manages and mitigates risks in line with Trócaire's risk framework. This risk management process is an integral part of Trócaire's governance and management systems. Risks are regularly discussed and assessed at all levels in the organisation up to board and trustee level. Trócaire was awarded a Good Governance Award in November 2019 for Best Governance Improvement Initiative for its work in strengthening risk management.

### Three Lines of Defence Model



In the Three Lines of Defence Model, management control is the first line of defence in risk management and internal control, the various risk and compliance oversight functions established by management are the second line of defence, and independent assurance is the third



The risk management process begins with the trustees as they have primary responsibility for risk management within Trócaire. They are aware of the major risks and must be satisfied that control systems are in place to mitigate exposure.

The risk management framework involves risk identification, analysis, control, review and reporting. There are four levels of risk registers in place: organisational, divisional, country and programme level, and Northern Ireland. Management at each level ensure that risk analysis is part of the decision-making process. Significant risks are captured through the risk registers and escalated to the next level of management.

Board committees regularly examine strategic risks and report their findings and recommendations to the board. Risk reporting at board and committee level is carried out using heat maps and exception-based reporting to highlight emerging risks, significant shifts and longer-term trends. Each committee of the board has considered tolerance levels and no-go areas for the strategic risks. This work on risk tolerances enables the board to maintain a risk appetite statement for the organisation.

The executive leadership team is responsible for developing and executing the organisation's risk management process. The Director of Corporate Services role encompasses the role of Chief Risk Officer who is responsible for improving risk management processes.

In May 2019 the executive leadership team carried out a risk maturity assessment to determine ways to improve risk management in Trócaire.

The areas of risk management identified to focus on were in communications, training and staff support for risk management. Implementation of further risk management improvements in these areas are in progress.

## INTERNAL AUDIT

Trócaire has a dedicated Internal Audit Unit. Its aims are as follows:

- to provide independent assurance on governance, risk management and internal control processes;
- to provide a high quality internal advisory service;
- to help develop the organisation's capacity with regard to good governance, risk management and internal control through education/awareness training and related activity.

The internal audit function also provides important support and advice to the organisation in its duty to prevent, detect and investigate allegations of fraud or other financial wrongdoing.

The Head of Internal Audit reports directly to and has unrestricted access to the Chair of the Audit & Risk Committee. The scope of Internal Audit's work spans across all Trócaire geographic locations, all head office functions and Trócaire (Northern Ireland). Internal audit's work is not restricted to financial considerations; it embraces the range of risks facing a modern NGO.

During 2019/20, the Internal Audit unit undertook a series of audits including overseas audits in Honduras, Nicaragua, Democratic Republic of Congo and Sierra Leone. A number of corporate /

HQ audits were also undertaken, including a review of Trócaire's risk management arrangements, security (follow-up), creditor and internal payments / transfers. Audits of public income and institutional funding also commenced during 2019/20 and will be completed in 2020.

The internal audit plan for 2020/21 was initially agreed with Trócaire's Audit & Risk Committee in January 2020 and included provision for overseas audits and a number of HQ / corporate activities, such as budgetary control and procurement. However, the plan has since been re-written in the light of Covid-19 and now has additional focus on the continuity and control of critical processes and risk management. Planned overseas audits are likely to be affected by travel restrictions.

The service has been operating with a reduced staff due to a member of staff transferring to another unit during 2019 (due to return to Internal Audit in January 2021).

## Fraud, Corruption and Bribery

The Internal Audit unit also assists in investigating allegations and concerns of fraud or financial wrongdoing by partners or Trócaire staff and maintains a register of cases. Preventing, detecting, investigating and responding to fraud, bribery and corruption is a priority for Trócaire. Trócaire adopts a zero-tolerance approach and takes any allegation seriously. Trócaire has a range of mitigations in place to reduce the risk of fraud. The Fraud, Corruption and Bribery Policy was reviewed and a significant update took place during the year with detailed input from the Audit & Risk Committee.

The nature of Trócaire's operating environment gives rise, on occasions, to allegations and concerns of fraud or other financial wrongdoing. In such circumstances, the cases are investigated. The investigations are typically resourced in-country, with assistance from internal audit, HR (where cases involve staff) and the International Division. In 2019/20 financial year, investigations into 14 cases of allegations or concerns of fraud or other financial wrongdoing were completed.

There is a process to ensure donors are informed about cases when they arise and following completion of investigations. The cases and investigations that have arisen during the year do not point to a lack of organisational control; rather they reflect the environment in which Trócaire operates.

The Head of Internal Audit provides an annual assurance statement to the Audit & Risk Committee. The table below summarises the number of number of cases received and closed and prior year comparisons

Of the 12 cases received in the year, our own monitoring processes detected eight, with four coming to light via external sources.

The amount of fraud or potential loss verified from our overseas

operations was low. The table below provides more detail on such losses in overseas operations.

Separately, in Ireland, Trócaire experienced a loss of money due to the actions of a contractor during 2019/20 (net €59,606) who provided cash collection services to Trócaire. This contractor went into liquidation at a point when it still owed €73,397 to Trócaire. The directors of the contractor admitted in submissions to the High Court that they wrongly used client funds to meet their own cashflow needs. Trócaire recovered €13,791 through the liquidation process.

The contractor was registered with the Private Security Authority and had been engaged by Trócaire following a competitive procurement process in 2016. When Trócaire learned of the misappropriation of these funds, a report was

made to the Gardaí and Trócaire management provided a formal written statement. The case is still under investigation by the Gardaí. Trócaire has also made a complaint to the Office of the Director of Corporate Enforcement on this matter. Trócaire informed the donors connected with the affected funds and has sought compensation for the remaining loss under its insurance policies.

The loss of funds, including Ireland and overseas losses, represents 0.09% of expenditure in the year (2018/19: 0.03%).

**The amount of fraud or potential loss verified from our overseas operations was low.**

Losses in overseas operations	19/20	18/19
Value of potential fraud/loss (including unrecovered ineligible expenditure) following investigations.	€2,425	€14,277
Value of ineligible expenditure recovered following investigations (2018/19 figure was €11,251)	€14,611	€11,251
Cases where partnerships terminated following investigations	1	5
Cases where disciplinary action taken (internal)	1	1

Cases received and closed	19/20	18/19	
Number of Open Cases c/f end Feb 2019	5	3	Trócaire (3), Partner (2) – reported on in 2018/19 Annual Report
New Cases received in year	12	16	Trócaire (1), Contractor (1), Partner (10) (Note: 2018/19 figures were 5 Trócaire and 11 Partner)
Cases Closed in year following investigation	14	14	Trócaire (4), Contractor (1), Partner (9)
Open Cases as at 29 February 2020	3	5	Trócaire (0), Partner (3)



## CONFLICTS OF INTEREST

In 2018/2019, Trócaire's Conflict of Interest Policy was updated to reflect new guidance from the Charities Regulatory Authority as well as recent experiences of different units of Trócaire in managing conflicts of interest. There was no further update to the Conflict of Interest Policy during the financial year. The policy requires all Trócaire personnel including board and committee members, staff, volunteers, partners and relevant third parties to disclose actual or potential conflicts of interest. Trustees, board and committee members, and the executive leadership team make annual declarations of conflicts of interest. Guidance including worked examples have been prepared to assist managers and their teams in responding to conflicts of interest, and these have been translated into

Spanish and French. A dedicated e-mail address is used up to gather and record conflicts of interest across the organisation.

## RISK APPETITE STATEMENT

In June 2019 the Trócaire board approved a risk appetite statement. This statement was reviewed and updated in April 2020. The statement sets out a vision of the approach that the organisation will take to managing our key areas of risk in 2020/21. The board views risk appetite as the amount of risk they are willing to take or accept to achieve the organisation's strategic objectives. The statement is rooted in Trócaire's values and is aligned to Trócaire's strategic plan.



















Trócaire's value of courage underpins its risk appetite. This value is articulated in the current strategic plan as follows:

*"We are courageous in our struggle for a just world, speaking out strongly when we campaign with and for others. We encourage a culture of creativity and innovation that enables us to take risks while acting responsibly to deliver our goals."*

There are a number of characteristics of Trócaire's model of work that determine the inherent level of risk exposure of the organisation. These include: Trócaire's geographical scope, its partnership model, the programme areas of its work and its advocacy mandate.

The risk appetite statement articulates Trócaire's risk position across all of its identified strategic risks as well as some additional risk areas. The following chart summarises the relative appetite levels for these risk areas.

## Risk Appetite Levels

Courage in programming: Advocacy & campaigning on global justice Issues			High
Courage in programming: Humanitarian response programming			
Courage in programming: Partnership work in line with our social justice mandate			
Courage in programming: Innovation in programming to achieve quality impact			Open
Ambition to grow scale and mix of income: Maintenance and growth of public income and institutional funding			
Adaptivity to change			
Innovation to maintain Trócaire relevance			Cautious
Development & maintenance of ICT Systems			
Securing the financial stability of Trócaire and maintenance of financial Reserves			
Reputation and public trust			Low
Adequate development & mobility of staff			
Information security & data protection			
Response to global events (e.g. Brexit, Covid-19)			No appetite
Compliance with regulation, codes of conduct, grants			
Maintaining strong church relations			
Staff security and controls & staff well-being (protection from excessive workload)			
Fraud, bribery and corruption management			
Safeguarding of people in programmes from risk of abuse			

## PRINCIPAL RISKS AND UNCERTAINTIES

The top eight risks and uncertainties facing Trócaire are as follows:

### 1. Covid-19:

*The risk an unprecedented global pandemic causes major disruption to our employees and operations impacting business continuity, strategy, staff well-being, public income, donor income, cashflow and all front-line activities.*

Covid-19 emerged as a strategic risk to Trócaire in the last two months of the financial year. However, most of the disruption to Trócaire occurred post-year end. After it was identified as a strategic risk, a crisis management team was formed, a Covid-19 specific risk register was developed, and business continuity plans were created or refreshed across all business units.

The risks posed by the pandemic are both immediate and long-term. The immediate risks were managed by the crisis management team. Longer term risks were managed by the executive leadership team. The main impacts of Covid-19 are on staff health, security and wellbeing, financial sustainability and on international programming and humanitarian work. The latter is being mitigated through a comprehensive pivoting of programmes to prevent and address the effects of Covid-19 on health, food security, safety (e.g. risk of gender-based violence; risk to human rights defenders) and civil society space.

The impact of Covid-19 on post balance sheet risks have been

addressed in the risks below and in the financial review section on page 79.

The description of this strategic risk throughout the annual report has been prepared using the guidance issued by the Charities SORP Committee on 23<sup>rd</sup> March 2020.

The Trócaire board and all committees monitor and input into the Covid-19 risks specific to issues within their scope. The overall business continuity plan and movements in the Covid-19 risk register are presented and discussed with the board. Post-year end the board and many of its committees held additional meetings to provide effective governance oversight during the Covid-19 crisis.

### 2. Sustainable Finances:

*The risk that management and board fail to secure the financial position of Trócaire in a sustainable way*

During the financial year, starting in July 2019, Trócaire leadership identified a growth in the projected deficit compared to the annual budget. Early budget reviews identified projected income lower than budgeted and projected expenditure higher than budgeted. It became clear that after a number of years, a structural deficit would persist unless action was taken.

In response to these challenges Trócaire developed a multi-annual financial framework to plan finances for future years. This was used to assist in the development of the 2020/2021 budget. There were a series of cost cutting exercises carried out during the financial year. Two rounds of voluntary redundancies were initiated during the financial year and activity budgets were

reduced. At year end a plan was agreed to close the remaining structural deficit over three years in a manner which would keep Trócaire within its board-approved range for free reserves while still delivering on the mission of the organisation and protecting its stakeholders in so far as possible.

However, following the emergence of Covid-19 and the beginning of restrictions on movement and economic activity in Ireland in March 2020, Trócaire developed a revised plan called 'Securing the Organisation's Future'. Scenarios were developed based on the projected financial impact of the Covid-19 pandemic on Trócaire in the five years from 1<sup>st</sup> March 2020. As the first Covid-19 wave in Ireland occurred during Trócaire's Lenten campaign, which is the organisation's flagship fundraising and development education campaign, the potential impacts on public income were very serious. The risks of economic disruption or recession in Ireland, the UK, the EU and globally creates risks to Trócaire's institutional funding (i.e. funding from governments and intergovernmental bodies).

The aim of the Securing the Organisation's Future plan is to secure financial sustainability while delivering on Trócaire's mission and protecting its stakeholders. The plan uses the live multiannual financial framework to identify and manage financial risks. It builds on the work on financial sustainability carried out during the 2019/20 financial year. It enables the leadership and board of the organisation to identify trends and specific risks, and to plan to manage these over several years, minimising shocks to the organisation and



ensuring financial and operational sustainability.

In addition to the overarching risks, short term business continuity risks in the area of finance arose due to Covid-19, including cashflow and the ability to pay partners, suppliers and staff. These risks were managed post-year end without a major impact to date. Year-end financial reporting and external audit work was also impacted by Covid-19 restrictions resulting in extended timeframes for reporting.

In the financial review section of this Annual Report there is further commentary on this risk under the heading Reserve Trends & Financial Sustainability on page 77.

All board committees contribute to oversight of this risk. The Audit & Risk Committee consider overall financial sustainability in the context of their role

for budgeting and financial management. The Organisation and Human Resources Committee has focused on staff-related cost reductions. The Funding & Public Engagement Committee and the International Programmes Advisory Committee have focused on public income and institutional funding income respectively.

### 3. Attract & Manage Institutional Funding:

*The risk that Trócaire fails to attract and manage increased levels of institutional funding from diverse sources.*

Globally, Overseas Development Aid (ODA) volumes continued to fall, with ODA to non-Least Developed Countries (LDCs) growing faster than ODA to LDCs. Much ODA to vulnerable countries has been driven by increases in bilateral and

multilateral loans rather than developmental grants, which is a worrying trend.

In 2019/2020 Trócaire received €41m from Institutional donors, which is a decrease of €5m on the previous year, primarily due to the ending of several grant agreements in humanitarian work and a long-standing grant in Myanmar now being given directly to Trócaire's local partner. This is very much in line with Trócaire's support to the localisation agenda – ensuring funding and decision-making power shifts to local agencies. While Irish Aid remains Trócaire's largest institutional donor, the EU and the UK government, along with significant funding from Caritas and CIDSE member organisations remain the top four donor categories in our portfolio. Trócaire continues to build relationships with new donors and currently has funding from



Comedian Deirdre O'Kane with Shayma Shafee and her 17-month-old daughter Nadia at their home in Gaza. Comic Relief concerts organised by Deirdre raised money to support Trócaire's work in Gaza. (Photo: Mark Stedman)

35 institutional donors. Further details on institutional funding income for the year is income in the section on Goal 8 – Increased Scale and Income on pages 42 and 43.

Trócaire continues to have a strong partnership with Irish Aid. In 2019, an Irish Aid delegation visited Trócaire's work in Honduras as part of its monitoring of its programme grant funding. A key finding from the visit was that "Trócaire plays a unique and effective role in defending human rights in the complex and challenging operating environment of Honduras. It works from a sound strategic and policy basis and has a strong in-country team". DfID (the UK Department for International Development) remains Trócaire's second most significant donor, with grants in Myanmar, Somalia, Kenya and Zimbabwe.

