

Trócaire (Northern Ireland)  
(a company limited by guarantee)

Annual Report and Financial Statements  
for the financial year ended  
29 February 2020

<b>COMPANY NUMBER:</b>	NI021482
<b>HMRC NUMBER:</b>	XR10431
<b>NI CHARITY COMMISSION NUMBER:</b>	NIC103321

**TRÓCAIRE (NORTHERN IRELAND)  
(A COMPANY LIMITED BY GUARANTEE)  
COMBINED STRATEGIC REPORT AND DIRECTORS' REPORT - CONTINUED  
FOR THE YEAR ENDED 29 FEBRUARY 2020**

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**DIRECTORS:**

Karen Gallagher (Chair)  
Éamonn Meehan (resigned 24<sup>th</sup> June 2019)  
Augustine McNamara (resigned 24<sup>th</sup> June 2019)  
Angela O'Neill De Guilio (resigned 24<sup>th</sup> June 2019)  
Caoimhe de Barra (appointed 15 October 2018,  
resigned 24<sup>th</sup> June 2019)  
Sr Carmel Flynn (appointed 24<sup>th</sup> June 2019)  
Dr Satish Kumar (appointed 24<sup>th</sup> June 2019)  
Emma Murray (appointed 24<sup>th</sup> June 2019, resigned  
20<sup>th</sup> July 2020)  
Martin O'Brien (appointed 24<sup>th</sup> June 2019)  
Tiarnan O'Neill (appointed 24<sup>th</sup> June 2019)  
Iris Pendergast (appointed 24<sup>th</sup> June 2019,  
resigned 19<sup>th</sup> May 2020)

**AUDIT & RISK COMMITTEE:**

Karen Dillon (Chair)  
Chris Queenan (resigned 26th June 2019)  
Donal Flynn  
Yvonne Hill  
Fergal Power  
Denis Murphy  
John Farrelly (appointed 23<sup>rd</sup> August 2019)  
Emma Murray (appointed 29<sup>th</sup> May 2020)

**SECRETARY AND  
REGISTERED OFFICE:**

Kevin Donnelly (resigned 24<sup>th</sup> June 2019)  
Siobhan Hanley (appointed 24<sup>th</sup> June 2019)  
50 King Street Belfast  
BT1 6AD

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HMRC NUMBER:  
NI CHARITY COMMISSION NUMBER:**

NI021482  
XR10431  
NIC103321

**PRINCIPAL BANKERS:**

AIB (Northern Ireland)  
31/35 High Street Belfast  
BT1 2AL

Bank of Ireland  
Belfast City Branch  
BT1 2BA

**INDEPENDENT AUDITOR:**

Deloitte Ireland LLP  
Deloitte & Touche House  
Earlsfort Terrace  
Dublin 2

**SOLICITOR:**

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

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The directors submit their report together with the audited financial statements of the company for the year ended 29 February 2020. The Strategic Report and Directors' Report are presented together as a Combined Strategic Report and Directors' Report.

**PUBLIC BENEFIT- VISION, MISSION & VALUES**

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

Inspired by Gospel values, Trócaire (Northern Ireland) works for a just and sustainable world for all. Under its constitution and in line with Northern Ireland charity regulation its Objects are:

- the relief of poverty;
- the advancement of education; and
- to benefit the community by such further or other purposes as shall be exclusively charitable.

The work of Trócaire (Northern Ireland) is more specifically defined by the Subsidiary Objects in its constitution which are:

- To support the empowerment of the poor and marginalised, enabling them to claim their rights and live free from poverty and oppression;
- To provide timely, needs-based assistance to people affected by crises, protecting their safety, dignity and fundamental human rights, and enabling communities to prepare for and be more resilient to future crises;
- To tackle the structural causes of poverty by engaging people in Ireland and abroad to take action on issues of global justice; and
- To provide such services connected with the Objects as are considered to be of assistance and benefit in furthering the Objects.

Trócaire (Northern Ireland) does this by:

- Working in partnership with Church and civil society organisations abroad and in Ireland;
- Working directly on development education, advocacy and campaigns that emphasise the underlying causes of poverty,
- Grounding our work 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; and;
- Putting the following values into practice to achieve our mission: solidarity, perseverance, participation, courage and accountability.

Trócaire (Northern Ireland) is a subsidiary of Trócaire (see below). Trócaire (Northern Ireland) carries out most of its international programme work through the Country Offices of Trócaire, which are branches of the parent entity registered in their respective countries in Africa, Central America, Asia and the Middle East. Trócaire (Northern Ireland) has a services and funding agreement in place with Trócaire, the parent body, which grants responsibility to Trócaire for the development and overall management of the overseas programmes within the framework of its strategic direction, policies and standards. Trócaire (Northern Ireland) directly implements programme activities including fundraising, development education, campaigning and advocacy in Northern Ireland, under the Trócaire (Northern Ireland) strategy, in alignment with Trócaire's strategy.

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**STRUCTURE, GOVERNANCE AND MANAGEMENT,  
REGISTRATION AND CONSTITUTION**

Trócaire (Northern Ireland) is a company limited by guarantee not having a share capital, governed by its memorandum and articles of association. It is a charity registered and domiciled in Northern Ireland under the Charities Act (Northern Ireland) 2008 and with the Charity Commission (charity number NIC103321). Its principal, and registered, office is 50 King Street, Belfast, BT1 6AD.

Trócaire (Northern Ireland) was incorporated to aid communities in the developing world by the relief of poverty and the advancement of education. This is achieved by providing support and relief to communities through development and emergency projects around the world and by carrying out education, campaigning and advocacy work in Northern Ireland on the global causes of poverty and injustice.

During the financial year significant work was undertaken to review and update the constitution of Trócaire (Northern Ireland). The primary purpose of these updates was to bring the constitution in line with modern governance practices, company law and charity regulation and to clarify the relationship with the parent entity.

An updated constitution was reviewed and approved by the directors at the AGM on 24<sup>th</sup> June 2019. Consent to these changes was granted by the Charities Commission for Northern Ireland on 2<sup>nd</sup> March 2020. On 3<sup>rd</sup> April 2020 the company members of Trócaire (Northern Ireland) passed a resolution to enact these changes.

**COMPOSITION OF GROUP**

The company is a subsidiary undertaking of Trócaire, a registered charity in the Republic of Ireland. On 1<sup>st</sup> March 2020 the operations, assets and liabilities of Trócaire "The Trust" transferred to Trócaire "Company Limited by Guarantee (CLG)". Trócaire (Northern Ireland) as a subsidiary company was transferred on 1<sup>st</sup> March 2020 as part of this transfer of operations. Throughout this report the term Trócaire is used to refer to Trócaire (Northern Ireland)'s parent entity. Prior to 1<sup>st</sup> March 2020 Trócaire refers to the Trust. From 1<sup>st</sup> March 2020 onwards Trócaire refers to the Company Limited by Guarantee.

Since Trócaire (Northern Ireland) was established, Trócaire appointed the company members of Trócaire (Northern Ireland). It is on this basis that Trócaire (Northern Ireland) has been deemed a subsidiary of Trócaire. With the enactment of the updated constitution of Trócaire (Northern Ireland) on 3<sup>rd</sup> April 2020, Trócaire the parent entity becomes the sole company member of Trócaire (Northern Ireland). The Chief Executive Officer of Trócaire is Caoimhe de Barra. Trócaire (Northern Ireland) leverages significant support from its parent entity including HR, Finance, ICT and management support.

**COMPANY MEMBERS**

Under the constitution and company law the Company Members have the authority to receive reports, appoint company directors and amend the constitution of the company. At the year end the Company Members were:

Karen Gallagher  
Sr Carmel Flynn  
Emma Murray

With the enactment of the updated constitution on 3<sup>rd</sup> April 2020 the sole Company Member is Trócaire, the parent entity registered in the Republic of Ireland with the Company Number 661147.

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**BOARD OF DIRECTORS**

The company is managed by a board of directors. Additional directors may be appointed at any time by the existing board of directors. The members of the board are subject to retirement by rotation. The directors are also the charity trustees under Northern Ireland charity law. The Board meets formally at least three times a year. Board directors undergo an induction programme to ensure that collectively they have the overview necessary for the proper governance of the organisation. Ongoing training is arranged as and when a need is identified. They also travel overseas to view at first hand the work we support in the developing world.

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). In addition, 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) serves as Company Secretary, and this is currently Siobhán Hanley.

The Board of Directors agreed a new Terms of Reference document during the year setting out the Directors' role to complement the constitution. It sets out details of the board's role in developing and approving annual plans and their stewardship for the finances of the organisation. It also sets out areas where the board advise management including high level risk management, maintaining best practice in line with the charity sector in Northern Ireland and maintaining good relations with stakeholders.

During the year the Directors 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. Covid-19 emerged as a global pandemic early in 2020, and directors focused on the risks of Covid-19 to Trócaire (Northern Ireland) after the year end date. The directors reviewed Trócaire's Ireland Strategy with a particular focus on its applicability to Northern Ireland. They also reviewed the staffing structure of Trócaire (Northern Ireland) in light of both vacancies and voluntary redundancies.

<b>Board of Directors Trócaire (Northern Ireland)</b>				
<b>Name</b>	<b>Appointed</b>	<b>Latest possible retirement</b>	<b>Eligible for Reappointment</b>	<b>Board Attendance</b>
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

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***Karen Gallagher***

With a background in business-to-business direct marketing, Karen started her career in fundraising in 1997 as Direct Marketing Development Officer for the international development charity Concern Worldwide, where she worked in individuals-giving in various roles for seven years until 2005 when she was appointed as Director of Concern's Northern Ireland office. In this role, Karen managed Concern's broad activity locally, with teams focusing on fundraising, advocacy, campaigning, development education and donor care. Karen became Chair of the Coalition of Aid and Development Agencies (CADA) in 2009 until 2012, working to strengthen the sector in Northern Ireland and to develop stronger links with the Northern Ireland Assembly.

In 2013 Karen launched herself as a direct marketing consultant offering her services and expertise to the charitable and not-for-profit sector to help them achieve the best returns on their fundraising investment through a holistic approach to donor acquisition, retention and development. She has delivered projects for a wide range of locally based non-profits including Cancer Fund for Children, Children in Crossfire, Mencap and Habitat for Humanity.

In June 2014 Karen undertook the CO3 Interim Leadership Development course and has undertaken Interim Executive appointments with Northern Ireland Chest Heart & Stroke, Replay Theatre Company, Northern Ireland Hospice, Nexus NI and is currently Interim CEO at Children's Heartbeat Trust. Karen is a member of both the Institute of Fundraising, Women in Business, Chair of the Board of Trócaire (Northern Ireland) and a Parent Governor for Wellington College Belfast.

***Sister Carmel Flynn***

Sr. 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 degree 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. After Uganda, Sr. Carmel spent a year in Indonesia, again in formal education, including teaching in an Islamic university, before returning to Ireland in the late 1990s. 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 Misesan Cara for programmes in Kenya and Uganda.

***Emma Murray***

Emma Murray is a Partner with PricewaterhouseCoopers LLP (PwC) and holds the position of audit partner for a number of key 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 eighteen 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.