In 2019 Trócaire continued to invest in its capacity to manage commercial contracts from institutional donors, particularly DFID, where there is substantial funding being channelled through this mechanism rather than traditional grants. The Standards & Compliance Unit within Trócaire, continued to support with building capacity on donor compliance requirements and donor due diligence procedures which is growing as Trócaire acquires new donors and as regulation increases across the sector.

As noted above, risks to institutional funding increased post-year end, due to the impact of Covid-19 on government spending and on economic forecasts. Risks related to institutional income were identified through a revised landscape analysis and this has been incorporated into the long-

term financial management and strategic planning processes.

The International Programmes Advisory Committee monitors the institutional funding portfolio and institutional funding is a standing item on the agenda of every meeting. The Audit and Risk Committee monitors institutional funding as a component of overall finances.

We will continue to monitor institutional funding trends, including those relating to the forthcoming merger between DFID and the Foreign and Commonwealth Office (FCO).

#### 4. Sustain Public Income:

The risk that Trócaire cannot maintain or grow diverse sources of public income at the levels necessary to meet its mandate and deliver on its objectives.

As shown on pages 42 and 43 (Goal 8 - Increased Scale and Income) 2019/2020 was a strong year for donations from the Irish public. Trócaire exceeding its total public income fundraising target by two per cent. This was very slightly behind 2018/19 (-1%). This was due to a better than expected performance at Lent and income for our emergency appeal for Cyclone Idai. There was an expected decline in legacies as we had an unprecedented level of income from legacies in 2018/19.

There is intense competition for fundraising in the Irish market, both among international development agencies and from domestic focused charities. This competition increases fundraising costs and reduces returns. Trócaire's return on fundraising investment is better than the average rate for Irish charities.

To mitigate the impact of Covid-19 on income, Trócaire has a strong fundraising and marketing strategy which is consistently reviewed to ensure we are availing of all fundraising channels and activities that are open to us, while at all times monitoring our key performance indicators (i.e. net income, return on investment and long-term donor value).

This risk is monitored by the Fundraising & Public Engagement Committee and is regularly discussed by the board. The Audit and Risk Committee monitors public income as a component of overall finances.

#### 5. Global Staff Wellbeing:

The risk that financial cutbacks, loss of staff and redundancies results in excessive workload pressure / stress on staff, impacting on staff well-being, causing health risks, staff burn-out or harm, churn or difficulty in recruitment and retention.

During the reporting period, pressures to meet increasing donor compliance requirements were compounded by the need to implement tighter financial controls internally and by post-year end events (i.e. Covid-19). Trócaire also has a strong commitment to maintaining an appropriate balance between spending on staffing and support costs and on expenditure such as grants to partners. This means that there is increased pressure on staff at all levels in the organisation to manage workload within resource constraints.

In 2019/20, as noted above, operating budgets were reduced, a voluntary redundancy programme was implemented. Covid-19 increased these

pressures and changed both how staff had to work and the focus of their work. This resulted in further pressure on staff well-being after the financial year end.

Trócaire has a range of mitigations in place in response to this risk, including addressing the workload stresses that have arisen due to the reduction in staffing numbers and Covid-19. Mitigations in place include resetting organisational priorities and human resource processes that enable people to revise and reset realistic objectives, that develop skills in stress management and that offer channels for assistance in the event of difficulties with workload and stress. Post-year end, managers were supported to lead their teams through crises through a programme of training, support and coaching initiatives on change management. A system for offering access to confidential external counselling support is also available across the organisation.

## 6. Staff Safety & Security:

*The risk that external events or inadequate / failed internal processes could lead to death, injury, illness, kidnap, or trauma of staff members or others to whom Trócaire has a duty of care.*

Trócaire staff often work and live in unstable regions and countries. During the reporting period, many of Trócaire's country programmes were affected by: conflict, civil unrest, political instability, and the outbreak of communicable diseases including ebola, cholera and, post-year end, Covid-19.

Trócaire has implemented comprehensive safety and

security management policies to ensure that the risk to staff safety and security is appropriately managed. Trócaire has a full-time Global Security Advisor who advises the executive leadership team. In each country office the country director is the security focal point. They are supported by the Global Security Advisor, the Head of Region and the International Director.

Trócaire's global security strategy has elements of protection, deterrence and acceptance. The strategy is most heavily weighted towards acceptance, with minor elements of protection and very little deterrence employed. Trócaire focuses on acceptance, which seeks to build a safe operating environment through consent, approval and cooperation from local communities and authorities. This approach continues to reap dividends and is highly effective in allowing Trócaire's continued operations in some of the world's most unstable security environments. The strategy is underpinned by the Trócaire security policy document.

There is an organisational security manual in place providing templates and mitigations for all staff. Each country office has a security management plan tailored to the specific risks in that country. Post-year end, with the emergence of Covid-19, all country security plans and business continuity plans were completely revised to ensure staff safety and security in the context of the Covid-19 pandemic and to enable continuity of operations insofar as is safely possible.

All staff travelling to or working overseas must undertake security training before travelling. The requirements are determined by the level of risk in the country

and / or job and are outlined in the Security Training Policy. Training is provided by an external provider to ensure best practice is achieved and online training for all inductees is mandatory. Refresher training is provided in-house. Field staff receive their training from selected suppliers or from the Global Security Advisor (GSA) on a site visit. This training must be refreshed a minimum of once every three years. International travel must be approved in advance by the CEO and is managed through a stringent Travel Authorization Process specific to relevant risk categories. Post-year end, in light of the Covid-19 crisis, travel was tightly managed to ensure staff safety and security and to prevent the transmission of Covid19. Trócaire has also worked to secure access to limited international and regional travel, including medical evacuation, should they be required.

Trócaire has a crisis management plan which outlines the process undertaken in times of crisis. The plan and staff are exercised annually in order to ensure staff are aware of its contents and crisis can be pre-practised. The most recent crisis exercised included a detention of staff (presumed kidnapping) in Ethiopia where both the country team and the Crisis Management Team (CMT) in HQ were exercised simultaneously. Thereafter, with the onset of Covid-19 the CMT was again exercised on a tabletop exercise towards managing a medical evacuation within the restrictions imposed on travel.

Trócaire has a contract with Key Travel and as a result is part of the Amadeus system of alerts. Travelling staff and the GSA receive automated security briefings before and during their



period of travel. In addition, there is a centralised reporting system that allows Trócaire management to quickly view the location of staff who are travelling overseas to support a rapid response to critical incidents. In 2019, an internal audit of security was conducted and the recommendations continue to be implemented in 2020. An ECHO commissioned audit firm also reviewed the security processes as part of their overall audit and found the organisation to be compliant and in line with best practice.

In an effort to continually improve its processes and procedures Trócaire seeks to capture and learn from security and safety incidents. Any staff member who is involved in an accident or security incident or a 'near miss' is required to complete an Incident Report Form. This form must be routed through management at the country level and forwarded to senior management at Trócaire head office.

This information is collated and lessons learned are shared in case of more serious incidents and briefed in detail to the executive leadership team, IPAC and the board as required. Staff were involved in 42 incidents during the reporting period. Of these only one was extremely serious. This was an abduction/kidnapping resulting in the safe return of a national staff member in Somalia.

## 7. Safeguarding People from abuse or exploitation by staff or others who represent Trócaire:

*The risk that persons (particularly children and vulnerable adults) can be exploited or abused by Trócaire staff, people working on Trócaire's behalf, or Trócaire's partner organisations.*

Trócaire believes that all individuals have the right to live with dignity and freedom from exploitation and abuse. It is Trócaire's policy to safeguard all individuals who are involved in or affected by its work from risks of exploitation and abuse, and to ensure that the behaviour of all those working with Trócaire meets the appropriate standards. Trócaire's Safeguarding Commitment Statement and policies are published on Trócaire's website: <https://www.trocaire.org/about/safeguarding>

### External Review

Trócaire conducts annual audits of safeguarding to ensure that standards and progress are being maintained. In May 2019 terms of reference for external safeguarding oversight were drawn up. GCPS was commissioned to undertake an initial review of Trócaire's safeguarding arrangements and provide a report on the adequacy and effectiveness of these arrangements, identifying

any gaps in the process and make recommendations for management consideration.

Key findings included:

*"A clear and robust framework of policies and procedures was found to be in place to contribute to a safe environment and culture in Trócaire. A few clarifications and additions are recommended, but these are minor and are not a reflection on the rigour of the policy framework. The reviewers have found high levels of compliance with international safeguarding standards to ensure that risks are identified, addressed and mitigated. Governance and responsibility for safeguarding is clearly marked out in policies and procedures...Where safeguarding issues and cases have arisen, they have been addressed with sensitivity and a thorough approach. Steps have been taken to ensure organisational learning from some difficult and time-consuming experiences."*

Recommendations from the external review are the focus of the action plan for 2020.

### Safeguarding Cases

Trócaire takes all safeguarding allegations, concerns or risks seriously and ensures that there is appropriate follow-up on each case. There were no confirmed cases relating to Trócaire staff in 2019/2020. Trócaire requires partner organisations to report safeguarding cases to Trócaire. We review response

2019/2020	2018/19	2017/18	2016/17	2015/16
Number of Incidents	Number of Incidents	Number of Incidents	Number of Incidents	Number of Incidents
42	11	8	12	10

**Note:** reporting procedures were changed in 2019, which has led to an increase in reporting. Previously staff had to be directly impacted. The current process includes the reporting of incidents in the vicinity that affect operations. Therefore from 2019/2020 onwards there is a greater scope of incidents that require reporting.

mechanisms and if necessary take appropriate actions.

In the year 2019/20, Trócaire's complaints mechanisms responded to four cases of safeguarding concerns relating to a partner organisation. The following is the status/outcomes in relation to the four cases:

- 2 confirmed with both staff members dismissed
- 1 unconfirmed
- 1 ongoing

Cases are reported to relevant bodies in keeping with national legislation and other requirements.

### Counter Modern Slavery and Trafficking in Persons

Trócaire welcomes The UK Modern Slavery Act 2015 (as well as donor requirements) and the duty it places on organisations, including Trócaire, to disclose publicly the steps they are taking to prevent modern slavery in their own organisations and in their supply chains. Trócaire considers that modern slavery and trafficking in persons both abuses and exploits an individual and will therefore not tolerate this within any of our programmes or activities or by any person representing Trócaire, including partner organisations whether within or external to our programmes and activities. We are committed to continuing to review, monitor and evaluate our policies, procedures, agreements and training to ensure modern slavery and trafficking in persons does not occur in Trócaire's work.

### Safeguarding governance and risk management

Overall accountability for ensuring implementation of appropriate safeguarding measures lies with the

trustees. The Director of Human Resources is the Chief Designated Safeguarding Officer who, with the support of the Head of Safeguarding, is responsible for ensuring that organisational policy is in place in accordance with national and international law, policy and best practice. Each Country Director is responsible for ensuring that the policy is implemented in Trócaire's programme countries. This risk is monitored by Trócaire's Organisation and Human Resources Committee.

## 8. Brexit:

*The risk that Brexit could have a materially negative impact on the income of Trócaire and/or that it could cause uncertainty for the operation of Trócaire as a north/south organisation.*

Trócaire has continued to monitor the potential risks from the UK's scheduled exit of the European Union. As an all-Ireland organisation Brexit poses specific risks to Trócaire. Trócaire brought together a cross-organisational Brexit risk committee and maintained a specific Brexit risk register. Brexit-related risks include: economic disruption, currency fluctuation, regulatory divergence, and the impact on institutional funders including the EU & UK government.

Mitigations were put in place where possible. A forward contract for sterling to euro was entered into at the beginning of the financial year to limit the impact of currency fluctuations compared to the budgeted rate. Reforms of the legal and governance structures of Trócaire in Northern Ireland in part protect Trócaire from jurisdictional divergence. Other Brexit-related risks were in part mitigated by

ongoing work to reduce wider risks such as continuous efforts to maintain, grow and diversify institutional funding streams.

Each committee of the board considers the Brexit risks related to their areas of focus, but overall Brexit risk updates are being provided to the Audit & Risk Committee as well as to the board. Brexit risks are also of particular relevance to the board of Trócaire (Northern Ireland), and were discussed with them during the financial year.

## TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The trustees are required to prepare group and company financial statements that give a true and fair view of the state of Trócaire'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, Trócaire has employed appropriately qualified personnel and has maintained appropriate computerised accounting systems. It is also responsible for safeguarding the assets of the organisation, and hence for taking reasonable

steps for the prevention and detection of fraud and other irregularities.

The Audit and Risk Committee reviews the performance of the above responsibilities for the Trustees.

## SUBSIDIARY UNDERTAKING

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

Subsidiary undertakings are those over which Trócaire exercises a significant influence, being the ability to direct the operating and financial policies of the undertaking.

## COMMITMENT TO STANDARDS IN FUNDRAISING PRACTICE

Trócaire is committed to the standards contained within the Statement of Guiding Principles for Fundraising. The statement was developed by the Irish Charities Tax Reform Group and exists to provide charities in Ireland with a Fundraising Code of Practice. These standards were consulted on, revised and reissued by the Charities Regulator as the Guidelines for Charitable Organisations on Fundraising from the Public.

The purpose of the statement is to:

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

Trócaire meets the standards as set out in the code of practice and is fully committed to working with the relevant agencies to maintain and develop the highest standards of fundraising methods in our sector. Trócaire has developed charters to demonstrate its commitments to its supporters. These are published on the Trócaire website for both the Republic of Ireland and Northern Ireland and they are published on its website.

We are a registered with the Fundraising Regulator Northern Ireland. Registration commits Trócaire to following the Code of Fundraising Practice and the Fundraising Promise.



### Ethical fundraising

Our board has adopted the Guidelines for Charitable Organisations on Fundraising from the Public. Staff, volunteers and anyone else fundraising on our behalf are fully trained on the requirements and we have implemented controls to ensure that all your fundraising practices are fully in line with the guidelines and any related Codes of Practice. We review and report annually on compliance.

### Annual and Financial Reporting

Our charity prepares a trustees' annual report and financial statements in full compliance with SORP (Statement of Recommended Practice under FRS 102) and makes them easily available to the public on our website.

## COMMITMENT TO BEST PRACTICE IN CORPORATE GOVERNANCE

Trócaire is committed to the standards contained within the Irish development NGOs Code of Corporate Governance as developed by Dóchas. The aim of the code is to set standards of best practice in corporate governance applicable to the sector to strengthen impact and quality, as well as enhancing stakeholder confidence in the sector.

Trócaire adheres to the Dóchas Code of Conduct on Images and Messages. This Code promotes good practice among overseas development and humanitarian organisations in how they represent the people and communities they serve and the situations in which they work. It requires signatories to only use images and messages that respectfully and truthfully represent the people featured, maintaining their dignity and communicating solidarity.

The combination of Trócaire's adherence to the Irish development NGOs' Code of Corporate Governance, its adherence to the Guidelines for Charitable Organisations on Fundraising from the Public and the fact that Trócaire publishes its Annual Report in compliance with the Charities SORP (FRS 102) means that Trócaire is considered 'Triple Locked' by the Charities Institute of Ireland. According to the Charities Institute of Ireland, "to actively demonstrate openness, transparency and integrity to its beneficiaries and donors a charity should be operating to the triple lock standards - transparent reporting, good fundraising and governance".