***Dr Satish Kumar***

Dr. M. Satish Kumar is a leading international expert on colonial and postcolonial studies focused on South Asia, covering many areas across social sciences and humanities. He is heavily engaged in key issues of international development and its ramifications across urban and rural contexts. In particular, challenges of heritage management in the context of climate change, economic development, and issues of decolonisation are current areas of his research. His knowledge and expertise is widely sought by governments, charities and other national and international organisations. He has been an active advisor on subjects such as international development and higher education to the Department for International Development, Northern Ireland Assembly, Indian Government, Royal Irish Academy, Belfast City Council, Habitat for Humanity and Trinity

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College Dublin, amongst others. Dr. Kumar is also extensively involved in the academic community as a member of the Peer Review Colleges for AHRC-GCRF and Newton Fund and a reviewer of projects for a range of other funding bodies such as the British Council, Carnegie Funds, STRIDE (UGC/India) and SPARC (Ministry of Human Resources Development-India). He is currently a Visiting Professor at the Banaras Hindu University, India and has also held a number of visiting positions in Jawaharlal Nehru University, New Delhi, the University of Calcutta, Kolkata, and the Soka University of America.

***Iris Pendergast***

Iris Pendergast is managing partner at Lysander Group LLC. Iris has an established reputation as a builder of volunteer movements for preeminent non-profit organisations across the globe. Regardless of an organisation's size, resources or culture, she has succeeded in helping them put the systems in place to identify, recruit and retain passionate advocates for their respective causes.

She began her non-profit career focusing on community mobilisation at the local level in both Ireland and in the United States. Most recently she was the Managing Director of the American Cancer Society's Global Relay for Life and established successful Relay for Life programs in twenty-four countries.

Iris's background includes building sustainable non-profits through "real, workable" strategic planning, developing leadership volunteers and in implementing best practices for fundraising and special event growth. She is known as a motivator and thought leader on both sides of the Atlantic. She calls both sides home since she currently lives in her beloved Ireland, but is also a citizen of the United States and frequently visits her new granddaughter in California.

***Martin O'Brien***

Martin O'Brien is the Executive Director of the Social Change Initiative (SCI). SCI collaborates with activists, policy makers and funders to deliver lasting social change. It works locally and internationally, with a particular focus on peacebuilding, migration and equality, and human rights. Before establishing SCI Martin was the Senior Vice President for Programmes at the Atlantic Philanthropies and before that he led the Committee on the Administration of Justice. He has a long history of activism for justice and peace and has received several international awards in recognition of his work.

***Tiarnán O'Neill***

Tiarnán O'Neill is the Group Financial Director at Galgorm Collection, a hospitality group of companies. He was previously Chief Operating Officer of the Diocese of Down and Connor (one of the largest charities in NI). He is a PwC trained chartered accountant with a wealth of charity experience gained from a number of roles and positions he holds. He is the current chair of the Chartered Accountants Ireland - Ulster Society, Not for Profit Group NI and is a member of the Advisory Panel of the Charity Commission NI. Through his role with Down and Connor Diocese, outside his financial and governance skills, he has a wealth of experience in the area of church relations. He was featured on the Northern Ireland top 40 under 40 list 2018.

***Other directors up to 24<sup>th</sup> June 2019***

As noted above, up to 24<sup>th</sup> June 2019 there were directors who were managers of the parent entity, Trócaire. Eamonn Meehan was the Executive Director of Trócaire until October 2018. Caoimhe de Barra is the CEO of Trócaire. Gus McNamara was the Head of Finance of Trócaire until June 2019. Angela O'Neill De Guilio is the Head of Global Partnerships & Funding in Trócaire. All four of these directors resigned at the AGM on 24<sup>th</sup> June 2019.

**BOARD DIVERSITY**

During the year the board of the parent entity 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 members. This policy statement applies to both the board of the parent entity and the Board of

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Trócaire (Northern Ireland). 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 members with different backgrounds, perspectives and experiences. This brings diversity of thought and perspectives, which is vital at every level of the organisation including at board and committee level.

The Nominations Committee of the parent entity is primarily responsible for setting targets for Board and Committee Diversity and ensuring that these are monitored. The policy statement set out a range of areas of diversity within its scope. The Nominations Committee has decided initially to focus on gender, ethnicity and ensuring that the parent Board has an all-Ireland perspective.

#### 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% and 60% female members of the Trócaire (Northern Ireland) Board.

	<b>Male</b>	<b>Female</b>
Directors at year end (n)	3	4
Directors at year end (%)	43%	57%

#### All-Ireland perspective

Trócaire is an all-Ireland group. Although the parent entity 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 from Northern Ireland. The Nominations Committee set that a minimum of one board member of the parent entity should be from Northern Ireland at all times. There are currently two parent board members from Northern Ireland, and in addition all of the Directors of Trócaire (Northern Ireland) are 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, and this has been the case for the history of the organisation. 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.

The Nominations Committee agreed that the Trócaire (Northern Ireland) board should aim for at least one such member. The aspiration agreed by the Nominations Committee is that recruitment at committee and subsidiary board level would support the recruitment of at least one member from such an ethnic background to the board of the parent entity by 2023. The timing is based on when board vacancies become available, following the end of term of existing Board members.

There is currently one director from a non-white Irish ethnic background on the board of Trócaire (Northern Ireland).

#### **DECISION MAKING**

The board of Trócaire (Northern Ireland) are the custodians of the vision, mission and values of the company; they approve the integration of the Ireland strategy in Northern Ireland, annual activity plans and budgets, and ensure the organisation is effective and accountable. With the recruitment of new Board members in June

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2019, a draft terms of reference was prepared for the board in order to help define the role of the board particularly concerning its relationship with the parent entity. The terms of reference were agreed by all Board members at the AGM on the 24<sup>th</sup> June 2019 and will be reviewed regularly and adapted where required.

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

### **VOLUNTEERS**

Trócaire (Northern Ireland) is dedicated to improving the lives of people living in poverty and injustice around the world. Our outreach and awareness-raising in Ireland is a vital part of that work. Our volunteers support our work in schools and parishes, helping to fundraise and campaign on issues that matter. Volunteers bring valuable skills, experience and energy to supporting our work in Northern Ireland. Trócaire (Northern Ireland) is grateful to have 35 active volunteers who support our fundraising campaigns such as the Lent Campaign and Christmas Gifts, engage in supporting our advocacy campaigns and some of whom are active members of the Armagh and Down and Connor Diocese Ambassador Programmes. Volunteers donated 404 hours of time in supporting the achievement of Trócaire's mission and vision in Northern Ireland in the past year. In addition, 23 of our volunteers delivered 133 mass talks during the 2019 Lent Campaign. The contribution of our volunteers is invaluable to progressing Trócaire's work and enables the organisation to expand its reach and impact across communities.

### **SAFEGUARDING**

Trócaire (Northern Ireland) believes that all individuals have the right to live with dignity and freedom from exploitation and abuse. It is Trócaire (Northern Ireland)'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 (Northern Ireland) meets the appropriate standards.

In addition to group-wide Trócaire global safeguarding policies, policies and procedures have been developed to address specific safeguarding considerations associated with our work in Northern Ireland. These include a Policy on Communicating with Supporters who may be vulnerable and a Visitors Policy. Training on safeguarding and associated policies forms part of induction for all staff and volunteers. On 27<sup>th</sup> August 2019 Trócaire's Head of Safeguarding visited the Trócaire (Northern Ireland) office to review safeguarding practise and provide training to the team.

The framework of policies and procedures as developed by Trócaire and adopted by Trócaire (Northern Ireland) formed part of an external safeguarding oversight review which was conducted by GCPS and reported on in October 2019. The main finding was that '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.'

Trócaire's Safeguarding Commitment Statement and policies are published on Trócaire's website:

<https://www.trocaire.org/about/safeguarding>

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*Counter Modern Slavery and Trafficking in Persons*

Trócaire (Northern Ireland) welcomes The UK Modern Slavery Act 2015 (as well as donor requirements) and the duty it places on organisations, including Trócaire (Northern Ireland), to disclose publicly the steps they are taking to prevent modern slavery in their own organisations and in their supply chains.

Trócaire (Northern Ireland) 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 (Northern Ireland), including partner organisations whether within or external to our programmes and activities. Trócaire (Northern Ireland) recognises there is more work to be done. 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 (Northern Ireland)'s work.

**RISK MANAGEMENT AND INTERNAL CONTROL**

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

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

**PRINCIPAL RISKS AND UNCERTAINTIES**

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

**Covid-19:** The risk an unprecedented global pandemic causes major disruption to our employees and operations impacting business continuity, going concern, strategy, staff well-being, public income, donor income, cashflow and all front-line activities.

The annual Lent Campaign is the largest source of unrestricted income in Trócaire (Northern Ireland) and was disrupted in March and April 2020 due to the rising severity of Covid-19 and the implementation of restrictions on business and operations. A Crisis Management Team (CMT) has been activated to manage, monitor and mitigate the risks posed. Throughout March, April and May 2020 the CMT met daily to review this risk. Business continuity planning has been put in place, with an outline business continuity plan developed and activated for Trócaire (Northern Ireland). Strong measures were taken to protect staff from the risk of Covid-19 infection. Staff worked remotely for a number of months in line with government guidelines. After government restrictions were relaxed staff were only returned to the office in cases where it was not possible to continue working from home and a strict return to work process was put in place. Staff mental health and well-being is a key priority area for Trócaire (Northern Ireland) and mitigations are being put in place to support staff as they face increased uncertainty and change both at home and work as a result of the impact of Covid-19.

**Financial stability:** The risk that Trócaire (Northern Ireland) is unable to secure the funds and income required to fund the organisation's work in a sustainable way.

The principal financial challenges facing Trócaire (Northern Ireland) are in the areas of public fundraising and institutional funding. Trócaire (Northern Ireland) is entirely dependent on the goodwill of the public and on governments and co-funders. The fundraising environment remains very challenging and this is expected to

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increase following the economic impact of Covid-19. Trócaire (Northern Ireland) is also considering the negative impact of Brexit on public income with the economic impact of Brexit yet to be fully understood. Trócaire (Northern Ireland) has developed an Ireland Strategy alongside our colleagues in HQ which outlines the key areas and key performance indicators to drive income, engagement and awareness over the coming years. Investments are also being made in fundraising to grow more sustainable income sources. Trócaire (Northern Ireland) works within the organisation institutional funding strategy and seeks to continue to identify and apply for new sources of funding. As the funding landscape continues to change and evolve, Trócaire (Northern Ireland) engages with funders, key membership organisations and funding advisory groups to stay informed and up to date on funding opportunities. In order to continue to effectively manage financial stability, Trócaire (Northern Ireland) works continually to reduce costs to ensure that it gets the best value for money in all its expenditure. Voluntary redundancies were agreed during the year to strengthen the financial stability of Trócaire (Northern Ireland). Trócaire (Northern Ireland) is also continually reviewing and assessing its investment strategy to reduce its exposure to fluctuations and risk in financial markets. In addressing the risk of fraud, Trócaire (Northern Ireland) has developed financial management and reporting systems to help mitigate this risk, which are reviewed on a regular basis.

**Governance and management:** The risk that the organisation doesn't have sufficient measures in place to ensure good governance and management oversight.

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

**Reputation and Public Trust:** The risk that negative public sentiment about charities in general or on overseas aid negatively impacts Trócaire (Northern Ireland)'s reputation.