## CHARITIES GOVERNANCE CODE

A new mandatory Charities Governance Code was launched by the Charities Regulatory Authority in Ireland in November 2018. All Irish registered charities are obliged to comply with this code by 2020. This is one of a range of voluntary and mandatory codes of practice that Trócaire is subject to. The board received detailed training on this governance code in September 2019 delivered in association with Chartered Accountants Ireland. Additional briefings on this governance code were given to the board and trustees throughout the financial year. A Charities Governance Code Compliance Form for Trócaire was prepared during the year. It was reviewed and approved by the board at their meeting in

April 2020. The board is satisfied that Trócaire is compliant with all of the standards of the Charities Governance Code, including the additional standards.

## INTEGRITY AT WORK PROGRAMME

In June 2018, the board committed to Transparency International Ireland's Integrity at Work programme. This is an initiative promoting supportive working environments for anyone reporting concerns of wrongdoing. As part of this programme, Trócaire has provided training to managers on handling protected disclosures and the Protected Disclosures (Whistleblowing) Policy has been reviewed. Support for staff speaking out has been communicated across the

organisation and the Integrity at Work pledge has been displayed in Trócaire offices. The Whistleblowing (Protected Disclosures) Policy was reviewed and updated during the financial year with input from Transparency International Ireland. Transparency International Ireland hosted Trócaire CEO Caoimhe de Barra as a panellist at their annual Integrity at Work Conference held in Dublin in November 2019.

## Complaints Handling & Feedback

Trócaire maintains systems to receive and respond to complaints and feedback from its stakeholders in Ireland and overseas. A complaint is a formal communication where there is an expectation of a response from Trócaire.



Catherine Kabuthi, Programme Co-ordinator for Ishihara Parish, a local partner supported by Trócaire in Kyenire, Kenya. Catherine is pictured in front of the produce cultivated at a farm run by the parish, which provides training to farmers on increasing crop yields in the face of climate change. (Photo: Ciarán Gallagher / Trócaire)

Feedback is a communication which does not necessarily imply that a response is expected. Complaints can be determined as valid (i.e. relate to an issue which is Trócaire's responsibility and is under our control) or not valid (i.e. not Trócaire's responsibility / not under our control). Complaints that are valid can be sensitive (e.g. relate to a breach of our Code of Conduct, such as a suspected safeguarding, data protection or fraud issue) or non-sensitive (e.g. relating to the quality of our work but not affecting the security, safety or dignity of a person, asset or data).

### **Responding to Complaints in our overseas programmes:**

During the financial year Trócaire continued to record progress in the implementation of country level complaints handling mechanisms. Complaints were recorded on the complaints' logs at country level. Each Trócaire country office has dedicated mechanisms for receiving and handling concerns.

In 2019/20, 12 cases of allegations or concerns of fraud or other financial wrongdoing were investigated, with five cases carried forward from the previous year. (See page 60) Safeguarding complaints are detailed on pages 66.

### **Responding to complaints and feedback in Ireland:**

The Ireland-based Donors team seek to deal with the complainant or person providing feedback in a professional and courteous manner and, in the case of a complaint, ultimately resolve the issue to their satisfaction. Sensitive complaints are escalated directly to a senior manager.

Complaints are received through many channels, including telephone, post, email and face-to-face. All complaints are centrally recorded in Trócaire's Salesforce system. They are assigned to the relevant staff member and our commitment – as per our Supporters' Charter – is to resolve the issue within 48 hours. Most complaints are responded to and closed off on the day they are received.

We have weekly and monthly reports and dashboards that highlight and display all complaints received from the public. These reports and dashboards are circulated to relevant staff and management to ensure visibility and oversight.

Trends in complaints and feedback are used to help Trócaire to better engage with the Irish public.

In 2019/2020 Trócaire received 326 complaints in Ireland. This number is reflective of the fact that Trócaire engages with a large number of supporters and potential supporters throughout the year. The largest number of these complaints (82 out of 326) were classified as political. These complaints were primarily about Trócaire participation in a "Rally 4 Peace" in December 2019. This rally was organised in support of diversity and inclusion in Ireland. However, Trócaire's presence was opposed by some people.

Forty-four complaints were requests to be removed from the Trócaire mailing list. The third largest category of complaints were 17 contacts from people waiting to receive gift cards they had ordered (it can take up to seven days for gifts cards to be received after order). Twelve complaints were received concerning Trócaire's door-to-door fundraising. Trócaire

seeks to close all complaints to the satisfaction of those who contact them. Feedback is often expressing admiration or support for Trócaire's work and is acknowledged when appropriate.

### **UN Global Compact**

On 13<sup>th</sup> May, 2019, Trócaire wrote to the UN Secretary-General confirming that Trócaire supports the ten principles of the UN Global Compact with respect to human rights, labour, environment and anti-corruption. Trócaire has pledged to participate in and engage with the UN Global Compact in the following ways:

1. Develop guidance on implementing human rights due diligence in Ireland;
2. Promote the values of human rights, gender equality and indigenous rights in business activities;
3. Provide guidance and recommendations to ensure human rights are embedded in corporate practice, through research, briefing papers and advocacy;
4. Consider how the principles can be further applied within our supply chains, with particular regards to modern slavery and trafficking in persons;
5. Continue our commitment to creating equality of opportunity and to eliminating all forms of discrimination within the workplace.

A key requirement for participation in the Global Compact is the submission of a Communication on Engagement (COE) that describes our organization's efforts to support

the implementation of the ten principles and to engage with the Global Compact. Trócaire supports public accountability and transparency, and therefore has committed to report on progress within two years of joining the Global Compact and every two years thereafter according to the Global Compact COE policy.

Through its work around the world, Trócaire staff and partners know that the actions of irresponsible businesses are resulting in the displacement of communities, violent evictions, pollution of land, destruction of livelihoods and loss of shelter, with a disproportionate impact on women and indigenous communities. Killings of land, environmental and indigenous defenders are increasing year on year and human rights defenders are increasingly being labelled as terrorists and criminals. The principles of the Global Compact stand in opposition to this corporate impunity.

A fundamental shift in corporate accountability is needed to address the adverse impacts of corporations and this requires a multi-faceted approach. Trócaire believes it is necessary to develop a legally binding treaty on the activities of transnational corporations and other business enterprises; to implement existing human rights obligations in relation to corporate activities, taking into account General Comment No. 24 (2017) on State obligations under the International Covenant on Economic, Social and

Cultural Rights in the context of business activities and General Comment No. 16 on State obligations regarding the impact of the business sector on children's rights; and to implement the UN Guiding Principles. Stronger regulation is needed internationally to provide a legal framework to ensure corporations do not violate human rights in their operations.

## STAKEHOLDER ACCOUNTABILITY

Trócaire makes the following seven commitments to our stakeholders under our Stakeholder Accountability Framework:

1. We put our values into practice, respecting the rights and valuing the contribution of our diverse stakeholders;
2. We work in partnership and solidarity with our stakeholders and ensure that decisions are made by, or as close as possible to, those most affected by them;
3. We are a transparent organisation and endeavour to collaborate and share information openly with our stakeholders;
4. We consult and listen to our stakeholders to ensure that our work is informed by their active participation and feedback;
5. We strive to safeguard all our stakeholders against

harm, abuse or exploitation and to have complaint handling arrangements in place.;

6. We work to ensure that all programmes are of the highest quality in line with international standards and best practice and can demonstrate results which bring positive changes in people's lives;
7. We support our staff to learn, develop and innovate and to ensure that learning from our achievements and our failures allows us to continually improve.

To achieve these commitments Trócaire will be responsible, transparent and participatory, seeking feedback and learning from our work.

In the prior financial year, 2018/2019, a paper was developed to describe what accountability in our overseas programming means to Trócaire and provides examples from across the organisation of how various dimensions of accountability can be put into practice with our stakeholder groups (e.g. communities we work with, local partners, staff, volunteers and supporters). While primarily aimed at Trócaire staff and volunteers overseas, the paper will be useful to a wider set of interested parties. It is published on Trócaire's website and is available in English, Spanish and French.

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**Stronger regulation is needed internationally to provide a legal framework to ensure corporations do not violate human rights in their operations.**


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# FINANCIAL REVIEW

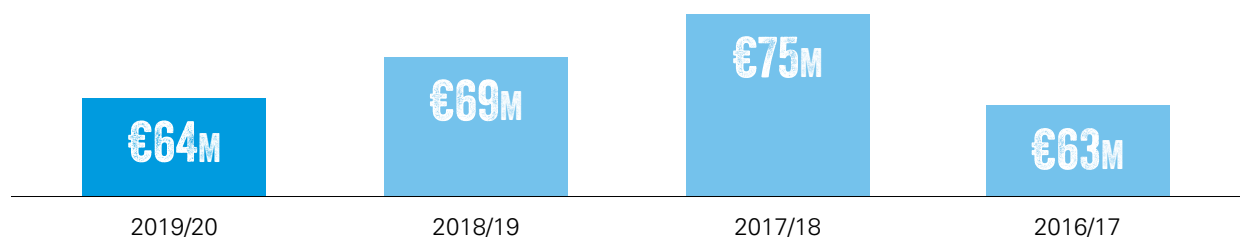
The results for the year are presented on page 83 in the form of a Consolidated Statement of Financial Activities. The financial statements comply with Financial Reporting Standard 102 (FRS 102), which is the Financial Reporting Standard applicable to charities in Ireland and the UK for accounting and reporting in order to provide transparency and a true and fair view.

A detailed commentary on the financial results reflected in the 2019/20 Annual Report is set out on pages 73-79. The key risks facing the organisation are set out in the section on structure, governance and management on pages 62-67.



Robersy (14) and Helen (six months), members of the Tolupan community, one of Honduras' most marginalised indigenous communities. For years this community has fought to remain on their ancestral land in the face of logging and mining operations. (Photo: Simon Burch)

## TOTAL INCOME



### INCOME

In 2019/20 we raised €64m, a €5m (7%) decrease on the previous financial year. 2017/18 was our second highest level of income achieved which was mainly due to the response to the crisis in East Africa. There were no major new emergencies in 2019/20 or prior financial year resulting in a two-year fall in income.

#### Public donations and legacies

The Irish public very generously donated €23m. This was a small decrease on the previous year.

- Unrestricted donations and legacies was only marginally lower than the previous year at €21.9m. The Lenten campaign remains Trócaire's

largest annual fundraising campaign, generating €8.3m in the current year, an €0.7m increase on the prior year. We also saw success with direct mail fundraising, which was 22% ahead of the previous year. General donations and legacies were lower in the current year offsetting the increase in Lenten income.

- Restricted donations and legacies were €1.1m which is similar to the prior year. There was no special appeal during the current year. The restricted donations relate mainly to Cyclone Idai and continued support for the refugee crisis.

Trócaire and our beneficiaries give special thanks to all of our donors who have continued to support our work.

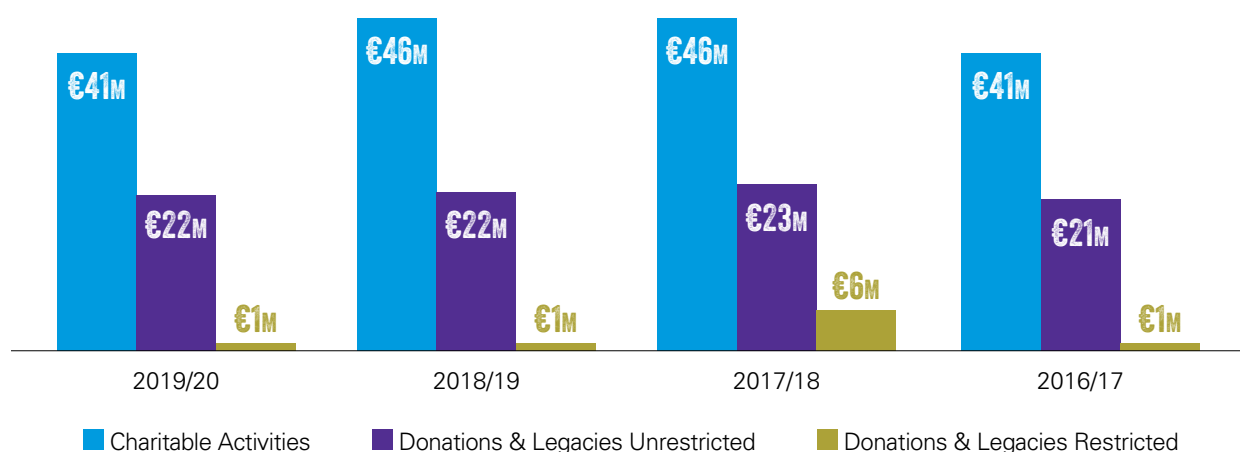
#### Charitable Activities

Income from charitable activities of €41m is comprised of funds received through institutional funding.

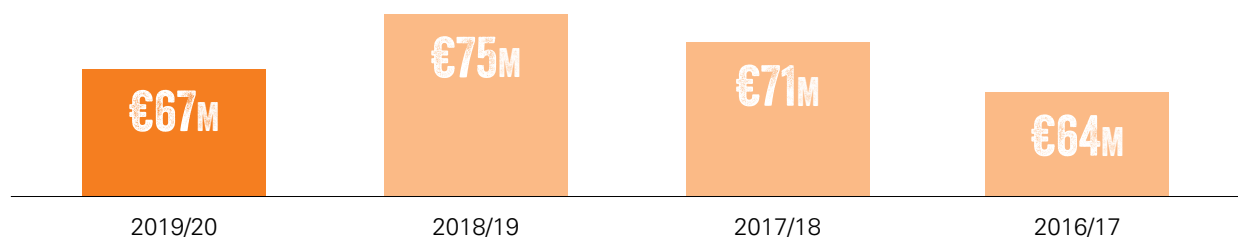
- €30m from governmental organisations;
- €6m from agencies and other groups;
- This was further supplemented by €5m from the Caritas network.

Of the €30m secured from governmental organisations, €22m was from Irish Aid.

## SOURCE OF INCOME



## TOTAL EXPENDITURE



In addition to the Irish Aid Programme Funding scheme, which accounted for almost €17m, Trócaire was allocated over €5m from Irish Aid towards emergency response. The Irish Government continues to be Trócaire's single largest donor contributing 34% of the total organisational income (31% in 2018/19).

Goal 8 of the strategic plan aims to ensure a diversified funding base as new donors and contracts were secured during the financial year. Further information on income is included on page 42 and 43. Public income growth and the ability to attract and manage institutional funding are among the principal risks and uncertainties facing Trócaire. There is more detail on these strategic risks on pages 62-67.

### EXPENDITURE

The statement of financial activities shows the analysis of charitable expenditure between charitable activities, Goals 1-5 and the cost of raising funds, Goal 8. Our total expenditure for the year was €67m which represents a €8m (11%) decrease over 2018/19 levels. The comparison of expenditure levels to 2018/19 is in part impacted by a high level of expenditure in the prior financial year primarily due to the East Africa crisis that arose from a special appeal. It is also impacted by a change in the

dates of the annual funding for Trócaire main Irish programme grant from Irish Aid.

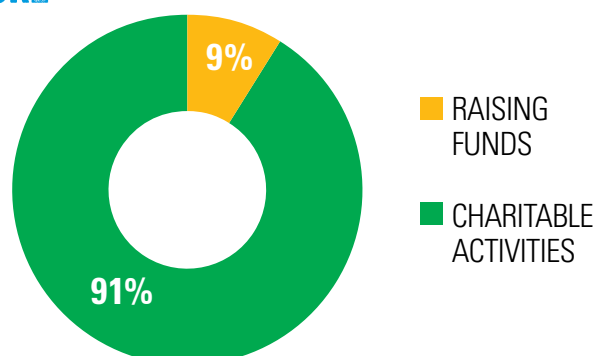
**Charitable activities** spend was €61m (€70m in 2018/19) which represents 91% (93% in 2018/19) of total expenditure. During the year, the Trócaire executive leadership team agreed an acceptable range of 90% to 95% of Trócaire expenditure should be on charitable activities.

- Overseas programme: Grants to partner organisations have decreased to €36m down from €47m in 2018/2019. This represents 53% of our total spend (61% in 2018/19). During the year, the executive leadership team agreed an acceptable range of 50% to 62% for grants to partners. While this year's level of grants to partners is within this range it is below the benchmark of 60%, a target which has been met or exceeded in recent years.

Part of the reason for this decline has been a decrease in institutional funding and related expenditure. Another connected reason is that in some countries Trócaire is supporting its partners to access institutional grants directly from donors, rather than through Trócaire. In the last financial year Trócaire worked with partners in over 20 countries. Trócaire's largest programme is in Somalia. Please see Appendix 1 for a full list and spend on all of Trócaire's country programmes. Spend on Goal 4, the protection of human dignity in humanitarian crises, is the largest programme spend with €26m (€25m in 2018/19).

- Expenditure in support of our programmes and partners was €21m, an increase of €2m over the previous year.

### EXPENDITURE





## DETAILED EXPENDITURE

**Goal 1:** Human rights and democratic space

**Goal 2:** Equitable access to and use of resources

**Goal 3:** Women's empowerment

**Goal 4:** Protection of human dignity in humanitarian crises

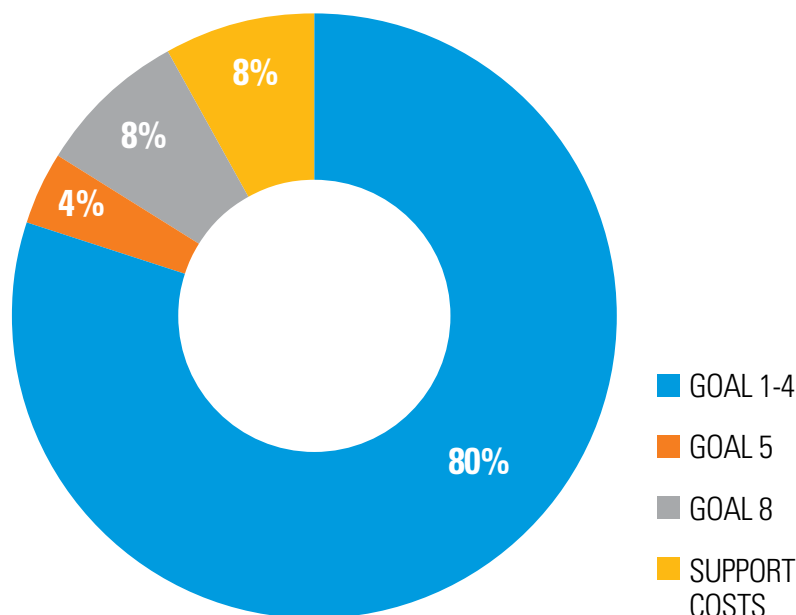
**Goal 5:** People and leaders in Ireland acting for a just world

**Goal 6:** Innovation, learning and improvement

**Goal 7:** Effective partnerships

**Goal 8:** Increased scale and income

**Goal 9:** An accountable and effective organisation



- Ireland programme: Charitable activities also includes expenditure on Goal 5, which is aimed at creating a greater awareness of the causes of global poverty and injustice and how change can be achieved. The focus of this goal is that people and leaders in Ireland are acting for a just world. Spend under this Goal was €3m (€3m in 2018/19).

### Raising Funds

Spend on raising funds of €6m represented 9% (7% in 2018/19) of total expenditure. This is within the agreed range of 5% to 10%. For every €1 invested in fundraising from the general public, Trócaire received €3.70 in return (€4.10 in 2018/19). This is within the target range of €3.50 to €5 agreed by the executive leadership team. The rate of return achieved is above the sector average (based on audited charity annual reports).

The primary reason for the increase in expenditure and the decrease on the return on investment is due to increased

investment in acquisition of committed giving donors during the year. The full return on this investment will take a number of years to be realised. Fundraising performance is discussed further on pages 42 and 43 under Goal 8 and on page 64 under Strategic Risks.

The total costs set out above in relation to charitable activities and raising funds include an allocation of support costs.

### Support Costs

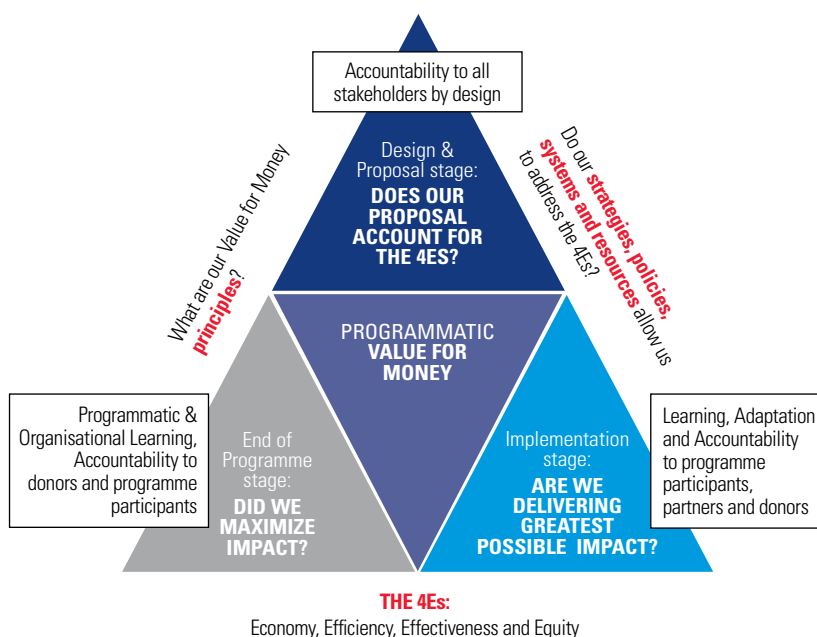
Support costs, which are those costs which cannot be directly attributed, have been allocated in proportion to estimated benefits received. These include costs such as finance, compliance and standards, human resources, ICT, premises and governance costs. These services play a crucial role in providing core organisational support in the delivery of our programme globally. Our total support costs for the year were €5m (€5m in 2018/19). This represents 8% of our total expenditure, an increase from 6% in the previous financial year. The represents a monetary growth

of €305k. The increase is mainly due to increased investment required in safeguarding, standards & compliance, data protection and information & communications technology (ICT). The investment in these areas allows us to meet regulatory and donor compliance requirements. However, the percentage amount has grown as overall expenditure has declined.

### Expenditure by Goal

Expenditure on Goals 6, 7 and 9 which are Goals for a stronger Trócaire are intrinsically part of the Goals 1 to 5 and Goal 8. Success in these areas is monitored through balanced scorecard reporting with the key developments set out on pages 16 to 45.

## ORGANISATIONAL VALUE FOR MONEY



### VALUE FOR MONEY

During the financial year Trócaire developed and approved a Value for Money policy together with toolkits and guidance to clarify and embed value for money across the organisation.

#### *Trócaire's understanding of and commitment to Value for Money*

Trócaire's understanding of Value for Money (VfM) is guided by our values: *solidarity, participation, perseverance, courage and accountability*. This means that VfM in Trócaire is a commitment to ensure that impact is maximised and resources managed in the most appropriate way to enable change to happen. In line with the UK's Department for International Development's (DFID) definition, Trócaire understands VfM as 'the maximization of each Euro spent to improve programme participants' lives'. We endeavour to have suitable policies, procedures and tools in place to guide our organisational ways of working and our relationship with partners to deliver the changes we want to see which account for VfM considerations throughout the organisation.

Our ambition is to have VfM considerations integrated into our existing systems and processes, therefore not duplicating work, but linking results and costs more effectively. The VfM framework will be embedded within our Accountability Stakeholder Framework and linked to our monitoring, evaluation and learning processes to encourage VfM analysis in a more systematic way.

#### *Trócaire's Framework and Principles of Value for Money*

Trócaire has adopted the renowned 4Es framework (*Economy, Efficiency, Effectiveness and Equity*) to communicate its VfM at organisational level, in proposals and for reporting purposes. We will also employ complementary approaches when the purpose is to generate learning to inform strategic management decisions in our programmes.

Trócaire's VfM work is guided by the three core principles:

- Ensuring that our investments produce the most sustainable and positive change possible within the different contexts that we work;

- Demonstrating our accountability to all our stakeholders- particularly people living in poverty and exclusion, partners, donors and the Irish public; and
- Questioning, learning and adapting systems, processes and programmes to continually improve our impact.

In practice, this means that:

- *Organisationally*: Trócaire must continuously ensure that its policies, systems and procedures are updated and improved where needed, to ensure it is able to deliver VfM and is working in accordance to its VfM principles.
- *Programmatically*: at different stages of the programme cycle (whether it is a programme in the global South, in Ireland or a campaign) it must integrate VfM analysis and use the evidence generated to make decisions and adapt programmes.

The diagram above illustrates the VfM framework, with the main purposes, the organisational framework as the enabling environment that sets out principles, policies and systems according to the 4Es and, at the centre, the programmatic approach to VfM, highlighting the key questions Trócaire aims to answer at the different stages of the programme cycle.

### FINANCIAL POSITION AND RESERVES POLICY

It is Trócaire's policy to maintain a prudent level of reserves to enable the charity to deliver on our commitments and mandate and to ensure that we manage financial, governance and operational risk. 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. Trócaire's available resources at the end of the year are €40m (2018/19 - €44m). Of the available resources, €21m (2018/19 - €24m) is held in **restricted funds**, as the funds were donated for specific areas and activities. **Unrestricted funds** of €19m (2018/19: €20m) are held in general and designated funds.

- In managing its unrestricted reserves of €19m, 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 29 February 2020 is €0.5m.
- The reserve in the Development Programme Fund stood at €17m. This will be used to fund programmes overseas to further the objectives of the organisation.
- The reserve in the General Fund at the end of the year amounted to €1.5m, of which €1m is invested in fixed assets and is not available for other use.

### Free Reserves

As recommended by the Charities SORP (FRS 102), in order to ensure that the organisation has access to funds it is necessary to adjust unrestricted reserves by excluding Fixed Assets and the Defined Benefit Pension Liability as valued under FRS102. It would be unlikely that the organisation would be able to liquidate the fixed assets in a timely manner.

Free reserves as at 29 February 2020 are €20m. This is equivalent to six months of planned expenditure for 2020/21 based on the organisational budget as approved by the board in February 2020. This meets the trustees' policy of holding free reserves in a range of a minimum of five to a maximum of seven months of planned expenditure. Post-year end, consideration has been given by the board to the potential need for a time-limited derogation to this policy to enable the organisation to address the financial impact of Covid-19, by going below the five month floor temporarily. This is being kept under review at board and Audit and Risk Committee level.

### RESERVE TRENDS & FINANCIAL SUSTAINABILITY

Each year at the AGM the trustees review the level of restricted reserves to ensure that funds donated or granted for specific purposes are spent on a timely basis. Due to the nature of restricted reserves surpluses in one year are usually balanced by deficits in later years as surplus funds received are spent down over time. As such deficits in restricted reserves such as those shown in 2018/2019 and 2019/2020 do not threaten the financial sustainability of the organisation.

However, unrestricted reserves are required to be maintained at specific levels in order to meet Trócaire's reserves policy detailed above. As such recurring years of deficits in unrestricted reserves could threaten the financial sustainability of Trócaire.

In August 2019 Trócaire carried out its first mid-year budget revision for 2019/2020 focused on the first five months of the financial year.

This showed a divergence of projected unrestricted income and expenditure. Unrestricted expenditure was projected to rise above budgeted levels and it was not clear that unrestricted income targets would be met. The projections were shared and discussed with the Audit & Risk Committee and the board. A series of cost cutting measures were taken to reduce unrestricted expenditure in the 2019/2020 financial year.

A multi-annual financial framework was developed with a view to identifying the risk of structural deficits in unrestricted income and expenditure and to support short and medium-term financial planning. This framework was used to guide the 2020/2021 budgeting process and to plan reductions in recurring costs out of unrestricted reserves, including voluntary redundancies.

In addition to the reserves position and related surplus/deficit projections, cash balances are monitored closely. The most significant inflows and outflows of cash are largely predictable within the calendar cycle each year. Where necessary, adjustments can be made to the size and frequency of partner transfers in order to manage cashflow during the low points of this annual cycle.

Due to the control measures taken during the financial year unrestricted expenditure was €22.4m, which was lower than the original budget for the year of €23.6m. The unrestricted public income budget for the year was achieved (€21.9m), despite more pessimistic projections earlier in the year.

Despite these successes in limiting the deficit in unrestricted expenditure over income, there was still a deficit for the financial



year. The budget approved by the board for 2020/2021 also included a deficit. There is further comment on financial sustainability under the Principal Risks and Uncertainties section of this Annual Report from pages 62 to 67. There is also comment on the post-year end emergence of Covid-19 as a global pandemic and its impact on financial sustainability in the Principal Risks and Uncertainties section on page 62 and in the post balance sheet events note on page 79.

## 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 deposits accounts, spreading the total invested and limiting the amount invested with any individual financial institution. These financial institutions are reviewed by the Audit & Risk

Committee and recommended to the board for authorisation. 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.

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

The Investment Policy is reviewed by the Audit & Risk Committee and recommended to the board for approval.

## DEFINED BENEFIT PENSION SCHEME DEFICIT

The valuation of the pension scheme at 29 February 2020, for the purposes of FRS102, showed a funding deficit of €2.0m (2018/19: €1.3m).

This deficit represents the difference between the liabilities of the pension fund and the value of its underlying assets; it does not represent an immediate cash commitment, as the cash flow required to meet the €2.0m deficit relates to future pension contributions. The valuation of the pension scheme's assets under FRS102 is different from the triennial actuarial valuation, which determines the pension contributions required to reduce the deficit.

The triennial valuation was last completed on the 28 February 2019 and Trócaire have committed to an annual contribution of €50k.

FRS102 requires that the pension deficit should be shown as a reduction in unrestricted funds.