Trócaire (Northern Ireland) works to increase our ability to demonstrate the impact of our work in a measurable and demonstrable way in order to be truly accountable to donors and beneficiaries, to guarantee the achievement of strategic objectives and to attract future funding support. Trócaire management and staff continue to proactively manage relationships across our key stakeholders including the Church, volunteers and local communities and continue to be vigilant to how we communicate and deliver our work, so that it aligns with the ethos and values of the Catholic Church. 'Accountability' is prominent and strong on the Trócaire website and includes FAQs (frequently asked questions). Trócaire (Northern Ireland) has an effective complaints policy and process in place that is reviewed regularly. In the last year we received 81 complaints, the majority of which were in relation to the number of mailings received and from November 2019 complaints were focused more on Trócaire's presence at a human rights rally in Dublin. 95% of complaints were successfully closed and 5% in the process of being closed. Trócaire (Northern Ireland) is also accountable to the Fundraising Regulator and ensures compliance to best standards and practice in fundraising and supporter communications.

**Safeguarding Children and Vulnerable Adults:** The risk that children and vulnerable adults can be exploited or abused by our staff, volunteers, people working on our behalf or our partner organisations.

As detailed earlier on page 9, in August 2019 the Head of Safeguarding provided training to the NI staff and reviewed the safeguarding policies and practise with the staff. In addition to group-wide Trócaire global safeguarding policies, policies and procedures have been developed to address specific safeguarding considerations associated with our work in Northern Ireland. These include a Policy on Communicating with Supporters who may be Vulnerable and a Visitors Policy. It also extends to our work in schools and with youth

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organisations. Training on safeguarding and associated policies forms part of induction for all staff, board members volunteers. On 27<sup>th</sup> August 2019 Trócaire's Head of Safeguarding visited the Trócaire (Northern Ireland) office to review safeguarding practise and provide training to the team. Further information on Safeguarding in Trócaire (Northern Ireland) is included on pages 9-10.

**Information security and continuity:** The risk that Trócaire (Northern Ireland) isn't effective in managing information security and enabling the right technology to support operations.

Trócaire (Northern Ireland) is dependent on several IT systems for processing and storing its data. These systems are primarily managed by its parent entity, Trócaire. In partnership with Trócaire, Trócaire (Northern Ireland) actively reviews and upgrades its IT software, systems and processes to mitigate risk relating to IT management. It also collaborates with other INGOs to be consistent with best practice and obtain better value for its expenditure. Trócaire (Northern Ireland) regularly reviews its compliance to GDPR and is an active participant in the wider organisation Information Security & Data Protection Working Group.

**Brexit:** The risk of disruption to Trócaire's operations as a result of Brexit.

Trócaire (Northern Ireland) has continued to monitor the potential risks from the UK's exit of the European Union. Trócaire (Northern Ireland) and its parent entity Trócaire brought together a cross-organisational Brexit risk committee and maintained a specific Brexit risk register. The Financial Stability risk above references Brexit. As well as financial risk such as economic disruption, the impact on institutional donors and currency fluctuation, Brexit-related risks also include non-financial matters such as restricted media and political space for communications campaigns and advocacy, divergence in regulation across the jurisdictions on the island of Ireland, as well as the impact of Brexit on global trade. Mitigations were put in place where possible.

**Compliance and regulation:** Significant damage to Trócaire (Northern Ireland)'s reputation could be caused due to non-compliance with laws, regulations or policies.

Trócaire (Northern Ireland) has established policies and procedures, and Codes of Practice to ensure compliance with statutory, regulatory and labour law requirements. These are reviewed in line with changes in requirements and updated where required.

**COMMITMENT TO STANDARDS IN FUNDRAISING PRACTICE**

Trócaire (Northern Ireland) is fully committed to achieving the standards contained within the Code of Fundraising Practice as set out by the Fundraising Regulator in the UK. The Code of Fundraising Practice sets the standards that apply to fundraising carried out by all charitable institutions and third-party fundraisers in the UK.

The purpose of the Code of Practice is to:

- promote a consistent, high standard of fundraising;
- make sure charitable institutions, their governing bodies and fundraisers know what is expected of them;
- set out the standards to use when considering complaints;
- provide a benchmark for organisations and fundraisers to assess their practices against;
- develop a culture of honesty, openness and respect between fundraisers and the public.

Trócaire (Northern Ireland) continues to work to meet the standards as set out in the Code of Practice which was updated in 2019 by the UK Fundraising Regulator.

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**Ethical fundraising**

Trócaire (Northern Ireland) has adopted Guidelines for Charitable Organisations on Fundraising from the Public. Staff, volunteers and anyone else fundraising on behalf of Trócaire (Northern Ireland) are fully trained on the requirements and controls have been implemented to ensure that all fundraising practices are fully in line with the guidelines and any related Codes of Practice. A review and report on compliance takes place annually.

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**ACTIVITIES**

As noted on page 4 Trócaire (Northern Ireland) carries out its activities in partnership with its parent entity Trócaire.

Trócaire (Northern Ireland) carries out a range of activities directly with support from its parent entity. This direct work includes:

- Public engagement in Northern Ireland including development education, campaigns, outreach and engagement with the Catholic Church
- Public fundraising in Northern Ireland
- Seeking institutional funding in Northern Ireland and the rest of the UK

Trócaire (Northern Ireland) carries out its international development and humanitarian work outside of Northern Ireland through its collaboration with its parent entity Trócaire and field offices in 18 countries.

This is primarily done by providing finance and grants to the partners of Trócaire. The oversight and management of this programme expenditure is carried out by Trócaire country offices in Africa, Asia, Latin America and the Middle East with the support of Trócaire personnel in Ireland.

Trócaire (Northern Ireland) has a services and funding agreement in place with Trócaire, the parent body, which grants responsibility to Trócaire for the development and overall management of these overseas programmes within the framework of its strategic direction, policies and standards.

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

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

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

In emergency situations we provide immediate humanitarian relief but also support long-term rehabilitation programmes to enable people to rebuild their lives. In much of our international emergency work, we act as part of the global Caritas network, a federation of 165 Catholic relief and development organisations operating in over 200 countries and territories, promoting social change and development, and responding to emergency and other social needs. Membership of Caritas Internationalis enhances our capacity to respond to the needs of people around the world. At times of emergency and crisis, aid can be co-ordinated by and channelled through the local Caritas Internationalis organisation and its local church structures.

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

Trócaire (Northern Ireland) is incredibly grateful to all our stakeholders, funders, donors and supporters in enabling our work to continue to reach those who need our support most in our countries of operation around the world. They make our work possible and we couldn't do it without their generosity.

Our stakeholders, funders, donors and supporters continue to be inspired by the impact of our programmes overseas and by our overseas staff and partners. We very sadly lost one of those members of staff last year, Sally O'Neill. Sally was from Clonoe, just outside Coalisland and worked with Trócaire from 1978 to 2015. Sally

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died in a tragic accident on 7<sup>th</sup> April 2019 while still working for human rights in Central America. Sally was described by Michael D. Higgins, President of Ireland, as “*the greatest gift that Ireland gave to the Latin world in contemporary times*”. She was courageous and inspirational and blazed a trail as a female leader in the field of development and humanitarianism over four decades. Our CEO, Caoimhe deBarra, launched ‘The Sally O’Neill Future Leaders Programme’ in Sally’s memory. The programme is dedicated to Sally because of the support she offered to many people, especially young women, to enable them to grow into effective leaders in Trócaire and in our partner organisations. As Caoimhe said: “Sally lived Trócaire’s social justice approach with every breath, demonstrating in practice what it means to have a vision for change that is based on the fulfilment of human rights”. Sally’s legacy will live on in many ways and the Future Leaders Programme, in Sally’s name, is an exciting opportunity for recent master’s graduates with an interest in the development and humanitarian context to gain experience in an internationally recognised organisation with a proven track record in making impactful change for the people we work with.

**STRATEGY (INCLUDING ACHIEVEMENTS AND PERFORMANCE)**

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

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

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

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

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

- **Goal 1:** The human rights of marginalised women and men are respected and democratic space is protected
- **Goal 2:** People living in poverty, particularly women, exercise their right to access and control natural resources and benefit from the sustainable use and management of those resources
- **Goal 3:** Women are empowered to exercise greater control over decisions that affect their lives
- **Goal 4:** Lives are saved, suffering is reduced and human dignity is maintained and protected in humanitarian crises resulting from natural disasters and conflict situations

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- **Goal 5:** People and leaders in Ireland play an integral role in building a just and sustainable world
- **Goal 6:** Trócaire will maximise the impact of its work in Ireland and internationally through innovation, learning and improvement
- **Goal 7:** Trócaire works collaboratively with a strengthened and more diverse portfolio of partners that share our vision of a just world and that achieve programme impact and policy influence in an effective and accountable manner
- **Goal 8:** Trócaire builds a sustainable, growth oriented and diverse funding base
- **Goal 9:** Trócaire is accountable for bringing about positive change and is recognised as an excellent and effective organisation

The strategic results reported on pages 16 to 32 include total results for the Trócaire Group which includes both Trócaire (Northern Ireland) and its parent entity, Trócaire, a registered charity in the Republic of Ireland. During the financial year 2019/2020 Trócaire (Northern Ireland)'s expenditure represented 11% of expenditure by the Trócaire Group.

As noted on page 14 Trócaire (Northern Ireland) supports Goals 1, 2, 3, 4 primarily through its funding of partners through the country offices of its parent entity Trócaire. Trócaire (Northern Ireland) directly contributes to Goal 5 through its work in Northern Ireland. Trócaire (Northern Ireland) contributes to Goal 6, Goal 7 and Goal 9 directly itself and indirectly through its support for its parent entity. Trócaire (Northern Ireland) directly contributes to Goal 8 through its public fundraising in Northern Ireland and its engagement with institutional funders.

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**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.*

The following results reflect the work of the Trócaire Group, comprising of Trócaire (Northern Ireland) and its parent Trócaire. Trócaire (Northern Ireland) contributed £0.3m to this Goal out of a total group expenditure of €3.6m during the year. The Trócaire (Northern Ireland) contribution was 11% of total group expenditure on Goal 1.

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.

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

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

2019/20 saw an increase in the number of actions taken in support of human rights. These actions included documenting human rights violations, accessing legal aid and providing psycho-social support for victims.

The situation facing Human Rights Defenders (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. HRDs in both countries face 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 Palestine, the Israeli state continued to deploy a raft of legislation and policies to constrict freedom of expression, 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. 54 legal cases were taken in Honduras on behalf of victims of human rights violations, with a further 40 in Guatemala.

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.

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.

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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.
- 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 peoples 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 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.

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**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.*

The following results reflect the work of the Trócaire Group, comprising of Trócaire (Northern Ireland) and its parent Trócaire. Trócaire (Northern Ireland) contributed £1.4m to this Goal out of a total group expenditure of €15.6m during the year. The Trócaire (Northern Ireland) contribution was 10% of total group expenditure on Goal 2.

A lack of access to basic resources such as land, food and water traps millions of people into 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 thirteen 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).

We use an index to rank the food security levels 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.

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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, community consultations and participation in international platforms.

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 from a Chinese investor in a community forest that they are collectively managing and conserving.

**Looking ahead**

The Covid-19 crisis is likely to significantly worsen food security levels in many countries. 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 ability to access 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 that are engaged in the protection and defence of their resource rights.

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**GOAL 3: Women's Empowerment**

**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.*

The following results reflect the work of the Trócaire Group, comprising of Trócaire (Northern Ireland) and its parent Trócaire. Trócaire (Northern Ireland) contributed £1m to this Goal out of a total group expenditure of €12.7m during the year. The Trócaire (Northern Ireland) contribution was 9% of total group expenditure on Goal 3.

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 fourteen 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.

Our aim is to both 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 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.

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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 1 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.

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**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.*

The following results reflect the work of the Trócaire Group, comprising of Trócaire (Northern Ireland) and its parent Trócaire. Trócaire (Northern Ireland) contributed £2.1m to this Goal out of a total group expenditure of €25.6m during the year. The Trócaire (Northern Ireland) contribution was 10% of total group expenditure on Goal 4.

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 1 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.

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

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by ethnic conflict in the Oromia region of Ethiopia. This support included providing water and 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. Trócaire provided support to 39,000 people across the region. This support included shelter, food and 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 DR Congo in 2018. In June 2020 the Ebola outbreak 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.

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**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.*

Engaging with the Irish public and policy-makers on the root causes of poverty is core to Trócaire's mandate. Over the course of 2019/20, Trócaire (Northern Ireland) engaged approximately 98,000 people face-to-face through schools, parishes, festivals and events.

Trócaire's Lenten campaign is a key moment in the calendar for bringing issues of global justice into homes, classrooms and parishes nationwide. Our 2019 Lenten campaign highlighted the impact of vulnerable families suddenly losing their homes and livelihoods. Some communities had been evicted by large businesses. Some had been devastated by war. And some simply lack basic rights because they are women. The Lenten campaign focused on three stories across three different countries – Uganda, Lebanon and Guatemala. We are hugely grateful to all parishes across Northern Ireland for their continued support of the Lenten campaign and throughout the year. We are entirely grateful to our six Diocesan Trócaire representatives for their tireless support in driving the Lent campaign in their Dioceses across all parishes. Our relationships across the Church are critical to the success of the Lenten campaign and indeed our success overall as they continue to support all Trócaire does throughout the year.

The staff and volunteers of Trócaire (Northern Ireland) spoke in over 56 parishes during Lent 2019, while our Development Education team delivered a number of workshops to schools about land issues and the impact of these issues on families. The Lent 2019 Development Education resources – produced for early years, primary, post-primary and youth – focus on the theme of land rights. Land is a human rights and justice issue, but one-quarter of all families around the world are landless. The resource is the second instalment of our three-year learning journey on the Global Goals. There is no specific SDG that addresses the issue of land rights, but many of the goals can be considered land-related goals, meaning goals that cannot be achieved without addressing issues linked to land ownership and use. The following goals have land-related targets and/or indicators - goal 1, 2, 5, 11 and 15.

The development education programme is of key importance in empowering young people to become active global citizens, to be informed and take action on key issues of global justice. In 2019 training was provided to 91 teachers through our ITE/CPD programme. Development education workshops across a range of justice issues were delivered to 542 students across Northern Ireland. As part of our development education programme we work through and engage key partners across the region and over the past year had two working group meetings with the CCEA, five engagements with eco-schools, two meetings with Changemakers Donegal and two meetings with the Centre for Global Education, which the Head of Region is a board member of and attended four board meetings with.

As mentioned above, our relationships across the Church is key to our success. Trócaire (Northern Ireland) works closely with the Church to tackle issues of injustice and global poverty. In 2019 we attended a number of Church-led events included the Laudato Si Conference organised on 12<sup>th</sup> April by the Northern Ireland Catholic Council on Social Affairs (NICCOSA), in collaboration with the Council for Justice and Peace, and the Laudato Si' Working Group of the Council for Catechetics. Our outreach teams also delivered Laudato Si workshops to parishes in Belfast and Ballymena, as well as delivering a presentation at an interfaith event in Corrymeela. We also continue to engage with Justice and Peace Groups in Clogher and Raphoe and The Laudato Si group in Derry.

Following the 2018 launch of the Romero Awards, a new programme for schools and families to explore global justice issues, we were honoured to receive Abelino Chub Caal to Northern Ireland on the 29<sup>th</sup> September to

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receive the award for his continued work on human rights for his community. Abelino Chub Caal was imprisoned under false criminal charges for more than two years due to his role defending an indigenous community's land rights from big business. He was cleared of all charges and walked free from prison in April. The procedures for his trial had been manifestly unfair – both the defence and prosecution agreed there was no evidence of his involvement in the crimes with which was he was charged.

Abelino worked for two of Trócaire's partners in Guatemala and is a member of the Guillermo Toriello Foundation, which advocates for dignified housing for all, local development and environmentally sustainable agriculture. He frequently acted as a mediator for indigenous communities fighting for their land rights against landlords and mining companies. Over 55 supporters and teachers and pupils from two schools attended the event in Belfast to hear Abelino share his story.

We were also honoured to welcome Bertha Cáceres to Belfast in February 2020 as part of the launch event for Lent 2020 which was held at Stormont, Belfast. The Green Party MLA Rachel Woods sponsored the event. Dr Peter Doran from Queens University Belfast made a special contribution and we were also hugely grateful to Seamus McKee, retired BBC broadcaster, who donated his time to be our MC. Bertha Cáceres is the daughter of Berta Cáceres who was an internationally renowned activist who was shot dead in 2016 after a long battle to stop construction of an internationally financed hydroelectric dam on the Gualcarque river, which the indigenous Lenca people consider sacred. Bertha spoke at the event about her indigenous community's long struggle to defend their land from corporate power and their campaign to bring the masterminds behind her mother's murder to justice. Bertha is the co-ordinator of Trócaire's partner, the National Council of Popular and Indigenous Organizations of Honduras (COPINH), an organisation her mother co-founded. Over 120 supporters attended to hear Bertha share her story and a number of MLA's across all parties generously gave their time to show solidarity to Bertha's experience and continued fight for justice.

Campaigns activity online and offline during the year 2019/20 period focused on encouraging voices from Northern Ireland to urge the UK to constructively engage in the process to create a strong international treaty on business and human rights. This includes Northern Ireland (NI) MPs, MLAs, NI Executive Ministers as well as campaigners and other civil society organisations. We had ten face-to-face political engagements during this period. A Trócaire activist from Northern Ireland joined activists from across Ireland in Geneva in October for the 5th session of the negotiations of the treaty in the United Nations and spoke directly to the UK representative. This was the first time a UK representative attended the negotiations. Action taken by campaigners in NI and Ireland resulted in positive steps being taken by the European Union in June 2019 to protect Honduran human rights defender Rosalina Dominguez after she received threats. Rosalina is a leader in the Rio Blanco community who are peacefully resisting the construction of a hydroelectric dam which would be built without their consent along the sacred Gualcarque River.

2019 also saw the inaugural Trócaire Concert in Clonard Monastery and Trócaire is hugely grateful to The Priests, Margaret Keys and St. Dominic's Grammer School Choir for donating their time and talents to ensure a hugely successful evening which was enjoyed by 800 of our supporters from across Northern Ireland. £12,500 was raised through donations on the evening. We are also hugely grateful to Bishop Treanor for his support and presence on the evening.

Trócaire continued to have a presence at large festivals and events in Northern Ireland including Belfast Culture Night, One World Festival and Derry and Belfast Féiles and the Belfast and Derry Human Rights Festivals. Trócaire (Northern Ireland) were also present at International Women's Day events in Belfast and Derry in March 2019 (in Belfast we had an information stand about Lent and launched the Suriyyat art exhibition, a community art project by Syrian and Palestinian refugee women and in Derry we spoke at the launch of a poetry & photo exhibition that focused on our GBV (gender based violence) work).

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Trócaire (Northern Ireland) also delivers on Goal 5 through a fully integrated, multi-media communications programme. In 2019/20, Trócaire recorded 377 media hits in NI in the year with an average reach of 35,500 per hit. This coverage was worth over £540,000. Representation from Northern Ireland (NI) media on organisational media trips saw the Sunday World NI travel to Guatemala in support of the Lenten campaign 2019. NI communications officers contributed to material-gathering with trips to Rwanda and Honduras. We are very grateful to our ambassadors who gave incredible support throughout the year with GAA legend Oisín McConville travelling to OPT and former two-weight world boxing champion Carl Frampton continuing to support various Trócaire campaigns and appeals. The communications function continued to play a key role in the DFID UK Aid Match application, securing seven media partners, ambassadors and other support across Northern Ireland.

**Looking forward:**

2020 will see the development of the new Strategic Plan. Trócaire (Northern Ireland) will also continue to deliver on the Ireland Strategy Map and in particular will be reviewing our activity plans as a result of the impact of Covid-19. We will be embarking on a number of reviews with our colleagues in HQ which include a review of our stakeholders, review of development education and our volunteer programme. All recommendations from the reviews will be implemented through 2020 and into 2021. We will also review our approach to partners and networks to strengthen our engagement and impact. Our communications will continue to strategically support all activity and strengthen our profile in the region through a multi-channel approach.

**GOAL 6: Innovation, Learning and Improvement**

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

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

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

The following results reflect the work of the Trócaire Group, comprising of Trócaire (Northern Ireland) and its parent Trócaire.

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 Trócaire (Northern Ireland) we continue to innovate in identifying new ways to deliver outreach through digital channels, new ways to raise funds, to adapt our fundraising based on new and expected trends and to ensure we identify new ways to engage with our supporters and communicate the impact of their generous donations. In 2019 as detailed in Goal 5, Trócaire (Northern Ireland) delivered the inaugural Trócaire Concert in Northern Ireland with the support of The Priests, Margaret Keys and St. Dominic's Grammar School Choir with the incredible support of Clonard Monastery, the venue. 800 supporters attended on the evening and we're grateful for their generous donations to help raise £12,500. We will continue to build on the success of this concert in the coming years.

Innovation in Trócaire is essential to continuing to strengthen the sustainable impact of our work overseas. In March 2019, Zimbabwe and Malawi were badly impacted by Cyclone Idai. Trócaire responded to the cyclone by distributing emergency relief to affected communities. 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 agroecological practices for preparing communities for climate shocks. These papers are examples of how Trócaire reflects on situations to gather learnings to inform future actions.

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.

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In Myanmar, meanwhile, we participated in a project to gather community concerns on the planned development of the Tanintharyi river.

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.

We also encourage a culture of innovation in our programmes. One such innovation in 2019/20 was our use of agroecology 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 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 and Trócaire (Northern Ireland) over the coming years. Our new plan will guide Trócaire and Trócaire (Northern Ireland) through a rapidly changing world.

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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.*

The following results reflect the work of the Trócaire Group, comprising of Trócaire (Northern Ireland) and its parent Trócaire.

As a partnership agency, Trócaire works with local organisations around the world to deliver change. Partnership is core to our identity, culture and theory of change. Our work with our partners goes far beyond a funding relationship. We partner with local organisations to provide technical support, strengthen performance and maximise impact.

In Ireland we work with almost 70 partners and networks to support the delivery of our work and optimise impact through collective integration and a shared voice on key issues of injustice and global poverty. Trócaire (Northern Ireland)'s partnership approach is based on the core values of solidarity, participation and subsidiarity from Catholic Social Teaching. Trócaire (Northern Ireland) engages with a range of partners across Northern Ireland including Eco-Schools, CCEA, Justice & Peace Groups, Changemakers Donegal and a range of smaller organisations on key events/campaigns. There are clear procedures in place to ensure that our partners share our vision and values. Trócaire actively engages as a Board member of CADA (Coalition of Aid and Development Agencies) and the Centre for Global Education. Trócaire (Northern Ireland) works closely with partners to deliver on our annual objectives and supports partners to deliver on theirs.

Across the world 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.

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 areas on which 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 undertook training on procurement and supply chain management for fourteen partners in Rwanda. This training resulted in the establishment of a code of procurement ethics to strengthen their existing policies.