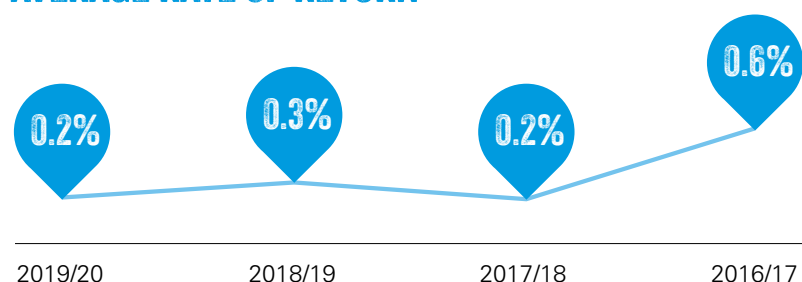
The defined benefit pension scheme is closed to new entrants and all future benefits have ceased.

## KEY PERFORMANCE INDICATORS

The following are key financial performance indicators which are reported on by management as a measure of performance and financial strength.

- Grants to partners is a measure of how much of our funds is spent by our partner organisations in the field. Trócaire work with a diverse, relevant portfolio of partners that can deliver innovative and impactful programmes in an accountable manner.
- Support costs as a % of total expenditure shows how much of total expenditure is absorbed by essential but noncore activities and functions.
- Return on fundraising spend is how much we get back for every €1 invested. This is total public income and can be affected (positively) in years when a special emergency appeal occurs.
- Unrestricted reserves is a measure in months of how much resources Trócaire has available to draw down on in order to continue its work in the event of an economic downturn.

## AVERAGE RATE OF RETURN



Grants to Partners as a % of total expenditure	
2019/20	2018/19
53%	61%

Support Costs as a % of total expenditure	
2019/20	2018/19
8%	6%

Return on Fundraising Spend	
2019/20	2018/19
€3.70	€4.10

Unrestricted Reserves in months	
2019/20	2018/19
6 months	6 months

With the exception of the level of unrestricted reserves each of these financial KPIs has dis-improved compared to prior years. Continuing cost reduction efforts and efforts to maintain income levels are aimed at improving these KPIs in future years.

## FINANCIAL RESULTS OF SUBSIDIARY

In addition to the parent company, Trócaire holds a subsidiary - Trocaire Northern Ireland. In the 2019/20 year, Trocaire Northern Ireland generated an income of GBP£5.9m, had expenditure of GBP£6.6m, with total funds of GBP£4.8m as at the financial year end. The year-end position of the company was satisfactory and it is expected to continue in operation for the foreseeable future.

## POST BALANCE SHEET EVENTS

### Group restructure

Subsequent to the year-end, on 1<sup>st</sup> March 2020 Trócaire completed a group restructure where the operations, assets and liabilities of the Trust were transferred to a newly established Company Limited by Guarantee (CLG). The impact of the re-organisation was to incorporate the operations of Trócaire previously operated through the Trust. The continuity of the charitable activities of Trócaire was not impacted by this legal

restructure. Further details of this restructure are set out on pages 46 & 47 of the Annual Report.

### Covid-19

The second subsequent event was the emergence of Covid-19 as a global pandemic, where Government measures to deal with the pandemic, including business closures and travel restrictions, were implemented from March 2020. Covid-19 is a non-adjusting post balance sheet event. Further details about the impact of Covid-19 on Trócaire post year end is set out in the Principal Risks and Uncertainties section of the Annual Report on page 62.

## GOING CONCERN

The consolidated financial statements have been prepared on a going concern basis. As disclosed in note 21, subsequent to the year-end Trócaire completed a group re-organisation where the operations, assets and liabilities of the Trust were transferred to a newly established Company Limited by Guarantee (CLG). The activities of Trócaire continue to operate as a going concern throughout this period and subsequent to the financial year-end in the new legal entity.

The Covid-19 global pandemic is an unprecedented event that will in some way touch everybody on the planet. It has had a significant impact on all businesses

throughout the world including Trócaire. Trócaire, as a charitable organisation, have recognised the important role we have to play in this crisis. Management have put in place safety protocols to ensure business continues as normal whilst adhering to all government policies in all the locations Trócaire operate in globally. Management have also instigated a cost reduction plan whilst maintaining all key essential services in light of the actual and anticipated decrease in public and institutional income in the coming year and future periods. Trócaire has significant reserves to cope with the reduction in income for the foreseeable future and will utilise these reserves to ensure continuity of service to those that need it most.

## POLITICAL CONTRIBUTIONS

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

## AUDITORS

Deloitte Chartered Accountants and Statutory Audit firm is eligible and has expressed a willingness to continue in office.

## SIGNED ON BEHALF OF THE TRUSTEES:

Archbishop Eamon Martin  
Bishop William Crean

Date: 31st August 2020

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRÓCAIRE

## Report on the audit of the financial statements

### OPINION ON THE FINANCIAL STATEMENTS OF TRÓCAIRE

In our opinion the consolidated financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 29 February 2020 and of the incoming resources and application of resources for the financial year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework.

The financial statements we have audited comprise:

- the Consolidated Statement of Financial Activities;
- the Consolidated Balance Sheet;
- the Consolidated Cash Flow Statement;
- the Trust Statement of Financial Activities;
- the Trust Balance Sheet;
- the Trust Cash Flow Statement;
- the related notes 1 to 21, 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 the Irish law and 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 charity 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 trustees' use of the going concern basis of accounting in preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that

may cast significant doubt about the charity'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.

### OTHER INFORMATION

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report and Consolidated Financial Statements for the financial year ended 29 February 2020, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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



statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## RESPONSIBILITIES OF TRUSTEES

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

In preparing the consolidated financial statements, the trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED 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 consolidated 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 charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' 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 charity'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 consolidated 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 entity (or where relevant, the group) 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 consolidated financial statements represent the underlying transactions and

events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the charitable activities within the group to express an opinion on the consolidated financial statements. The group auditor is responsible for the direction, supervision and performance of the group audit. The group auditor remains solely responsible for the audit opinion.

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 Trustees of Trócaire, as a body. Our audit work has been undertaken so that we might state to the 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 Trustees of Trócaire as a body, for our audit work, for this report, or for the opinions we have formed.

## **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the provisions which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

Kevin Sheehan

For and on behalf of Deloitte Ireland LLP

Chartered Accountants and Statutory Audit Firm

Deloitte & Touche House, Earlsfort Terrace, Dublin 2

Date: 31 August, 2020

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 29 FEBRUARY 2020

		Unrestricted Funds €'000	Restricted Funds €'000	Total 2020 €'000	Unrestricted Funds €'000	Restricted Funds €'000	Total 2019 €'000
	Notes						
<b>Income from:</b>							
Donations and legacies	3.1	21,873	1,046	22,919	22,013	1,157	23,170
Charitable activities	3.2	-	40,684	40,684	-	45,830	45,830
Investment Income	3.3	48	4	52	69	5	74
<b>TOTAL INCOME</b>		<b>21,921</b>	<b>41,734</b>	<b>63,655</b>	<b>22,082</b>	<b>46,992</b>	<b>69,074</b>
<b>Expenditure on:</b>							
Raising funds	4	(6,160)	(21)	(6,181)	(5,527)	(2)	(5,529)
Charitable activities	5	(16,203)	(44,934)	(61,137)	(16,392)	(53,329)	(69,721)
<b>TOTAL EXPENDITURE</b>		<b>(22,363)</b>	<b>(44,955)</b>	<b>(67,318)</b>	<b>(21,919)</b>	<b>(53,331)</b>	<b>(75,250)</b>
<b>Net (expenditure)/income</b>		<b>(442)</b>	<b>(3,221)</b>	<b>(3,663)</b>	<b>163</b>	<b>(6,339)</b>	<b>(6,176)</b>
<b>Other recognised (Losses)/gains:</b>							
Exchange gain/(loss) on consolidation of subsidiary		(22)	21	(1)	184	25	209
Actuarial (loss) on valuation of retirement benefit scheme	18	(649)	-	(649)	(57)	-	(57)
Liabilities extinguished on settlements during the year	18	-	-	-	1,084	-	1,084
<b>NET MOVEMENT IN FUNDS</b>		<b>(1,113)</b>	<b>(3,200)</b>	<b>(4,313)</b>	<b>1,374</b>	<b>(6,314)</b>	<b>(4,940)</b>
<b>Reconciliation of funds</b>							
Fund Balances at beginning of the financial year	15/16	20,145	23,998	44,143	18,771	30,312	49,083
<b>FUND BALANCES AT END OF THE FINANCIAL YEAR</b>	15/16	<b>19,032</b>	<b>20,798</b>	<b>39,830</b>	<b>20,145</b>	<b>23,998</b>	<b>44,143</b>

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



**CONSOLIDATED BALANCE SHEET AS AT 29 FEBRUARY 2020**

		<b>2020</b>	2019
	<i>Notes</i>	<b>€'000</b>	€'000
<b>FIXED ASSETS</b>			
Tangible fixed assets	8	<b>526</b>	696
		<hr/>	<hr/>
<b>CURRENT ASSETS</b>			
Stock	9	<b>447</b>	543
Debtors	10	<b>32,752</b>	33,453
Cash at bank and in hand	11	<b>21,977</b>	26,668
Short term investments	12	<b>1</b>	1
		<hr/>	<hr/>
		<b>55,177</b>	60,665
		<hr/>	<hr/>
<b>CREDITORS</b> (Amounts falling due within one year)	13	<b>(13,903)</b>	(15,871)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<b>41,274</b>	44,794
		<hr/>	<hr/>
Retirement benefit scheme liability	18	<b>(1,970)</b>	(1,347)
		<hr/>	<hr/>
<b>TOTAL NET ASSETS</b>		<b>39,830</b>	44,143
		<hr/>	<hr/>
<b>FUNDS OF THE CHARITY</b>			
Restricted funds	15	<b>20,798</b>	23,998
Unrestricted funds	16	<b>19,032</b>	20,145
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		<b>39,830</b>	44,143
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and signed on its behalf by

Archbishop Eamon Martin  
Bishop William Crean

Date: 31st August 2020

## CONSOLIDATED CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED 29 FEBRUARY 2020

		2020	2019
	Note	€'000	€'000
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	17	(4,742)	(2,096)
<b>Cash flows from investing activities</b>			
Interest received		51	74
<b>Net cash from investing activities</b>		51	74
<b>Change in cash and cash equivalents in the financial year</b>		(4,691)	(2,022)
Cash and cash equivalents at the beginning of the financial year		26,669	28,691
Cash and cash equivalents at the end of the financial year		21,978	26,669
<b>Analysis of cash and cash equivalents:</b>			
Cash at bank and in hand		21,977	26,668
Short term investments		1	1
<b>Total cash and cash equivalents</b>		21,978	26,669

## TRUST STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 29 FEBRUARY 2020

		Unrestricted Funds €'000	Restricted Funds €'000	Total 2020 €'000	Unrestricted Funds €'000	Restricted Funds €'000	Total 2019 €'000
	Notes						
<b>Income from:</b>							
Donations and legacies	3.4	15,717	866	16,583	15,673	986	16,659
Charitable activities	3.5	-	40,275	40,275	-	44,905	44,905
Investment Income	3.6	41	3	44	44	5	49
<b>TOTAL INCOME</b>		<b>15,758</b>	<b>41,144</b>	<b>56,902</b>	<b>15,717</b>	<b>45,896</b>	<b>61,613</b>
<b>Expenditure on:</b>							
Raising funds	4	(5,018)	(20)	(5,038)	(4,368)	(3)	(4,371)
Charitable activities	5	(10,356)	(44,331)	(54,687)	(10,140)	(51,061)	(61,201)
<b>TOTAL EXPENDITURE</b>		<b>(15,374)</b>	<b>(44,351)</b>	<b>(59,725)</b>	<b>(14,508)</b>	<b>(51,064)</b>	<b>(65,572)</b>
<b>Net (expenditure)/income</b>		<b>384</b>	<b>(3,207)</b>	<b>(2,823)</b>	<b>1,209</b>	<b>(5,168)</b>	<b>(3,959)</b>
<b>Other recognised gains/ (losses):</b>							
Actuarial (loss) on valuation of retirement benefit scheme	18	(649)	-	(649)	(57)	-	(57)
Liabilities extinguished on settlements during the year	18	-	-	-	1,084	-	1,084
<b>NET MOVEMENT IN FUNDS</b>		<b>(265)</b>	<b>(3,207)</b>	<b>(3,472)</b>	<b>2,236</b>	<b>(5,168)</b>	<b>(2,932)</b>
<b>Reconciliation of funds</b>							
Fund Balances at beginning of the financial year	15/16	13,744	23,998	37,742	11,508	29,166	40,674
<b>FUND BALANCES AT END OF THE FINANCIAL YEAR</b>	15/16	<b>13,479</b>	<b>20,791</b>	<b>34,270</b>	<b>13,744</b>	<b>23,998</b>	<b>37,742</b>

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



**TRUST BALANCE SHEET AS AT 29 FEBRUARY 2020**

		<b>2020</b>	2019
	<i>Notes</i>	<b>€'000</b>	€'000
<b>FIXED ASSETS</b>			
Tangible fixed assets	8	<b>280</b>	444
		<b>280</b>	444
<b>CURRENT ASSETS</b>			
Stock	9	<b>447</b>	543
Debtors	10	<b>32,303</b>	35,237
Cash at bank and in hand	11	<b>17,102</b>	18,387
Short term investments	12	<b>1</b>	1
		<b>49,853</b>	54,168
<b>CREDITORS</b> (Amounts falling due within one year)	13	<b>(13,893)</b>	(15,523)
<b>NET CURRENT ASSETS</b>		<b>35,960</b>	38,645
Retirement benefit scheme liability	18	<b>(1,970)</b>	(1,347)
<b>TOTAL NET ASSETS</b>		<b>34,270</b>	37,742
<b>FUNDS OF THE CHARITY</b>			
Restricted funds	15	<b>20,791</b>	23,998
Unrestricted funds	16	<b>13,479</b>	13,744
<b>TOTAL FUNDS</b>		<b>34,270</b>	37,742

The financial statements were approved by the Board of Trustees and signed on its behalf by

Archbishop Eamon Martin  
Bishop William Crean

Date: 31st August 2020

## TRUST CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED 29 FEBRUARY 2020

		2020	2019
	Note	€'000	€'000
<b>Cash flows used in operating activities</b>			
Net cash used in operating activities	17	(1,329)	(1,284)
<b>Cash flows from/(used in) investing activities</b>			
Interest received		44	49
<b>Net cash from investing activities</b>		44	49
<b>Change in cash and cash equivalents in the financial year</b>		(1,285)	(1,235)
Cash and cash equivalents at the beginning of the financial year		18,388	19,623
Cash and cash equivalents at the end of the financial year		17,103	18,388
<b>Analysis of cash and cash equivalents:</b>			
Cash at bank and on short term deposit		17,102	18,387
Short term investments		1	1
<b>Total cash and cash equivalents</b>		17,103	18,388

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 29 FEBRUARY 2020

## 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 Charities SORP (FRS 102) –Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) "Charities SORP (FRS 102)".

Trócaire is a public benefit entity as defined by FRS 102.

The consolidated financial statements have been prepared on a going concern basis. Following the Trustees review of Trócaire's results for the year, the year-end financial position and the approved 2019 budget, the Trustees 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.