In Zimbabwe we surveyed partners to get feedback on our capacity-building activities. There were high rates of "excellent or very good", with components such as safeguarding training recording a 92 per cent satisfaction rate. The partners also highlighted that mutual respect was strong in their partnership with Trócaire.

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We believe the role of international NGOs is changing. Increasingly, our focus will be on helping local organisations access international funding themselves. We strongly believe in this approach and will continue to work with partners to help them access funds independently of Trócaire.

**Looking forward**

In late 2019 we undertook an extensive partner survey to assess what partners value in their relationship with Trócaire and identify what we need to adapt. The findings of this survey will inform our new Strategic Plan and a revised Partnership Strategy. This survey was devised by our Partnership Project, an internal group leading on identifying ways to continuously strengthen our partnership approach. In 2020 Trócaire (Northern Ireland) will lead on a review of our partners in Ireland specifically to identify how best to strengthen our relationships, engage and deliver increased impact in achieving Trócaire's key strategic goals.

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**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.*

2019/2020 was another strong year for donations from the Irish public. Trócaire exceeded its Total Public Income fundraising target in 2019/20 by 6%. This was behind 2018/19 (-3%). This was due to a better than expected performance at Lent and income for our Emergency appeal for Cyclone Idai and expected decline in legacies as we had an unprecedented level of Income from legacies in 2018/19. There is strong competition for fundraising in the Irish market, both among international aid 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 charities operating across Ireland.

Trócaire (Northern Ireland) raises over £5.5m annually from the public. Our public engagement work is key to support the growth of income through the delivery of extensive outreach across church, volunteers, schools, universities, community organisations, partners and networks. Lent is the largest source of public income and is a fully integrated, multi-channel campaign that reaches thousands of people across Northern Ireland each year. The Lent Box is distributed to 135,000 households across the region and we're very grateful to parishes for providing the Lent Box to their parishioners from their local church. The majority of Lent income is returned through Diocesan offices and we appreciate the huge amount of work that entails. Over £2.48m was raised across Northern Ireland for the 2019 Lent Campaign against a target of £2.34m.

As we look forward, we believe the economic and social implications from Covid-19 will impact on our income from the public in Northern Ireland. These implications are considered as part of the programme of work called 'Securing the Organisation's Future' in response to the risk of Covid-19 to the financial sustainability of Trócaire. To mitigate the impact, Trócaire (Northern Ireland) and Trócaire have 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 (KPIs), i.e. Net Income, Return on Investment and Long-term value (of the donor).

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**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.*

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 report is in itself a key accountability and transparency mechanism. We ensure our combined strategic report and directors' report includes all key financial information relating to how we generate and spend funding.

The changes that have taken place in the governance of Trócaire (Northern Ireland) as noted on pages 4, 5, 7 & 8 represent improvements in accountability by Trócaire (Northern Ireland). These include updates to the company constitution, recruitment of new external directors and the introduction of a board diversity policy.

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 (Northern Ireland), the Trócaire group 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.

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.

Regarding effective use of resources, we have strengthened our budgetary processes through the 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.

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

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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.

The new Strategic Plan, to be developed in late 2020, is an opportunity to further embed accountability in the organisation's culture. As donor accountability demands increase, our new plan will strongly signal that accountability is about good quality programming rather than being primarily a compliance issue.

We will continue to embed Value for Money practices into our systems and processes to ensure effective use of resources.

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**FINANCIAL MANAGEMENT ANALYSIS**

The results for the year are presented on page 45 in the form of a Statement of Financial Activities and comply with Statement of Recommended Practice (SORP) Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**FINANCIAL RISK MANAGEMENT**

Financial stability risk is described on pages 10-11 under Principal Risks and Uncertainties.

**TOTAL INCOME**

	Financial Year Ended			
	29/2/2020	28/2/2019	28/2/2018	28/2/2017
<b>Total Income</b>	£5.9m	£6.6m	£10.3m	£8.3m

Total income in the period has decreased by £0.7m. This represents an 11% decrease from the income level achieved in 2018/19. The main reasons for the reduction are explained below:

**Public Donations**

	Financial Year Ended			
	29/2/2020	28/2/2019	28/2/2018	28/2/2017
Unrestricted	£5.4m	£5.6m	£6.4m	£5.4m
Restricted	£0.2m	£0.2m	£1.3m	£0.2m
<b>Total</b>	<b>£5.6m</b>	<b>£5.8m</b>	<b>£7.7m</b>	<b>£5.6m</b>

Income from the public in the form of legacies and donations has decreased by £0.2m, a 3% reduction. Unrestricted public donations in 2019/20 continued to perform well with the Lenten Campaign ahead of prior year by 5% and Direct Mail growing by 33% albeit from a small base. The decrease in unrestricted public donations was primarily from Legacies as 2018/19 was a particularly strong year.

**Charitable Activities**

	Financial Year Ended				
	29/2/2020	28/2/2019	28/2/2018	28/2/2017	29/2/2016
<b>Total</b>	<b>£0.3m</b>	<b>£0.8m</b>	<b>£2.6m</b>	<b>£2.7m</b>	<b>£4.7m</b>

In the current year, the organisation secured £0.3m from institutional donors in support of our work. This represents a decrease of £0.5m from the income level achieved in 2018/19. As in previous years, the UK

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government is our largest single donor with £0.3m (2018/19 £0.8m) received from Department for International Development (DFID).

A number of factors caused a decline in DFID funding including:

- changes to the timing of launching new UKAID Match funding rounds has meant that existing multi-year grants have been completed and new applications have been limited due to donor restrictions. A new application has recently been submitted (April 2020) and is pending response in mid to late 2020.
- DFID has undergone significant reviews in recent years and as a result no new funding was announced for some considerable time. Brexit also caused significant delays.

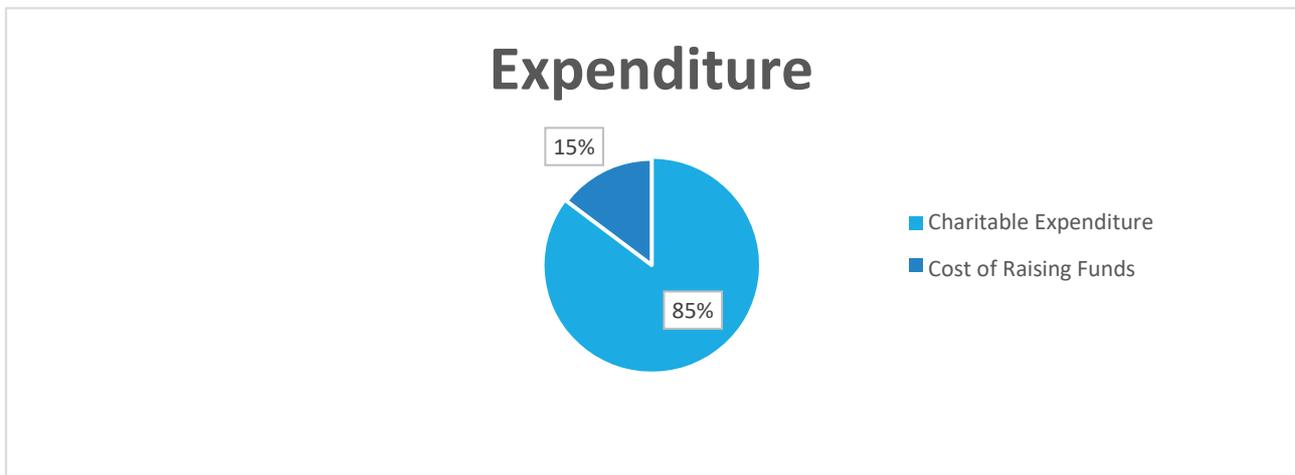
The income from philanthropies category has also not performed to the extent expected. Comic Relief and Big Lottery Funds were the mainstay of this portfolio but these donors changed their focus. Their new focus is not as well aligned with Trócaire's areas of work.

It is hoped to secure additional DFID and funding from other donors in 2020/21 as Trócaire (Northern Ireland) continues to develop and strengthen relationships with these funders.

**EXPENDITURE**

The statement of financial activities shows the analysis of charitable expenditure between charitable activities (overseas development, emergency, recovery and education programmes) and the cost of raising funds. Our total expenditure for the year was £6.7m, a decrease of 22% on the previous year.

The decrease in spend is primarily due to the peak expenditure of the East Africa crisis expended in 2018/19. The Trócaire response to the crisis extended to 18 months.



Charitable expenditure on programmes amounted to £5.6m and represents 85% of total expenditure. In the last financial year we worked in over 20 countries. The largest country spends were in Kenya £0.6m, Somalia £0.6m and South Sudan £0.6m. Spend by the Goals as set out in the Trócaire strategic plan is as follows

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Goal 1	Human rights and democratic space	£0.3m
Goal 2	Equitable access to & use of resources	£1.4m
Goal 3	Women's empowerment	£1.0m
Goal 4	Protection of human dignity in crises	£2.1m
Goal 5	People in Ireland acting for a just world	£0.4m

In addition to the above Trócaire (Northern Ireland) funded small scale projects through the international projects fund of £0.4m

Goal 8, spend on raising funds of £1.0m represented 15% of total expenditure. This is similar to the previous year spend of £1.0m (12% of total expenditure)

Goal 8	Increase scale and income	£1.0m
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Expenditure on Goals 6, 7 and 9, goals for a stronger Trócaire (Northern Ireland) are intrinsically part of the above goals.

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

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

Trócaire (Northern Ireland)'s available resources at the end of the year were £4.8m (2019 - £5.5m). Of the available resources, £nilm (2019 - £nilm) is held in **restricted funds**, as the funds were donated for specific areas and activities. **Unrestricted funds** of £4.8m (2019 - £5.5m) are retained for organisational use.

- In managing its unrestricted reserves of £4.8m, 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 £0.1m (2019 - £0.1m).
- The reserve in the development programme fund stood at £4.7m. This will be used to fund programmes overseas to further the objectives of the organisation.

#### **Free Reserves**

Unrestricted funds are not all freely available, should the organisation need immediate access to reserves. In order to ensure that the organisation has access to funds it is necessary to adjust unrestricted reserves as recommended by Charities SORP (FRS 102) by excluding Fixed Assets as it would be unlikely that the organisation would be able to liquidate the fixed assets in a timely manner. Therefore, free reserves are unrestricted funds less fixed assets. At 29<sup>th</sup> February 2020 free reserves were €4.6m (£5.3m in the prior year).

#### **New Reserves Policy**

At their meeting on 16<sup>th</sup> June 2020, the Board of Directors of Trócaire (Northern Ireland) agreed a new reserves policy for the organisation. The Board agreed that Trócaire (Northern Ireland) should adopt a reserves policy of holding free reserves of an amount equivalent to 5-7 months of operating expenses for Trócaire (Northern Ireland). In setting this policy the Board recognised that at 29<sup>th</sup> February 2020 Trócaire (Northern Ireland) held

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FOR THE YEAR ENDED 29 FEBRUARY 2020**

11.6 months of operating expenses as free reserves, and that therefore over time the company would lower this reserves level to bring it in line with this new policy.

**INVESTMENT POLICY AND PERFORMANCE**

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

The interest earned is applied to our work.

The primary mechanism for meeting the objectives is to invest in fixed interest deposit accounts, spreading the total invested and limiting the amount invested with any individual financial institution. The management of the organisation will determine the level of funds and the period of investment with these institutions taking into account the day-to-day cash flow requirements.

	Financial Year Ended			
	29/2/2020	28/2/2019	28/2/2018	28/2/2017
<b>Average Rate of Return</b>	0.14%	0.32%	0.18%	1.17%

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

**KEY PERFORMANCE INDICATORS**

In addition to the above financial indicators there are a number of Key Performance Indicators. The following are key financial performance indicators of Trócaire (Northern Ireland) which are reported on by management as a measure of performance and financial strength.

<b>Grants to Partners as a % of total expenditure</b>		<b>Support Costs as a % of total expenditure</b>	
<b>2019/20</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2018/19</b>
<b>58%</b>	<b>71%</b>	<b>3%</b>	<b>2%</b>
<b>Return on Fundraising Spend</b>		<b>Unrestricted Reserves in months</b>	
<b>2019/20</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2018/19</b>
<b>£5.71</b>	<b>£5.68</b>	<b>11.6 months</b>	<b>10.7 months</b>

- Grants to partners is a measure of how much of our funds is spent by our partner organisations in the field. Trócaire works with a diverse, relevant portfolio of partners that can deliver innovative and impactful programmes in an accountable manner. This ratio has declined compared to the prior year due to a fall in institutional funding income and expenditure. This institutional funding expenditure is included as part of restricted expenditure on charitable activities
- 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.
- Unrestricted reserves is a measure in months of how much resources Trócaire (Northern Ireland) has available to draw down on in order to continue its work in the event of an economic downturn.

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The above indicators are considered satisfactory and in line with the expectations of the Directors.

**STATE OF AFFAIRS AND EVENTS SINCE THE BALANCE SHEET DATE**

After the balance sheet date the emergence of Covid-19 as a global pandemic posed multiple challenges to Trócaire (Northern Ireland). Over the medium-term Covid-19 presents serious challenges for the management of the financial sustainability of Trócaire (Northern Ireland). The Covid-19 restrictions in Ireland disrupted the Lent 2020 campaign, the major fundraiser for the financial year 2020/2021. The impact of Covid-19 on the Irish, UK and global economies threatens both public income and institutional funding for the foreseeable future. A programme of work called 'Securing the Organisation's Future' was developed at a Group level to respond to the risk of Covid-19 to the financial sustainability of Trócaire.

At a post-year end meeting on 16<sup>th</sup> June 2020 the Directors considered revised income forecasts for the year adjusted for the expected impact of Covid-19. This revised income forecast indicated a fall in public income of approximately 10% compared to the original budget for the financial year 2020/2021. However, between the date of that meeting and the date of the signing of this Annual Report income performance has improved. A series of mitigating actions by Trócaire (Northern Ireland) and Trócaire have mitigated the scale of the loss of income and reduced expenditures.

As noted on page 4 on 1<sup>st</sup> March 2020 the status of the parent company changed. Also as noted on page 4 the constitution of Trócaire (Northern Ireland) was amended on 3<sup>rd</sup> April 2020.

**TAXATION STATUS**

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

**GOING CONCERN**

The financial statements have been prepared on a going concern basis following the Board's review of Trócaire (Northern Ireland)'s results for the year, the year-end financial position, the approved 2020/21 budget, the revision of income forecasts for Covid-19 and the expected performance for a period of at least 12 months from the date of approval of the financial statements. There is a deficit in unrestricted reserves recorded in the financial year ended 29<sup>th</sup> February 2020. However, as noted on pages 36-37 the level of reserves is above the Board's new targeted range.

Trócaire (Northern Ireland) has the support, if it is required, of its parent entity Trócaire. While Trócaire (Northern Ireland) has a strong reserves position independent of its parent entity, it is heavily dependent on the structures of the parent company in order to carry out its operations. As noted on page 4, Trócaire (Northern Ireland) leverages significant support from its parent entity including HR, Finance, ICT and management support. Trócaire (Northern Ireland) carries out most of its international programme work through the Country Offices of Trócaire, which are branches of the parent entity registered in their respective countries in Africa, Central America, Asia and the Middle East. Trócaire (Northern Ireland) has a services and funding agreement in place with Trócaire, the parent body, which grants responsibility to Trócaire for the development and overall management of the overseas programmes within the framework of its strategic direction, policies and standards.

Cost reduction measures are underway across the group including in Trócaire (Northern Ireland). Post-year end some income streams have fallen compared to budget. However, measures have been taken to mitigate the scale of these income reductions. Costs have also been reduced as a response. As noted on page 11 voluntary redundancies were agreed during the year in order to strengthen Trócaire (Northern Ireland)'s financial sustainability.

Due to these planned cost reduction measures, the support of its parent entity and the high level of reserves at year end the Board believe that the charity has adequate resources to continue in operational existence for

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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.

**POLITICAL DONATIONS**

There were no political donations made during this financial year or the previous financial year.

**DIRECTORS AND SECRETARY**

The membership of the board during the year and up to the signing of the financial statements is set out on page 2.

**STATEMENT OF DISCLOSURE OF INFORMATION TO THE AUDITORS**

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

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

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006. Based on its results for the current, and prior, financial year Trócaire (Northern Ireland) qualifies as a Medium Sized Company under the Companies Act 2006 and is entitled to the exemptions available to medium sized companies in preparations of its directors' report.

**INDEPENDENT AUDITORS**

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

Approved by the Board and signed on its behalf by:

DocuSigned by:  
  
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Date: 25<sup>th</sup> August 2020

**TRÓCAIRE (NORTHERN IRELAND)  
(A COMPANY LIMITED BY GUARANTEE)  
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FOR THE YEAR ENDED 29 FEBRUARY 2020**

**TRÓCAIRE (NORTHERN IRELAND)  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF DIRECTORS' RESPONSIBILITIES**

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

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard" applicable in the UK and Republic of Ireland. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the statement of financial activities of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- observe the methods and principles in 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);
- state whether applicable UK Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

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

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

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

#### **Opinion on the financial statements of Trócaire (Northern Ireland)**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 29 February 2020 and of its incoming resources and application of resources, including its income and expenditure, for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

The financial statements we have audited comprise:

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

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

#### **Basis for opinion**

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

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's (the 'FRC's') Ethical Standard, 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 are required by ISAs (UK) to report in respect of the following areas where:

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

We have nothing to report in respect of these matters.

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

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

#### **Other information**

The directors are responsible for the other information. The other information comprises the information included in the Reports and Financial Statements for the financial year ended 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 we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

#### **Responsibilities of directors**

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

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

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 (UK) 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 (UK), the auditor exercises professional judgment and maintains professional scepticism throughout the audit. The auditor also:

- Identifies and assesses the risks of material misstatement of the entity's financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's 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.
- Obtains 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 entity's internal control.

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

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

#### **Auditor's responsibilities for the audit of the financial statements (continued)**

- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Concludes on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's 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 to cease to continue as a going concern.
- Evaluates the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e gives a true and fair view).

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

This report is made solely to the charitable company's directors, as a body, in accordance with our engagement letter. Our audit work has been undertaken so that we might state to the charitable company's directors those matters we are expected to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's directors as a body, for our audit work, for this report, or for the opinions we have formed.

### **Report on other legal and regulatory requirements**

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report, which includes the strategic report and the directors' report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and directors' report included within the directors' report have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report included within the trustees' report.

#### **Matters on which we are required to report by exception**

Under the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the Companies Act 2006 we are required to report in respect of the following matters if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

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

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

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and Part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Sheehan, FCA (Senior Statutory Auditor)  
For and on behalf of Deloitte Ireland LLP  
Chartered Accountants and Statutory Audit Firm  
Deloitte & Touche House, Earlsfort Terrace, Dublin 2

Date: 25<sup>th</sup> August 2020

**TRÓCAIRE (NORTHERN IRELAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**COMBINED STRATEGIC REPORT AND DIRECTORS' REPORT - CONTINUED**  
**FOR THE YEAR ENDED 29 FEBRUARY 2020**

**TRÓCAIRE (NORTHERN IRELAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE**  
**ACCOUNT)**  
**FOR THE FINANCIAL YEAR ENDED 29 FEBRUARY 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Unrestricted Funds £	Restricted Funds £	Total 2019 £
<b>Incoming Resources:</b>							
Donations and legacies	3.1	5,395,612	155,718	5,551,330	5,598,970	152,403	5,751,373
Charitable activities	3.2	-	360,225	360,225	-	814,279	814,279
Investment Income	3.3	6,037	-	6,037	22,347	-	22,347
<b>Total Income</b>	3	<b>5,401,649</b>	<b>515,943</b>	<b>5,917,592</b>	<b>5,621,317</b>	<b>966,682</b>	<b>6,587,999</b>
<b>Resources Expended:</b>							
Raising Funds	4	(972,111)	-	(972,111)	(1,011,878)	(100)	(1,011,978)
Charitable activities	5	(5,145,139)	(510,628)	(5,655,767)	(5,524,305)	(1,981,991)	(7,506,296)
<b>Total Expenditure</b>		<b>(6,117,250)</b>	<b>(510,628)</b>	<b>(6,627,878)</b>	<b>(6,536,183)</b>	<b>(1,982,091)</b>	<b>(8,518,274)</b>
<b>Net (expenditure)/ income</b>		<b>(715,601)</b>	<b>5,315</b>	<b>(710,286)</b>	<b>(914,866)</b>	<b>(1,015,409)</b>	<b>(1,930,275)</b>
<b>Reconciliation of Funds</b>							
Fund Balances at beginning of the financial year	12/13	5,488,001	596	5,488,597	6,402,867	1,016,005	7,418,872
<b>Fund Balances at end of the financial Year</b>	12/13	<b>4,772,400</b>	<b>5,911</b>	<b>4,778,311</b>	<b>5,488,001</b>	<b>596</b>	<b>5,488,597</b>

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

**TRÓCAIRE (NORTHERN IRELAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**COMBINED STRATEGIC REPORT AND DIRECTORS' REPORT - CONTINUED**  
**FOR THE YEAR ENDED 29 FEBRUARY 2020**

**TRÓCAIRE (NORTHERN IRELAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET AS AT 29 FEBRUARY 2020**

	<i>Notes</i>	<b>2020</b> £	2019 £
<b>Fixed Assets</b>			
Tangible fixed assets	8	<b>211,500</b>	216,077
<b>Current Assets</b>			
Debtors and prepayments	9	<b>832,544</b>	944,119
Cash at bank and on short term deposit		<b>4,190,580</b>	7,092,683
		<b>5,023,124</b>	8,036,802
<b>Creditors</b> (Amounts falling due within one year)	10	<b>(456,313)</b>	(2,764,282)
<b>Net Current Assets</b>		<b>4,566,811</b>	5,272,520
<b>Total Net Assets</b>		<b>4,778,311</b>	5,488,597
<b>Funds Of The Charity</b>			
Restricted funds	12	<b>5,911</b>	596
Unrestricted funds	13	<b>4,772,400</b>	5,488,001
<b>Total Funds</b>		<b>4,778,311</b>	5,488,597

The financial statements of Trócaire (Northern Ireland), registered number: NI021482, were approved by the Board of Directors on 25<sup>th</sup> August 2020 and signed on its behalf by:

DocuSigned by:  
  
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 Karen Gallagher  
 Director

DocuSigned by:  
  
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 Tiarnán O'Neill  
 Director

**TRÓCAIRE (NORTHERN IRELAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**COMBINED STRATEGIC REPORT AND DIRECTORS' REPORT - CONTINUED**  
**FOR THE YEAR ENDED 29 FEBRUARY 2020**

**TRÓCAIRE (NORTHERN IRELAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 29 FEBRUARY 2020**

	<i>Notes</i>	<b>2020</b> £	2019 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	14	<b>(2,908,140)</b>	(931,094)
<b>Cash flows from investing activities</b>			
Interest received	3.3	<b>6,037</b>	22,347
<b>Cash flows generated from investing activities</b>		<b>6,037</b>	22,347
<b>Change in cash and cash equivalents in the financial year</b>		<b>(2,902,103)</b>	(908,747)
<b>Cash and cash equivalents at beginning of the financial year</b>	15	<b>7,092,683</b>	8,001,430
<b>Cash and cash equivalents at end of the financial year</b>		<b>4,190,580</b>	7,092,683
<b>Analysis of cash and cash equivalents:</b>			
Cash at bank and on deposit	15	<b>4,190,580</b>	7,092,683

**TRÓCAIRE (NORTHERN IRELAND)  
(A COMPANY LIMITED BY GUARANTEE)  
COMBINED STRATEGIC REPORT AND DIRECTORS' REPORT - CONTINUED  
FOR THE 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 Companies Act 2006, the Charities Act (Northern Ireland) 2008 and 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).