The presentation currency of these financial statements is Euro (€). All amounts in the financial statements have been rounded to the nearest €1,000.

## PRINCIPLES OF CONSOLIDATION

The consolidated financial statements include a 100% consolidation of the financial statements of Trócaire's subsidiary undertaking Trocaire (Northern Ireland). The results and balance sheet of Trocaire (Northern Ireland) have been consolidated on a line by line basis. No separate income and expenditure account of the subsidiary undertaking has been presented, as permitted by the Charities SORP (FRS 102) –Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Trócaire is availing of the exemption under FRS 102 (33.11) Related Party Disclosures not to disclose details of transactions with companies within the Group.

The work of the organisation in the developing world is carried out through branches of the Trust located in the countries of operation. All funds held by the branches are the legal property of the Trust. Expenditure, assets and liabilities are included in the financial statements of the Trust.

## INCOME

Income is recognised when the organisation 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.
- Investment income, in the form of bank deposits, 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 Trócaire is legally entitled to the income and is fulfilling the conditions contained in the related funding agreements which may be time or performance related.

Trócaire 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.

Non-monetary donations utilised by the organisation as part of programmes designed, implemented, and managed by Trócaire are valued and included in income in the year in which they are received. These donations are valued at the estimated market price at the time of receipt.

## 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.

In accordance with the Charities SORP (FRS 102), the defined

benefit pension scheme is included with 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*

Grants to partners: Grants are charged to the Statement of Financial Activities when they have been approved and where a binding commitment has been made to the partner organisation. Grants represent funds made available to partners and comprise either cash funds transferred to the partners or in kind provision of goods and services procured on their behalf. Grants that have been approved but not yet disbursed at the balance sheet date are carried forward as approved partner commitments in the balance sheet.

Programme costs: Those costs, excluding 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. This allocation ratio is the same as that which was used in the prior year.

## FOREIGN CURRENCIES

The consolidated financial statements are prepared in Euro.

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

Trócaire operates both defined contribution and defined benefit pension schemes.

### **Defined Contribution 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.

### Defined Benefit Scheme

The defined benefit scheme was closed to new members on 1 September 2013. The defined benefit scheme is administered by Trustees and is independent of the charity's finances. Contributions are paid to the scheme in accordance with the recommendations of independent actuaries to enable the Trustees to meet from the scheme the benefits accruing in respect of current and future service.

For defined benefit schemes the amounts charged to operating surplus are the costs arising from employee services rendered during the financial year and the cost of plan introductions, benefit changes, settlements and curtailments. They are included as part of staff costs. The net interest cost on the net defined benefit liability is charged to income and expenditure. Re-measurement comprising actuarial gains and losses and the return on scheme assets (excluding amounts included in net interest on the net defined benefit liability) are recognised immediately in other comprehensive income.

Defined benefit schemes are funded, with the assets of the scheme held separately from those of the charity, in separate Trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method. Actuarial valuations are obtained at least triennially and are updated at each balance sheet date.

Other long-term employee benefits are measured at the present value of the benefit obligation at the reporting date.

### TAXATION

No charge to corporation taxation arises as the Trust has been granted exemption under Sections 207 and 208 of the Taxes Consolidation Act 1997. Irrecoverable value added tax is expensed as incurred.

### 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 and long leasehold 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.

### SHORT TERM INVESTMENTS

Current asset investments are stated at market value.

### STOCKS

Stocks consist of relief supplies held pending distribution and are valued at the lower of cost and net realisable value.

### 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 three 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.

## 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 (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 only 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.

## OPERATING LEASE

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities (SOFA).

## 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 Trustees 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.

The following are the critical judgements and estimations that the Board of Trustees have made in the process of applying the organisation's accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

## DEFINED BENEFIT PENSION SCHEME

The organisation has a defined benefit pension scheme in operation for certain employees. There are estimates with respect to certain key assumptions made in calculating the actuarial liability relating to the scheme including the discount rate, inflation and mortality rates, as disclosed in note 18 to the financial statements.

## PROVISIONS

Trócaire's activities encompass many foreign territories which can be subject to in-country assessment locally in respect of employment taxes and related obligations. The Trustees review in-country potential liabilities and where necessary take professional advice, and make appropriate provision where required.



## 3. INCOME

Group:	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	2020	Funds	Funds	2019
	€'000	€'000	€'000	€'000	€'000	€'000

### 3.1 DONATIONS AND LEGACIES

General Donations & Legacies	9,105	454	9,559	10,024	669	10,693
Lenten Campaign	8,343	-	8,343	7,575	-	7,575
Committed Giving	4,425	-	4,425	4,414	-	4,414
Special Appeals	-	592	592	-	488	488
<b>Total Donations and Legacies</b>	<b>21,873</b>	<b>1,046</b>	<b>22,919</b>	<b>22,013</b>	<b>1,157</b>	<b>23,170</b>

### 3.2 CHARITABLE ACTIVITIES

#### Contributions from Governments and similar bodies:

Irish Aid	-	21,706	21,706	-	21,452	21,452
EU & ECHO	-	2,654	2,654	-	4,196	4,196
Swedish Government, SIDA	-	2,153	2,153	-	1,788	1,788
Australian Aid	-	437	437	-	1,541	1,541
UN Agencies	-	1,600	1,600	-	1,633	1,633
UK Government, DFID	-	815	815	-	1,185	1,185
US Aid	-	198	198	-	211	211
	-	<b>29,563</b>	<b>29,563</b>	-	<b>32,006</b>	<b>32,006</b>

#### Contributions from Caritas agencies:

SCIAF (Scotland)	-	2,333	2,333	-	2,638	2,638
Caritas Germany	-	1,339	1,339	-	1,837	1,837
Caritas Relief Services (USA)	-	1,185	1,185	-	615	615
Caritas France	-	250	250	-	280	280
Misereor (Germany)	-	176	176	-	657	657
Development & Peace (Can)	-	32	32	-	53	53
Caritas Rwanda	-	2	2	-	-	-
Caritas Australia	-	1	1	-	70	70
Secour Catholique (France)	-	(19)	(19)	-	(80)	(80)
Cafod (England and Wales)	-	-	-	-	137	137
Caritas Austria	-	-	-	-	80	80
Caritas Spain	-	-	-	-	50	50
Caritas Belgium	-	-	-	-	50	50
Cordaid The Netherlands	-	-	-	-	44	44
Caritas Italy	-	-	-	-	20	20
Caritas Japan	-	-	-	-	4	4
Caritas Switzerland	-	-	-	-	(244)	(244)
	-	<b>5,299</b>	<b>5,299</b>	-	<b>6,211</b>	<b>6,211</b>

**3.2 CHARITABLE ACTIVITIES (CONTINUED)**

	<b>Unrestricted Funds €'000</b>	<b>Restricted Funds €'000</b>	<b>Total 2020 €'000</b>	<b>Unrestricted Funds €'000</b>	<b>Restricted Funds €'000</b>	<b>Total 2019 €'000</b>
<b>Contributions from agencies and groups:</b>						
PSI (DFID)	-	2,239	2,239	-	1,921	1,921
TRACE	-	1,090	1,090	-	1,158	1,158
Start Fund	-	773	773	-	68	68
Canadian Food & Grain Bank	-	453	453	-	424	424
Oxfam	-	437	437	-	361	361
child welfare organisation of the						
catholic church in Germany	-	300	300	-	160	160
Bisschoppelijke Vastenactie	-	150	150	-	60	60
Kenneally Int'l Foundation	-	91	91	-	87	87
Porticus Foundation	-	50	50	-	-	-
Electric Aid	-	46	46	-	34	34
Bank of Ireland	-	45	45	-	46	46
State of Guernsey OAC	-	44	44	-	45	45
Franciscan Sisters of Mary	-	44	44	-	-	-
Drivers of Food Choice	-	28	28	-	9	9
ISHIARA Partnership Dam						
Project - Waterford Parish	-	25	25	-	-	-
IRF	-	18	18	-	2,180	2,180
The Save the Children Fund	-	13	13	-	-	-
World Health Organisation	-	12	12	-	-	-
Human Dignity Foundation	-	8	8	-	277	277
International Land Coalition	-	4	4	-	57	57
ASB Deutschland	-	(1)	(1)	-	553	553
Danida	-	(2)	(2)	-	-	-
Dreams	-	(20)	(20)	-	25	25
Palladium	-	(25)	(25)	-	-	-
Lifes2good Foundation	-	-	-	-	100	100
Community Foundation Ireland	-	-	-	-	82	82
Danish Refugee Council	-	-	-	-	2	2
DGF	-	-	-	-	(2)	(2)
MCA - Honduras	-	-	-	-	(34)	(34)
	-	5,822	5,822	-	7,613	7,613
<b>Total Charitable Activities</b>	-	40,684	40,684	-	45,830	45,830

**3.3 INVESTMENT INCOME**

Interest Receivable	48	4	52	69	5	74
<b>TOTAL INCOME</b>	<b>21,921</b>	<b>41,734</b>	<b>63,655</b>	<b>22,082</b>	<b>46,992</b>	<b>69,074</b>

**Trust:**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	Unrestricted	Restricted	Total
	<b>Funds</b>	<b>Funds</b>	<b>2020</b>	Funds	Funds	2019
	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>	€'000	€'000	€'000

**3.4 DONATIONS AND LEGACIES**

General Donations & Legacies	6,845	427	7,272	7,417	622	8,039
Lenten Campaign	5,524	-	5,524	4,889	-	4,889
Committed Giving	3,348	-	3,348	3,367	-	3,367
Special Appeals	-	439	439	-	364	364
<b>Total Donations and Legacies</b>	<b>15,717</b>	<b>866</b>	<b>16,583</b>	<b>15,673</b>	<b>986</b>	<b>16,659</b>

**3.5 CHARITABLE ACTIVITIES**

Governments and similar bodies:	-	29,197	29,197	-	31,126	31,126
Caritas agencies	-	5,298	5,298	-	6,211	6,211
Agencies and groups:	-	5,780	5,780	-	7,568	7,568
<b>Total Charitable Activities</b>	<b>-</b>	<b>40,275</b>	<b>40,275</b>	<b>-</b>	<b>44,905</b>	<b>44,905</b>

**3.6 INVESTMENT INCOME**

Total Investment Income	41	3	44	44	5	49
<b>TOTAL INCOME</b>	<b>15,758</b>	<b>41,144</b>	<b>56,902</b>	<b>15,717</b>	<b>45,896</b>	<b>61,613</b>



## 4. RAISING FUNDS EXPENDITURE

### GOAL 8: INCREASED SCALE AND INCOME

<b>Group:</b>	<b>Unrestricted Funds €'000</b>	<b>Restricted Funds €'000</b>	<b>Total 2020 €'000</b>	<b>Total 2019 €'000</b>
Cost of generating donations and legacies	4,185	-	4,185	3,473
Cost of generating Lenten Campaign	1,028	-	1,028	1,208
Cost of generating Committed Giving	362	-	362	361
Cost of generating Special Appeals	70	19	89	-
Support Costs (Note 6.1)	515	2	517	487
	<b>6,160</b>	<b>21</b>	<b>6,181</b>	<b>5,529</b>

<b>Trust:</b>	<b>Unrestricted Funds €'000</b>	<b>Restricted Funds €'000</b>	<b>Total 2020 €'000</b>	<b>Total 2019 €'000</b>
Cost of generating donations and legacies	3,072	-	3,072	2,685
Cost of generating Lenten Campaign	1,028	-	1,028	941
Cost of generating Committed Giving	362	-	362	279
Cost of generating Special Appeals	70	19	89	-
Support Costs (Note 6.1)	486	1	487	466
	<b>5,018</b>	<b>20</b>	<b>5,038</b>	<b>4,371</b>

Raising funds expenditure is comprised of the costs incurred in fundraising. These include the costs of advertising, producing publications, printing and mailing fundraising material, staff costs in these areas, and an appropriate allocation of support cost.

## 5. CHARITABLE ACTIVITIES EXPENDITURE

Group:	Programme		Support	Total	Total
	Grants	Costs	Costs	2020	2019
	€'000	€'000	€'000	€'000	€'000
<b>Overseas Programme</b>					
<b>Strategic Plan 2016-2020</b>					
Goal 1: Human rights and democratic space	2,227	1,166	256	3,649	4,966
Goal 2: Equitable access to & use of resources	8,733	5,781	1,059	15,573	19,338
Goal 3: Women's empowerment	6,953	4,942	849	12,744	17,189
Goal 4: Protection of dignity in humanitarian crises	17,397	6,305	1,935	25,637	24,832
International projects	364	153	40	557	718
	<b>35,674</b>	<b>18,347</b>	<b>4,139</b>	<b>58,160</b>	67,043

### Ireland Programme

Goal 5: People and leaders in Ireland are acting for a just world	173	2,287	517	2,977	2,678
	<b>35,847</b>	<b>20,634</b>	<b>4,656</b>	<b>61,137</b>	69,721

Group:	Unrestricted	Restricted	Total	Total
	Funds	Funds	2020	2019
	€'000	€'000	€'000	€'000
Overseas programme (Goals 1-4)	13,228	44,932	58,160	67,043
Ireland programme (Goal 5)	2,975	2	2,977	2,678
	<b>16,203</b>	<b>44,934</b>	<b>61,137</b>	69,721

Expenditure on charitable activities is analysed as shown above.

Further analysis of our overseas programme (by country) can be seen in Appendix 1 and a list of our 50 largest partner grants can be seen in Appendix 2. (Appendices are not covered by the audit report).

**5. CHARITABLE ACTIVITIES EXPENDITURE (CONTINUED)**

<b>Trust:</b>	<b>Grants</b>	<b>Programme Costs</b>	<b>Support Costs</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>
<b>Goals 1-4:</b>					
Overseas programme	<b>30,739</b>	<b>17,510</b>	<b>3,897</b>	<b>52,146</b>	58,956
<b>Goal 5:</b>					
Ireland programme	<b>173</b>	<b>1,881</b>	<b>487</b>	<b>2,541</b>	2,245
	<b>30,912</b>	<b>19,391</b>	<b>4,384</b>	<b>54,687</b>	61,201

<b>Trust:</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>	<b>€'000</b>
Overseas programme (Goals 1-4)	<b>7,817</b>	<b>44,329</b>	<b>52,146</b>	58,956
Ireland programme (Goal 5)	<b>2,539</b>	<b>2</b>	<b>2,541</b>	2,245
	<b>10,356</b>	<b>44,331</b>	<b>54,687</b>	61,201



## 6. SUPPORT COSTS

### 6.1 SUPPORT COSTS

	Group		Trust	
	2020	2019	2020	2019
	€'000	€'000	€'000	€'000
Human resources, safeguarding, learning and development	1,340	1,262	1,340	1,262
Information communications and technology	1,091	1,026	1,091	1,026
Premises and facilities	996	1,022	789	831
Finance	595	609	595	609
Governance (see note 6.2)	592	586	571	565
Standards and Compliance	559	369	485	369
	<u>5,173</u>	<u>4,874</u>	<u>4,871</u>	<u>4,662</u>

Support costs which cannot be directly attributed have been allocated in proportion to estimated benefits received and are apportioned as follows:

- 80% to the Overseas programme (Goals 1-4)
- 10% to Ireland programme (Goal 5)
- 10% to Raising funds (Goal 8)

	Group		Trust	
Analysed as follows:	2020	2019	2020	2019
	€'000	€'000	€'000	€'000
Overseas programme (Goals 1-4)	4,139	3,900	3,897	3,730
Raising funds (Goal 8)	517	487	487	466
Ireland programme (Goal 5)	517	487	487	466
	<u>5,173</u>	<u>4,874</u>	<u>4,871</u>	<u>4,662</u>

### 6.2 GOVERNANCE COSTS

	Group		Trust	
	2020	2019	2020	2019
	€'000	€'000	€'000	€'000
Strategic management and directorate	401	388	393	383
Internal audit	137	141	137	141
Statutory audit fee*	54	57	41	41
	<u>592</u>	<u>586</u>	<u>571</u>	<u>565</u>

\* In the current and prior financial year our auditors provided an external audit service only.

## 7. STAFF COSTS

The average number of employees in Ireland and overseas during the financial year was 471 (2019: 483).

	Group		Trust	
	2020	2019	2020	2019
	Numbers	Numbers	Numbers	Numbers
<b>The full staff profile is as follows:</b>				
<b>Staff engaged in:</b>				
Overseas programme	366	382	366	379
Management and support staff in Ireland	41	39	38	37
Ireland programme	37	34	31	28
Raising funds	27	28	22	23
	<u>471</u>	<u>483</u>	<u>457</u>	<u>467</u>
	<u><u>471</u></u>	<u><u>483</u></u>	<u><u>457</u></u>	<u><u>467</u></u>

	Group		Trust	
	2020	2019	2020	2019
	€'000	€'000	€'000	€'000
<b>The aggregate amounts paid to or on behalf of staff are as follows:</b>				
Salaries	13,689	12,673	13,214	12,120
Employer's social security contributions	1,023	947	979	900
Employer's pension contributions – Defined Contribution Scheme	957	850	913	805
Redundancy Costs	724	72	658	72
Employer's pension contributions – Defined Benefit Scheme	24	47	24	47
	<u>16,417</u>	<u>14,589</u>	<u>15,788</u>	<u>13,944</u>
	<u><u>16,417</u></u>	<u><u>14,589</u></u>	<u><u>15,788</u></u>	<u><u>13,944</u></u>

The Trustees and members of the Board do not receive remuneration for their services as Trustees and members of the Board. Directly incurred expenses are reimbursed, if claimed, and amounted to €741 (2019: € nil).

During the year a voluntary redundancy scheme was made available to employees as part of a cost management programme. This resulted in the redundancy costs above in year.

The number of employees whose total employee benefits (excluding employer social security contributions and pension costs) was greater than €60,000 is as follows:

Salary Range	Group		Trust	
	2020	2019	2020	2019
	Numbers	Numbers	Numbers	Numbers
€60,000 to €70,000	20	12	18	11
€70,001 to €80,000	4	5	4	5
€80,001 to €90,000	3	6	3	6
€90,001 to €100,000	3	2	3	2
€100,001 to €110,000	1	1	1	1
€120,001 to €130,000	1	-	1	-
	<u>32</u>	<u>26</u>	<u>30</u>	<u>25</u>
	<u><u>32</u></u>	<u><u>26</u></u>	<u><u>30</u></u>	<u><u>25</u></u>

## 7. STAFF COSTS (CONTINUED)

The defined benefit pension scheme was closed to new entrants and accrual of benefits ceased with effect from 1 September 2013. A revised defined contribution scheme was established with standard employer contributions of 8-14% dependent on age.

The Organisation and Human Resource Committee has the responsibility for approval and monitoring of the organisation's compensation strategy, its compensation framework, salary management processes and benchmarking mechanisms to determine pay and benefits including pension arrangements

of all staff below the Chief Executive Officer. The Executive Leadership Team have set Trócaire's market reference point to construct pay ranges and to benchmark remuneration around the median of the market having regard to similar employment in the NGO sector as well as general business/public service sectors where appropriate. Pay and conditions of the Chief Executive Officer are approved by the Remuneration Committee

Chief Executive Officer Caoimhe de Barra is paid a salary of €125,000 per annum and is a member of the company pension scheme.

The Executive Leadership Team (which is considered key management) remuneration, including employers' social security and pension contributions, is €827,766 (2019: €857,273).



## 8. FIXED ASSETS

<b>Group:</b>	<b>Fixtures, fittings and equipment €'000</b>	<b>Software Computer installation €'000</b>	<b>Freehold property €'000</b>	<b>Leasehold property €'000</b>	<b>Total €'000</b>
<b>COST:</b>					
Balance at 1 March 2019	312	1,859	263	444	2,878
Exchange difference	6	-	-	-	6
Disposals	-	(14)	-	-	(14)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Balance at 29 February 2020</b>	<b>318</b>	<b>1,845</b>	<b>263</b>	<b>444</b>	<b>2,870</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION:</b>					
Balance at 1 March 2019	276	1,705	10	191	2,182
Charge for year	5	154	5	5	169
Exchange difference	5	-	-	2	7
Disposals	-	(14)	-	-	(14)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Balance at 29 February 2020</b>	<b>286</b>	<b>1,845</b>	<b>15</b>	<b>198</b>	<b>2,344</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>					
Balance at 1 March 2019	36	154	253	253	696
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Balance at 29 February 2020</b>	<b>32</b>	<b>-</b>	<b>248</b>	<b>246</b>	<b>526</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

- Leasehold properties: The properties are located at 50 King Street, Belfast and 9 Cook Street, Cork.
- Freehold property: Located at 12 Cathedral Street, Dublin 1.

**8. FIXED ASSETS (CONTINUED)**

<b>Trust:</b>	<b>Fixtures, fittings and equipment €'000</b>	<b>Software Computer installation €'000</b>	<b>Freehold property €'000</b>	<b>Leasehold property €'000</b>	<b>Total €'000</b>
<b>COST:</b>					
Balance at 1 March 2019	117	1,848	263	6	2,234
Disposals	-	(14)	-	-	(14)
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
<b>Balance at 29 February 2020</b>	<b>117</b>	<b>1,834</b>	<b>263</b>	<b>6</b>	<b>2,220</b>
	_____	_____	_____	_____	_____
<b>DEPRECIATION:</b>					
Balance at 1 March 2019	81	1,694	10	5	1,790
Charge for year	5	154	5	-	164
Disposals	-	(14)	-	-	(14)
	_____	_____	_____	_____	_____
<b>Balance at 29 February 2020</b>	<b>86</b>	<b>1,834</b>	<b>15</b>	<b>5</b>	<b>1,940</b>
	_____	_____	_____	_____	_____
<b>Net Book Value</b>					
Balance at 1 March 2019	36	154	253	1	444
	_____	_____	_____	_____	_____
<b>Balance at 29 February 2020</b>	<b>31</b>	<b>-</b>	<b>248</b>	<b>1</b>	<b>280</b>
	=====	=====	=====	=====	=====

- Leasehold properties: The property is located at 9 Cook Street, Cork.
- Freehold property: Located at 12 Cathedral Street, Dublin 1.

## 9. STOCK

	Group		Trust	
	2020	2019	2020	2019
	€'000	€'000	€'000	€'000
Value at 29 February 2020	<b>447</b>	543	<b>447</b>	543

Stocks consist of relief supplies held pending distribution and are valued at the lower of cost and net realisable value.

## 10. DEBTORS

	Group		Trust	
	2020	2019	2020	2019
	€'000	€'000	€'000	€'000
<b>Amounts falling due within one year:</b>				
Amounts due from subsidiary undertaking:				
Trocaire (Northern Ireland)	-	-	-	2,881
Donor income accrued	<b>29,739</b>	30,401	<b>29,432</b>	29,589
Taxation refundable	<b>1,483</b>	1,520	<b>1,352</b>	1,296
Other debtors/prepayments	<b>1,075</b>	1,016	<b>1,065</b>	959
Advertising prepaid	<b>451</b>	512	<b>451</b>	512
Deposit income accrued	<b>4</b>	4	<b>3</b>	-
	<b>32,752</b>	33,453	<b>32,303</b>	35,237

Group figures include donor income accrued of €0.8m (2019: €0.5m) relating to legacies and €28.8m (2019: €29.9m) due from institutional funders. Included in the institutional funders income accrued is Irish Aid Programme Funding and Irish Aid Humanitarian Programme Funding of €20.6m (2019: €20.6m).

Advertising prepaid of €0.5m (2019: €0.5m) relates to the Lenten fundraising campaign.



## 11. CASH AT BANK AND IN HAND

	Group		Trust	
	2020	2019	2020	2019
	€'000	€'000	€'000	€'000
<b>Funds held in:</b>				
Parent Company	<b>10,373</b>	10,230	<b>10,373</b>	10,230
Trocaire Northern Ireland	<b>4,875</b>	8,281	-	-
Countries of operation	<b>6,729</b>	8,157	<b>6,729</b>	8,157
	<b>21,977</b>	26,668	<b>17,102</b>	18,387

## 12. SHORT TERM INVESTMENTS

	Group		Trust	
	2020	2019	2020	2019
	€'000	€'000	€'000	€'000
<b>Amounts falling due within one year:</b>				
Market value at 1 March 2019 and at 29 February 2020	<b>1</b>	1	<b>1</b>	1
Historical Cost	<b>1</b>	1	<b>1</b>	1

The short-term investments held by Trócaire are Prize Bonds (State Savings) donated by a supporter.

## 13. CREDITORS

	Group		Trust	
	2020	2019	2020	2019
	€'000	€'000	€'000	€'000
<b>Amounts falling due within one year:</b>				
Amounts due to subsidiary undertaking: Trocaire (Northern Ireland)	-	-	519	-
Approved partner commitments	9,405	11,632	9,405	11,632
Accruals	2,814	1,965	2,296	1,632
Donor income deferred	752	1,226	752	1,226
Trade creditors	674	583	672	583
Payroll taxes	258	465	249	450
	<b>13,903</b>	<b>15,871</b>	<b>13,893</b>	<b>15,523</b>

### Approved partner commitments

Grants are charged to the Statement of Financial Activities when they have been approved and where a binding commitment has been made to the partner organisation. Grants represent funds made available to partners and comprise either cash funds transferred to the partners or in-kind provision of goods and services procured on their behalf. Grants that have been approved but not yet disbursed at the balance sheet date are carried forward as approved partner commitments in the balance sheet.

### Donor income deferred

Income is deferred when it is received ahead of income recognition criteria being met.

## 14. ANALYSIS OF NET CURRENT ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2020	2019
	€'000	€'000	€'000	€'000
Net current assets, after retirement benefit scheme deficit	18,506	20,798	39,304	43,447
Tangible fixed assets	526	-	526	696
<b>Fund balances at end of financial year</b>	<b>19,032</b>	<b>20,798</b>	<b>39,830</b>	<b>44,143</b>

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 in short term cash deposits to enable the charity to respond rapidly to unforeseen emergency situations.

## 15. RESTRICTED FUNDS

### Group:

	Balance at beginning of year €'000	Incoming Resources €'000	Resources Expended €'000	Balance at end of year €'000
Institutional funding and donor advised funds	22,678	41,142	(43,579)	<b>20,241</b>

### Specific Funds:

Syria and refugee crisis	1,272	70	(786)	<b>556</b>
Cyclone Idai	-	429	(428)	<b>1</b>
Indonesia	25	-	(25)	-
East Africa Appeal	12	1	(13)	-
Rohingya refugee crisis	11	-	(11)	-
Yemen	-	51	(51)	-
Occupied Palestinian Territory	-	27	(27)	-
South Sudan	-	13	(13)	-
Somalia	-	1	(1)	-
	<b>23,998</b>	<b>41,734</b>	<b>(44,934)</b>	<b>20,798</b>

### Trust:

Institutional funding and donor advised funds	22,684	40,705	(43,155)	<b>20,234</b>
Specific funds	1,314	439	(1,196)	<b>557</b>
	<b>23,998</b>	<b>41,144</b>	<b>(44,351)</b>	<b>20,791</b>

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. The balance on specified funds will be spent on relief and recovery.



## 16. UNRESTRICTED FUNDS

### Group:

	Balance at beginning of year €'000	Incoming Resources €'000	Resources Expended €'000	Balance at end of year €'000
Designated Funds:				
Development Programme	18,228	21,921	(23,034)	17,115
Emergency	467	-	-	467
	<u>18,695</u>	<u>21,921</u>	<u>(23,034)</u>	<u>17,998</u>
General Fund	1,450	-	-	1,450
	<u>20,145</u>	<u>21,921</u>	<u>(23,034)</u>	<u>19,032</u>
<b>Trust:</b>				
Designated Funds	12,294	15,758	(16,023)	12,029
General Fund	1,450	-	-	1,450
	<u>13,744</u>	<u>15,758</u>	<u>(16,023)</u>	<u>13,479</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 Trócaire to react in the event of a disaster or emergency for which resources may not be otherwise available.

Resources expended include the exchange difference arising on consolidation of subsidiary and the actuarial movement on the valuation of the defined benefit pension scheme as per the SOFA.

## 17. RECONCILIATION OF CHANGES IN RESOURCES TO CASH FLOW FROM OPERATING ACTIVITIES

<b>Group:</b>	<b>2020</b>	<b>2019</b>
	<b>€'000</b>	<b>€'000</b>
<b>Adjusted for:</b>		
Net expenditure for the financial year (as per SOFA)	<b>(3,663)</b>	(6,176)
Depreciation	<b>169</b>	172
Loss on disposal of fixed assets	-	5
Decrease/(Increase) in stock	<b>96</b>	(219)
Defined Benefit Pension Scheme costs	<b>24</b>	47
Defined Benefit Pension Scheme contribution	<b>(50)</b>	(250)
Interest and investment income receivable	<b>(51)</b>	(74)
Decrease/(Increase) in debtors	<b>701</b>	(2,115)
(Decrease)/Increase in creditors	<b>(1,968)</b>	6,311
Exchange Gain	-	203
	<hr/>	<hr/>
Net cash used in charitable activities	<b>(4,742)</b>	(2,096)
	<hr/> <hr/>	<hr/> <hr/>

<b>Trust:</b>	<b>2020</b>	<b>2019</b>
	<b>€'000</b>	<b>€'000</b>
<b>Adjusted for:</b>		
Net expenditure for the financial year (as per SOFA)	<b>(2,823)</b>	(3,959)
Depreciation	<b>164</b>	166
Loss on disposal of fixed assets	-	5
Increase in stock	<b>96</b>	(219)
Defined Benefit Pension Scheme costs	<b>24</b>	47
Defined Benefit Pension Scheme contribution	<b>(50)</b>	(250)
Net movement with group undertakings	<b>3,400</b>	(1,265)
Interest and investment income receivable	<b>(44)</b>	(49)
Decrease/(Increase) in debtors	<b>53</b>	(1,783)
(Decrease)/Increase in creditors	<b>(2,149)</b>	6,023
	<hr/>	<hr/>
Net cash used in charitable activities	<b>(1,329)</b>	(1,284)
	<hr/> <hr/>	<hr/> <hr/>

## 18. RETIREMENT BENEFIT SCHEMES

### Defined contribution schemes

The Trust operates a defined contribution retirement benefit scheme for all qualifying employees of Trócaire. The total expense charged to the statement of financial activities in the year ended 29 February 2020 was €€0.9m (2019: €0.8m).