The financial statements have been prepared on a going concern basis following the Board's review of Trócaire (Northern Ireland)'s results for the year, the year-end financial position, the approved 2020/21 budget and the expected performance for a period of at least 12 months from the date of approval of the financial statements. As noted on page 38 the Board have considered the impact of Covid-19 on income forecasts as well as the level of reserves at year end, the deficit in unrestricted reserves and the negative cash flow for the year. The Board believe that the charity has adequate resources to continue in operational existence for the foreseeable future and consequently believe there are sufficient resources to manage any operational or financial risks. There is no material uncertainty about the ability to continue.

Trócaire (Northern Ireland) is availing of the exemption under FRS 102 (33.11) Related Party Disclosures not to disclose details of transactions with companies within the Group.

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

**INCOMING RESOURCES**

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

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

Income reflected in the financial statements includes;

- Donations and Legacies: donations from the public, corporates, trusts, legacies, major donors and related tax refunds.
- Charitable Activities: Income from institutional donors which includes Governments and other agencies and groups.
- Investment Income: Income earned on deposits 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 (Northern Ireland) 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 (Northern Ireland) may be liable for any disallowable expenditure - no provision or disclosure

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has been made in these accounts for any such liabilities because the likelihood is deemed remote and immaterial.

**FUND ACCOUNTING**

There are two types of funds maintained as follows:

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

Income is treated as being general and unrestricted, unless a donor has specified the manner in which the donation is to be spent, in which case it is treated as restricted income.

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

**RESOURCES EXPENDED**

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

Resources expended can be subcategorised as follows:

*Charitable Activities*

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

*Raising Funds*

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

*Support Costs*

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

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**1. ACCOUNTING POLICIES (CONTINUED)**

**FUNCTIONAL AND PRESENTATION CURRENCY**

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

**TRANSLATION OF FOREIGN CURRENCIES**

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 (Northern Ireland) operates a defined contribution pension scheme. Pension benefits are funded over the employees' period of service by way of contributions from the organisation and employees. Contributions are charged to the Statement of Financial Activities in the year in which they become payable.

**TAXATION**

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

**DEBTORS**

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

**CASH AT BANK AND IN HAND**

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

**CREDITORS**

Creditors and provisions are recognised where the entity 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.

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**1. ACCOUNTING POLICIES (CONTINUED)**

**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).

**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 over its expected useful life at the following annual rates:

Leasehold property	2% straight line method
Fixtures & fittings	12.5% reducing balance method
Computer & Software	33.3% straight line method

The carrying values of tangible fixed assets and leasehold property are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable. Tangible fixed assets held by overseas locations are not included in the tangible fixed assets in the balance sheet but expensed at the time of purchasing as part of the charitable expenditure.

**STOCKS**

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

**FINANCIAL INSTRUMENTS**

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

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

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

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

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

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

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

**3. INCOMING RESOURCES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>	Unrestricted Funds £	Restricted Funds £	Total 2019 £
<b>3.1 DONATIONS AND LEGACIES</b>						
Lenten Campaign	<b>2,492,763</b>	-	<b>2,492,763</b>	2,362,488	-	2,362,488
General Donations & Legacies	<b>1,964,378</b>	<b>23,750</b>	<b>1,988,128</b>	2,308,917	41,827	2,350,744
Committed Giving	<b>938,471</b>	-	<b>938,471</b>	927,565	-	927,565
Special Appeals	-	<b>131,968</b>	<b>131,968</b>	-	110,576	110,576
	<b>5,395,612</b>	<b>155,718</b>	<b>5,551,330</b>	5,598,970	152,403	5,751,373
<b>3.2 CHARITABLE ACTIVITIES</b>						
UK Government, DFID*	-	<b>321,827</b>	<b>321,827</b>	-	774,279	774,279
State of Guernsey OAC	-	<b>38,398</b>	<b>38,398</b>	-	40,000	40,000
	-	<b>360,225</b>	<b>360,225</b>	-	814,279	814,279
<b>3.3 INVESTMENT INCOME</b>						
Deposit Income	<b>6,037</b>	-	<b>6,037</b>	22,347	-	22,347
<b>Total Income</b>	<b>5,401,649</b>	<b>515,943</b>	<b>5,917,592</b>	5,621,317	966,682	6,587,999

\*DFID Income Analysis

	<b>Total 2020 £</b>	Total 2019 £
DFID UKAID Match R5 PO40101525	<b>321,827</b>	582,952
DFID UKAID Match R3 PO40095430	-	191,327
	<b>321,827</b>	774,279

**4. RAISING FUNDS EXPENDITURE**

	<b>2020</b>	2019
	<b>£</b>	£
<b>Goal 8: Increased scale and income</b>		
Costs of generating donations and legacies	<b>952,388</b>	993,523
Support Costs (see note 5.1)	<b>19,723</b>	18,455
	<b>972,111</b>	1,011,978

The majority of expenditure related to raising funds was funded from unrestricted resources. No restricted resources were used in year (2019: £100).

During the year an amount of £920,529 (2019: £968,860) was recharged from Trócaire in respect of costs of generating donations and legacies by Trócaire on behalf of Trócaire (Northern Ireland). This recharge is based on the expenditure incurred per fundraising campaign by Trócaire apportioned in line with the proportion on income that campaign raises for Trócaire (Northern Ireland).

## 5. CHARITABLE ACTIVITIES EXPENDITURE

	Programme Costs £	Support Costs £	Total 2020 £	Total 2019 £
<b>Overseas Programme Strategic Plan 2016-2020</b>				
<b>Goal:</b>				
1: Human rights and democratic space	<b>332,333</b>	<b>10,860</b>	<b>343,193</b>	347,056
2: Equitable access to & use of resources	<b>1,332,415</b>	<b>35,549</b>	<b>1,367,964</b>	1,858,824
3: Women's empowerment	<b>981,762</b>	<b>27,885</b>	<b>1,009,647</b>	790,463
4: Protection of human dignity in crises	<b>2,074,899</b>	<b>72,389</b>	<b>2,147,288</b>	3,608,521
International projects	<b>396,585</b>	<b>11,097</b>	<b>407,682</b>	515,060
	<b>5,117,994</b>	<b>157,780</b>	<b>5,275,774</b>	7,119,924
<b>Ireland Programme</b>				
Goal 5: People and leaders in Ireland acting for a just world	<b>360,270</b>	<b>19,723</b>	<b>379,993</b>	386,372
	<b>5,478,264</b>	<b>177,503</b>	<b>5,655,767</b>	7,506,296

### Analysis of unrestricted and restricted Charitable Activities expenditure:

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Overseas programmes	<b>4,765,146</b>	<b>510,628</b>	<b>5,275,774</b>	5,138,033	1,981,891	7,119,924
People and leaders in Ireland acting for a just world	<b>379,993</b>	-	<b>379,993</b>	386,272	100	386,372
	<b>5,145,139</b>	<b>510,628</b>	<b>5,655,767</b>	5,524,305	1,981,991	7,506,296

**5.1 SUPPORT COSTS**

	<b>2020</b>	2019
	<b>£</b>	£
Activities	<b>178,533</b>	167,986
Governance (note 6)	<b>18,693</b>	16,560
	<b>197,226</b>	184,546

The parent company Trócaire does not charge Trócaire (Northern Ireland) for support costs incurred on its behalf. The Directors of Trócaire (Northern Ireland) and the Directors of Trócaire are considering whether this should be changed for future years.

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

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

	<b>2020</b>	2019
	<b>£</b>	£
Overseas Programme (Goals 1-4)	<b>157,780</b>	147,636
People and leaders in Ireland acting for a just world (Goal 5)	<b>19,723</b>	18,455
Raising funds (Goal 8)	<b>19,723</b>	18,455
	<b>197,226</b>	184,546

**6. GOVERNANCE COSTS**

	<b>2020</b>	2019
	<b>£</b>	£
Audit fee	<b>11,735</b>	12,979
Strategic management	<b>6,958</b>	3,581
	<b>18,693</b>	16,560

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

## 7. STAFF COSTS

The average number of employees in Trócaire (Northern Ireland) during the financial year was 14 (2019: 16).

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

	<b>2020</b>	2019
	<b>£</b>	£
Salaries	<b>425,903</b>	395,850
Employer's social security contributions	<b>37,922</b>	40,964
Employer's pension contributions	<b>33,503</b>	33,783
	<b>497,328</b>	470,597

Included in the above are costs relating to redundancy and compensation for loss of office of £56,435. (2019: £25,000)

The Board members do not receive remuneration for their services as Directors and members of the Board. As noted on page 5 until the AGM on 24<sup>th</sup> June 2019 a number of Directors were employees of the parent entity Trócaire and not remunerated by Trócaire (Northern Ireland). Directly incurred expenses are reimbursed, if claimed, and amounted to £nil (2019: £nil). The remuneration of the key management team was £69,584. (2019: £39,516). This includes Salaries, Employer's social security and pension contributions.

There were no employee whose total employee benefits (excluding employer pension costs) were greater than £60,000 in the current and preceding financial year.

Trócaire (Northern Ireland) has a compensation strategy, compensation framework, salary management processes and benchmarking mechanisms to determine pay and benefits including pension arrangements of all staff. Trócaire (Northern Ireland)'s market reference point is set 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.

## 8. FIXED ASSETS

	<b>Leasehold property</b>	<b>Fixtures &amp; Computer &amp; fittings</b>	<b>Software</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST</b>				
Balance at 1 March 2019	380,144	172,456	10,477	563,077
<b>Balance at 29 February 2020</b>	<b>380,144</b>	<b>172,456</b>	<b>10,477</b>	<b>563,077</b>
<b>ACCUMULATED DEPRECIATION</b>				
Balance at 1 March 2019	164,144	172,379	10,477	347,000
Charge for year	4,500	77	-	4,577
<b>Balance at 29 February 2020</b>	<b>168,644</b>	<b>172,456</b>	<b>10,477</b>	<b>351,577</b>
<b>NET BOOK VALUE</b>				
Balance at 1 March 2019	216,000	77	-	216,077
<b>Balance at 29 February 2020</b>	<b>211,500</b>	<b>-</b>	<b>-</b>	<b>211,500</b>

The leasehold property relates to 50 King St, Belfast.  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 29 FEBRUARY 2020**

**9. DEBTORS AND PREPAYMENTS**

	<b>2020</b>	2019
	<b>£</b>	£
Amounts falling due within one year:		
Amounts due from Trócaire	<b>446,053</b>	-
Donor income accrued	<b>263,576</b>	699,055
Taxation refundable	<b>110,459</b>	196,111
Other debtors/prepayments	<b>11,429</b>	45,803
Deposit income accrued	<b>1,027</b>	3,150
	<b>832,544</b>	944,119

Included in donor income accrued is an amount of £73,168 (2019: £206,929) relating to legacies and £190,408 (2019: £492,126) due from Institutional funders.