### Defined benefit schemes

Following an in-depth review of the defined benefit scheme, the Trustees approved the closure of the scheme to new entrants and that all future benefits would cease. This came into effect on 1<sup>st</sup> September 2013. A revised defined contribution scheme was established with employer contributions of 8-14% dependent on age.

The most recent actuarial valuations of scheme assets and the present value of the defined benefit obligation were carried out at 28 February 2018 by Mr Shane Wall, of Joseph G. Byrne Sons Consulting Actuaries Limited, who is a Fellow of the Institute of Actuaries. The present value of the defined benefit obligation, the related current service cost and past service cost were all measured using the projected unit credit method.

	Valuation at	
	2020	2019
<b>Key assumptions used:</b>		
Discount rate	1.00%	1.80%
Future pension increase for service prior to 1 May 2007	5.00%	5.00%
Future pension increase for service after 1 May 2007	3.00%	3.00%
Inflation	1.00%	1.50%

### Demographic assumptions:

The key demographic assumptions used to calculate the retirement benefit liabilities under FRS102 at the beginning and end of the period were:

	Valuation at	
	2020	2019
	Years	Years
<b>Retiring today:</b>		
Males	23.5	23.4
Females	24.2	24.1
<b>Retiring in 20 years:</b>		
Males	25.7	25.6
Females	26.2	26.1



**18. RETIREMENT BENEFIT SCHEMES (CONTINUED)**

Amounts recognised in the Group and Trust's Statement of Financial Activities in respect of the defined benefit scheme is as follows:

	<b>2020</b>	2019
	<b>€ '000</b>	€ '000
Net interest cost	<b>(24)</b>	(47)
	<b>(24)</b>	(47)

Amounts recognised in the Group and Trust's other recognised (losses)/gains within the Statement of Financial Activities in respect of the defined benefit scheme is as follows:

	<b>2020</b>	2019
	<b>€ '000</b>	€ '000
Actuarial loss	<b>(1,644)</b>	(45)
Return on plan assets (excluding amounts included in net interest costs)	<b>995</b>	(12)
	<b>(649)</b>	(57)
Total loss relating to defined benefit scheme	<b>(673)</b>	(104)

The amount included in the Group and Trust's Balance Sheet arising from the Group and Trust's obligations in respect of its defined benefit retirement benefit schemes is as follows:

	<b>2020</b>	2019
	<b>€ '000</b>	€ '000
Present value of defined benefit obligations	<b>(11,233)</b>	(9,470)
Fair value of scheme assets	<b>9,263</b>	8,123
<b>Net liability recognised in the balance sheet</b>	<b>(1,970)</b>	(1,347)

Movements in the present value of defined benefit obligations were as follows:

	<b>2020</b>	2019
	<b>€ '000</b>	€ '000
At 1 March	<b>9,470</b>	14,637
Interest cost	<b>170</b>	255
Actuarial loss	<b>1,644</b>	45
Benefits paid	<b>(51)</b>	(4,383)
Liabilities extinguished on settlements	<b>-</b>	(1,084)
At 29 February	<b>11,233</b>	9,470

**18. RETIREMENT BENEFIT SCHEMES (CONTINUED)**

Movements in the fair value of scheme assets were as follows:

	2020 € '000	2019 € '000
At 1 March	8,123	12,060
Interest income	146	208
Return on plan assets (excluding amounts included in net interest cost)	995	(12)
Contributions from the employer	50	250
Benefits paid	(51)	(4,383)
At 29 February	9,263	8,123

The analysis of the scheme assets at the balance sheet date was as follows:

	2020 %	2019 %
<b>Fair value of assets</b>		
Equity instruments	37.1	37.5
Debt instruments	62.9	55.2
Other Assets	0.0	7.3

**19. LEASE COMMITMENTS**

Total future minimum lease payments under non-cancellable operating leases as follows:

	2020 €'000	2019 €'000
Leasehold premises:		
Within one year	416	416
Between one and five years	1,534	1,586
After five years	1,596	1,960
	3,546	3,962

## 20. FINANCIAL INSTRUMENTS

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

### Group:

	2020	2019
	€'000	€'000
<b>Financial Assets</b>		
<i>Measured at undiscounted amount receivable</i>		
Donor income accrued	29,740	30,401
Other debtors	310	230
Deposit income accrued	4	2
	<hr/>	<hr/>

### Trust:

	2020	2019
	€'000	€'000
<b>Financial Assets</b>		
<i>Measured at undiscounted amount receivable</i>		
Donor income accrued	29,432	29,589
Amounts due from subsidiary undertaking	-	2,881
Other debtors	279	172
Deposit income accrued	3	-
	<hr/>	<hr/>



## 20. FINANCIAL INSTRUMENTS (CONTINUED)

### Group:

	2020	2019
	€'000	€'000
<b>Financial Liabilities</b>		
<i>Measured at undiscounted amount payable</i>		
Approved partner commitments	9,405	11,632
Trade creditors and accruals	3,490	2,548
Donor income deferred	752	1,226
	<hr/>	<hr/>

### Trust:

	2020	2019
	€'000	€'000
<b>Financial Liabilities</b>		
<i>Measured at undiscounted amount payable</i>		
Approved partner commitments	9,405	11,632
Trade creditors and accruals	2,968	2,215
Donor income deferred	752	1,226
Amounts due to subsidiary undertaking	519	-
	<hr/>	<hr/>

## 21. SUBSEQUENT EVENTS

### Group restructure

Subsequent to the year-end on 1 March 2020, Trócaire completed a group restructure where the operations, assets and liabilities of the Trust were transferred to a newly established Company Limited by Guarantee (CLG). The impact of the re-organisation was to incorporate the operations of Trócaire previously operated through the Trust. The continuity of the charitable activities of Trócaire was not impacted by this legal restructure. Further details of this restructure are set out on page 46 & 47 of the Annual Report.

### Covid 19

The second subsequent event was the emergence of Covid-19 as a global pandemic, where Government measures to deal with the pandemic, including business closures and travel restrictions were implemented from March 2020. Covid 19 is a non-adjusting post balance sheet event. Further details about the impact of Covid-19 on Trócaire post year end is set out in the Principal Risks and Uncertainties section of the Annual Report on page 63.

# SUPPLEMENTARY INFORMATION

(NOT COVERED BY THE INDEPENDENT AUDITOR'S REPORT)

## APPENDIX 1 – CHARITABLE EXPENDITURE BY COUNTRY

FOR THE FINANCIAL YEAR ENDED 29 FEBRUARY 2020

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

	Country	2019/20 €'000	2018/19 €'000
1	Somalia	8,042	6,857
2	Democratic Republic of Congo	6,047	5,505
3	Malawi	5,262	4,112
4	Myanmar	5,048	6,289
5	Zimbabwe	3,945	3,786
6	Kenya	3,506	4,636
7	Ethiopia	2,769	5,145
8	Rwanda	2,783	3,462
9	Nicaragua	2,612	3,640
10	Guatemala	2,461	3,185
11	Honduras	2,390	3,770
12	Sierra Leone	2,361	2,695
13	Uganda	2,338	3,435
14	Pakistan	2,145	2,605
15	Lebanon	2,008	368
16	South Sudan	1,547	2,814
17	Sudan	1,444	799
18	Occupied Palestinian Territory	655	1,273
19	Mozambique	80	50
20	Yemen	49	250
21	Indonesia	25	48
22	India	11	30
23	Syria	-	1,441
24	Greece	-	30
25	Ecuador	-	30
	Other countries and projects	632	788
	<b>Total overseas programme costs</b>	<b>58,160</b>	<b>67,043</b>

## APPENDIX 2 – TOP 50 GRANTS TO PARTNERS

	Partner Name	Country	Total Grants €'000
1	Caritas St. Polten	Pakistan	1,634
2	CAFOD	South Sudan	1,013
3	Bishop Gassis Relief and Rescue Foundation	South Kordofan	592
4	SAWA for Development and Aid	Lebanon	535
5	Club des Volontaires pour l'Appui aux Peuples autochtones	DRC	499
6	Caritas Wamba	DRC	493
7	Community Initiative Facilitations Assistance - Ethiopia	Ethiopia	488
8	Programme Nourriture D'Abord	DRC	488
9	Zimbabwe Lawyers for Human Rights	Zimbabwe	464
10	African Women Rising	Uganda	428
11	Basmeah & Zeitooneh - A Lebanese Association	Lebanon	416
12	KDG	Myanmar	415
13	CADECOM MANGOCHI	Malawi	382
14	CICOD	Malawi	364
15	CADECOM ZOMBA	Malawi	363
16	Karuna Mission Social Solidarity	Myanmar	495
17	Churches Action in Relief and Development	Malawi	331
18	Solidarite feminine pour la paix et le developpement integr	DRC	317
19	Cordaid	Various	315
20	Catholic Diocese of Lodwar	Kenya	268
21	Thrive Gulu	Uganda	253
22	Movimiento Comunal Nicaraguense - Somoto	Nicaragua	251
23	Pan African Climate Justice Alliance	Kenya	237
24	NAG	Myanmar	233
25	Zimbabwe Peace Project	Zimbabwe	232
26	Eagles Relief and Development Programme	Malawi	227
27	CADEC / CARITAS Masvingo	Zimbabwe	217
28	Bridging Rural Integrated Dev and Grassroot Empowerment	Myanmar	215
29	Phan Tee Eain	Myanmar	206
30	Caritas Mahagi	DRC	206
31	Liverpool VCT Care & Treatment	Kenya	204
32	Cadre D'Appui pour la Recherche des Solutions	DRC	203
33	Adigrat Diocesan Catholic Secretariat - Mekelle	Ethiopia	199

34	DIOCESIS DE QUICHE	Guatemala	195
35	Society for Women and AIDS in Malawi	Malawi	194
36	Ujamaa Pamodzi Africa	Malawi	185
37	Forum des Mamans de l'Ituri	DRC	183
38	Womens Legal Resources Centre	Malawi	175
39	CADEC / CARITAS Bulawayo	Zimbabwe	168
40	Women's Forum for Human Rights and Democracy – Sierra L	eSierra Leone	168
41	NUBA RELIEF REHABILITATION AND DEVELOPMENT ORGANIZ	South Kordofan	166
42	CADECOM CHIKWAWA	Malawi	166
43	CARITAS - GIKONGORO	Rwanda	166
44	Asociación Octupan “Lugar de los grandes caminos”	Nicaragua	163
45	Cooperativa de Ahorro y Crédito Orfilia Vázquez	Nicaragua	163
46	Oromia Pastoralist Association	Ethiopia	160
47	Commission Diocésaine Justice et Paix Bunia	DRC	160
48	Rwanda Development Organisation	Rwanda	152
49	Catholic Relief Services Malawi	Malawi	148
50	Asociacion de Organismos No Gubernamentales de Hondura	Honduras	144
			<hr/>
			<b>16,039</b>
			<hr/>
<b>Other Grants to Field Partners</b>			<b>19,476</b>
<b>Other Grants to Ireland Partners</b>			<b>159</b>
			<hr/>
<b>Total Grants to Partners</b>			<b>35,674</b>
			<hr/> <hr/>



## TRUSTEES AND OTHER INFORMATION

### TRUSTEES OF TRÓCAIRE:

Archbishop Eamon Martin (Chair)  
 Archbishop Diarmuid Martin  
 Archbishop Michael Neary  
 Archbishop Kieran O'Reilly  
 Bishop John Kirby (Retired October 2019)  
 Bishop Noel Treanor  
 Bishop William Crean  
 Bishop Dermot Farrell (Appointed October 2019)

### CHIEF EXECUTIVE OFFICER:

Caoimhe de Barra

### BOARD

Bishop William Crean (Chair)  
 Archbishop Kieran O'Reilly  
 Harry Casey  
 Christopher Queenan (Retired June 2019)  
 Conall O'Caoimh  
 Gerry Culligan  
 Sandra Lawler  
 Rosemary McCreery  
 Sr. Carmel Flynn  
 Annette Honan  
 David Donoghue  
 Emma Murray  
 Karen Dillon (Appointed June 2019)  
 Matt Walsh (Appointed June 2019)

### BOARD SUB COMMITTEES

#### Audit & Risk Committee

Karen Dillon (Chair)  
 Christopher Queenan (Retired June 2019)  
 Donal Flynn  
 Yvonne Hill  
 Fergal Power  
 Denis Murphy  
 John Farrelly (Appointed August 2019)

#### Organisation & Human Resource Committee

Matt Walsh (Chair)  
 Rosemary McCreery (Retired June 2019)  
 Nicola McCracken  
 David Cagney (Appointed March 2019)  
 John Corbett (Appointed March 2019)  
 Lorraine Kenny (Appointed March 2019)

**International Programmes Advisory Committee**

Rosemary McCreery (Chair)  
 Conall O’Caoimh (Retired May 2019)  
 Nata Duvvury  
 Sr. Denise Boyle  
 David Donoghue  
 Harry Goddard (Appointed June 2019)  
 Jane Anne McKenna (Appointed December 2019)

**Funding & Public Engagement Committee**

Gerry Culligan (Chair)  
 Ronan Morris (Retired October 2019)  
 Bronagh Twomey  
 Rachel Power (Retired May 2019)  
 Sandra Lawler  
 Annette Honan  
 Ruairi McKiernan (Appointed April 2019)  
 Salome Mbugua (Appointed September 2019)

**Nominations Committee**

Rosemary McCreery (Chair)  
 Christopher Queenan (Retired June 2019)  
 Harry Casey  
 Caoimhe de Barra  
 Matt Walsh (Appointed May 2019)

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**EXECUTIVE LEADERSHIP TEAM:**

Chief Executive Officer	Caoimhe de Barra
Director of International Division	Sean Farrell
Director of Fundraising and Marketing	Gwen Dempsey
Director of Public Engagement	John Smith
Director of Strategy, Programmes and Advocacy	Finola Finnan
Director of Human Resources, L & D	Joseph Shannon
Director of Corporate Services	Michael Wickham Moriarty

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**PRINCIPAL OFFICE:**

Maynooth  
 County Kildare

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**PRINCIPAL BANKERS:**

AIB Bank  
 7/12 Dame Street  
 Dublin 2  
  
 Bank of Ireland  
 Lower Baggot Street  
 Dublin 2

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**AUDITORS:**

Deloitte Ireland LLP  
Chartered Accountants & Statutory Audit Firm  
Deloitte & Touche House  
Earlsfort Terrace  
Dublin 2

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**SOLICITOR:**

Philip Lee  
7/8 Wilton Terrace  
Grand Canal Dock  
Dublin 2  
  
Mason Hayes & Curran  
South Bank House  
Barrow Street  
Dublin 4

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**REPUBLIC OF IRELAND**

CHY Number:	5883
Charities Regulatory Authority Number:	20009601

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**NORTHERN IRELAND**

Company Number:	NI021482
HMRC Number:	XR10431
Charity Commission Number:	NIC103321

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