Amounts owed from Trócaire are receivable upon demand and are not interest bearing.

**10. CREDITORS:** Amounts falling due within one year

	<b>2020</b>	2019
	<b>£</b>	£
Amounts owed to Trócaire	-	2,466,136
Sundry creditors & accruals	<b>456,313</b>	298,146
	<b>456,313</b>	2,764,282

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

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>	Total 2019 £
Fixed assets	<b>211,500</b>	-	<b>211,500</b>	216,077
Net current assets	<b>4,560,900</b>	<b>5,911</b>	<b>4,566,811</b>	5,272,520
	<b>4,772,400</b>	<b>5,911</b>	<b>4,778,311</b>	5,488,597

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

**12. RESTRICTED FUNDS**

	<b>Balance at beginning of year £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at end of year £</b>
Institutional funding and donor advised funds	(4,594)	383,975	(373,470)	<b>5,911</b>
Specific Funds:				
Rohingya refugee crisis	5,190	-	(5,190)	-
Cyclone Idai	-	86,486	(86,486)	-
Syria and refugee crisis	-	15,918	(15,918)	-
Occupied Palestinian Territory	-	15,049	(15,049)	-
Yemen	-	10,933	(10,933)	-
South Sudan	-	2,432	(2,432)	-
Somalia	-	1,150	(1,150)	-
	<b>596</b>	<b>515,943</b>	<b>(510,628)</b>	<b>5,911</b>

**13. UNRESTRICTED FUNDS**

	<b>Balance at beginning of year £</b>	<b>Incoming Resources £</b>	<b>Resources expended £</b>	<b>Balance at end of year £</b>
Development Programme	5,388,001	5,401,649	(6,117,250)	4,672,400
Emergency	100,000	-	-	100,000
	<b>5,488,001</b>	<b>5,401,649</b>	<b>(6,117,250)</b>	<b>4,772,400</b>

## (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 (Northern Ireland) to react in the event of a disaster or emergency for which resources may not be otherwise available.

**14. RECONCILIATION OF CHANGES IN RESOURCES TO NET CASH FLOW USED IN CHARITABLE ACTIVITIES**

	<b>2020 £</b>	2019 £
Net expenditure for the financial year	<b>(710,286)</b>	(1,930,275)
Depreciation	<b>4,577</b>	5,642
Interest income	<b>(6,037)</b>	(22,347)
Net movement with group undertakings	<b>(2,912,189)</b>	1,039,989
Decrease/(increase) in debtors	<b>557,628</b>	(268,824)
Increase in creditors	<b>158,167</b>	244,721
<b>Net cash used in charitable activities</b>	<b>(2,908,140)</b>	(931,094)

**15. ANALYSIS OF CHANGES IN NET FUNDS**

	<b>1 March 2019 £</b>	<b>Cash Flows £</b>	<b>29 February 2020 £</b>
Cash at bank and on short term deposit	7,092,683	(2,902,103)	<b>4,190,580</b>

**16. DETAILS OF GUARANTEE**

The company is limited by guarantee having no share capital. At 29 February 2020, there were 3 members (2019 – 5) whose guarantee is limited to £1. This guarantee continues for one year after membership ceases. The company is exempt from including the word limited in its name. From 3<sup>rd</sup> April 2020 onwards, there is only one member, the parent entity Trócaire.

**17. GROUP AND RELATED PARTY TRANSACTIONS**

	<b>Trócaire £</b>
Balance at 1 March 2019	(2,466,136)
Net movement in group undertakings	2,912,189
Balance at 29 February 2020	<b>446,053</b>

**18. REPORTING CURRENCY**

The financial statements are stated in GBP.

**19. LEASE COMMITMENTS**

Total future minimum lease payments under non-cancellable operating leases as follows:

	<b>2020 £</b>	2019 £
Leasehold premises		
Within one year	<b>59</b>	59
Between two and five years	<b>234</b>	234
After five years	<b>42,319</b>	42,378

**20. TAXATION**

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

**21. FINANCIAL INSTRUMENTS**

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

	<b>2020</b>	2019
	£	£
<b>Financial Assets</b>		
<i>Measured at undiscounted amount receivable</i>		
Amounts due from parent	<b>446,053</b>	-
Donor income accrued	<b>263,576</b>	699,055
Other debtors	-	30,818
Deposit income accrued	<b>1,027</b>	3,150
	<hr/>	<hr/>
<b>Financial Liabilities</b>		
<i>Measured at undiscounted amount payable</i>		
Sundry creditors and accruals	<b>456,313</b>	298,146
Amounts due to parent	-	2,466,136
	<hr/> <hr/>	<hr/> <hr/>

**22. SUBSEQUENT EVENTS**

The most significant event affecting the company is the emergence of Covid-19 as a global pandemic since the financial year end. Details of this impact are included on page 38 together with other subsequent events concerning the structure of the group and changes to the company constitution. These are non-adjusting subsequent events.

**23. ULTIMATE CONTROLLING PARTY**

Since the establishment of Trócaire (Northern Ireland), the company has been deemed to be a subsidiary undertaking of Trócaire, a registered charity in the Republic of Ireland. This has been based on the control exercised by Trócaire, particularly in the appointment of the company members of Trócaire (Northern Ireland). On 1<sup>st</sup> March 2020 Trócaire (Northern Ireland) as a subsidiary company was transferred from Trócaire "The Trust" transferred to Trócaire "Company Limited by Guarantee (CLG)" together with all of the operations, assets and liabilities of Trócaire "The Trust". As of 3<sup>rd</sup> April 2020 Trócaire "Company Limited by Guarantee (CLG)" has become the sole company member of Trócaire (Northern Ireland). Both Trócaire "The Trust" and Trócaire "Company Limited by Guarantee (CLG)" are agencies of the Irish Episcopal Conference.

Trócaire (Northern Ireland) is a subsidiary of Trócaire, the largest and smallest group for which group accounts are drawn up is Trócaire. Copies of the group accounts are available to the public on Trócaire's website [www.trocaire.org](http://www.trocaire.org)

**TRÓCAIRE (NORTHERN IRELAND)  
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SUPPLEMENTARY INFORMATION**

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(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 programmes. This includes grants to partners, programme and support costs.

<b>Country</b>	<b>2020 £'000</b>	<b>2019 £'000</b>
1 Kenya	<b>629</b>	886
2 Somalia	<b>565</b>	1,622
3 South Sudan	<b>553</b>	1,078
4 Sierra Leone	<b>411</b>	314
5 Honduras	<b>356</b>	322
6 Nicaragua	<b>309</b>	384
7 Uganda	<b>300</b>	269
8 Zimbabwe	<b>293</b>	184
9 Rwanda	<b>255</b>	338
10 Malawi	<b>245</b>	151
11 Pakistan	<b>228</b>	114
12 Myanmar	<b>189</b>	232
13 Guatemala	<b>174</b>	246
14 Democratic Republic of Congo	<b>108</b>	156
15 Ethiopia	<b>74</b>	379
16 Occupied Palestinian Territory	<b>25</b>	81
17 Lebanon	<b>17</b>	17
18 Syria	-	2
Other countries and projects	<b>545</b>	345
<b>Total overseas programme costs</b>	<b>5,276</b>	7,120

**TRÓCAIRE (NORTHERN IRELAND)  
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**APPENDIX 2 – TOP 50 GRANTS TO PARTNERS**

	<b>Partner Name</b>	<b>Country</b>	<b>2020 £'000</b>
1	CAFOD UK	South Sudan	459
2	Pan African Climate Justice Alliance	Kenya	164
3	Caritas St. Polten	Pakistan	130
4	Asociacion de Organismos No Gubernamentales de Honduras	Honduras	70
5	Pastoral Social San Marcos	Guatemala	63
6	Asociación Coordinadora Comunitaria de Servicios para la Salud -ACCSS-	Guatemala	60
7	True Friends (TF)	Myanmar	59
8	Zimbabwe Project Trust	Zimbabwe	55
9	Caritas Bunia Bureau Dicesain des Oeuvres Medicales	DRC	55
10	Movimiento Comunal Nicaraguense - Somoto	Nicaragua	54
11	Emthonjeni Women's Forum	Zimbabwe	53
12	Constitution and Reform Education Consortium	Kenya	51
13	Diocese of Meru	Kenya	49
14	Programme Amkeni Wamama	DRC	49
15	Action for Advocacy and Development Sierra Leone	Sierra Leone	48
16	PELUM - PARTICIPATORY ECOLOGICAL LAND USE MANAGEMENT	Uganda	47
17	Catholic Diocese of Kitui	Kenya	46
18	Women Empowerment-Action	Ethiopia	45
19	CARITAS, Pastoral Social Arquidiocesis de Tegucigalpa	Honduras	43
20	Uganda Episcopal Conference	Uganda	43
21	CASM Comision de Accion Social Menonita	Honduras	41
22	Asociación Nacional de Fomento a la Agricultura Ecológica	Honduras	41
23	ADEPES Asociacion de Desarrollo Pespirens	Honduras	39
24	FSAR Fundacion San Alonso Rodriguez	Honduras	39
25	Centro de Apoyo a Programas y Proyectos (CAPRI)	Nicaragua	38
26	PS Verapaz - Pastoral Social – Cáritas, Diócesis de la Verapaz	Guatemala	34
27	Human Rights Defenders Network Sierra Leone	Sierra Leone	33
28	Ethiopian Catholic Secretariat	Ethiopia	33
29	HGDF- Htoi Gender and Development Foundation	Myanmar	33
30	Centro Alexander Von Humboldt	Nicaragua	31
31	DIOCESIS DE QUICHE	Guatemala	31
32	Asociación para el Desarrollo Integral de la Mujer	Nicaragua	30
33	Association of Sisterhoods of Kenya	Kenya	30
34	Instituto Histórico Centroamericano	Nicaragua	29
35	CENTRE FOR SOCIAL CONCERN	Malawi	28
36	Land & Equity Movement in Uganda	Uganda	28
37	TAKAPAW Youth Group	Myanmar	27
38	Legal Resources Foundation	Kenya	27
39	Asociación de desarrollo Integral y Salud Comunitaria Generación de Maíz "AGEMA"	Guatemala	27
40	Commission Episcopale Justice Et Paix	Rwanda	26
41	Caritas Nicaragua	Nicaragua	26
42	Civil Society Budget Advocacy Group	Uganda	25
43	Society for Women and AIDS in Malawi	Malawi	22
44	Caritas Gulu Archdiocese	Uganda	22
45	NAG	Myanmar	22
46	Caritas León	Nicaragua	21
47	Ujamaa Pamodzi Africa	Malawi	21
48	Presentation Mission Office	Pakistan	21
49	Women Empowerment Link	Kenya	21
50	Muslim Centre for Justice and Law	Uganda	20
	Sub total		2,509
	<b>Other Grants to partners</b>		1,364
	<b>Total Grants to Partners</b>		3,873
	*DRC is the Democratic Republic of Congo		