Community leader Mahiteh Forfanah (27) with fresh plums she harvested for sale in her home village, Madora, in Port Loko district, Sierra Leone. Mahiteh was the first woman to be elected leader in her village thanks to support from Trócaire partner Center for Democracy and Human Rights. Photo: Edward Kamara
OUR VISION & VALUES

We work in partnership with local organisations and communities to tackle the root causes of poverty, injustice and violence. We support people to use their own power to create positive and lasting change.

OUR VISION:

We are working to create a fairer world where:

- the dignity and rights of all people are respected
- the planet’s natural resources are used sustainably and equitably
- people have control over their own lives
- those with power act for the common good.

OUR VALUES:

- **Solidarity**: we stand with the world’s most vulnerable, amplifying their call for dignity, justice and equality.
- **Courage**: we live with compassion and love, speaking truth to power and acting boldly to achieve the rights of all.
- **Participation**: we work in partnership with the communities we serve, supporting them to build a future where their voices are heard, their hopes are valued and their rights are respected.
- **Perseverance**: we are resolute in addressing the challenges of this age, never letting go of the struggle for justice and peace.
- **Accountability**: we are honest, open, ethical and professional, respecting the trust placed in us by the communities we serve, our partners, and those who fund and support our work.
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I have been with Trócaire Zimbabwe for three years. I am passionate about my job and am most proud of the work we do in empowering women and preventing and responding to Gender-Based Violence. I love being part of an organisation that is influencing change.

Yvonne Muto, Programme Manager for Trócaire Zimbabwe

Photo: Cynthia R Matonhodze
Trócaire is a social justice organisation which passionately believes that poverty is more than the absence of food, shelter and the ability to meet basic needs. It is also the absence of opportunity, voice, power and control over one’s destiny.

We believe real change can be delivered only by working in partnership with local communities affected by poverty and injustice to help bring about the change they want to see in their lives.

Partnership is about solidarity, respect and empowerment.

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

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

We measure our impact against these four levels. In Ireland, we work with communities north and south to educate, inspire and motivate people to take action in the name of global justice. Our work is funded by the Irish public and institutional donors, including the Irish and UK governments.

**Institutions** at all levels (locally, nationally, internationally) are accountable to citizens, and work to create a fairer and more sustainable world.

**Civil Society** is strong and accountable, delivers effective services, challenges norms and advocates on behalf of the most vulnerable and marginalised in society.

**Effective and Accountable Institutions**

**Empowered Individuals**

**Strengthened Civil Society**

**Sustainable Communities**

**Social Justice**

**Communities** are mobilised, effect change, engage their leaders and can prepare for, respond to and recover from crises.

**Individuals** have the resources, skills, knowledge and confidence to secure their basic rights and live a life of dignity.
In 2021/22 we funded partners in 24 countries around the world. The approximate number of people directly supported in each country is listed in brackets beside the country name.

**WHERE WE WORK**

**FRAGILE & CONFLICT AFFECTED STATES**

1. DRC (65,000)
2. Ethiopia (235,000)
3. Lebanon (19,000)
4. Myanmar (106,000)
5. Somalia (246,000)
6. South Sudan (59,000)
7. Sudan (106,000)
8. Syria (15,600)

**CLIMATE CHANGE AND GENDER**

9. Malawi (366,000)
10. Rwanda (68,000)
11. Sierra Leone (75,000)

Santa Paulina Brito Raymundo, one of thousands affected by Hurricanes Eta and Iota in El Quiché province in Guatemala.
HUMAN RIGHTS
12. Guatemala (48,000)
13. Honduras (37,000)
14. Nicaragua (51,000)
15. Occupied Palestinian Territories & Israel (33,000)
16. Zimbabwe (106,000)

OTHER
17. Brazil (2,000)
18. Indonesia (4,500)
19. Kenya (29,000)
20. Pakistan (2,000)
21. Tanzania (3,000)
22. Uganda (148,000)
23. Ukraine (1,000)
24. Yemen (6,000)
Mortkana Arero (right) is married with eight children. She lives in Moyale Woreda, southern Ethiopia and is the beneficiary of a community water cistern.

Photo: Barnaby Jaco Skinner
MESSAGE FROM
CAOIMHE DE BARRA, CEO

2021/22 was a year in which the Covid-19 pandemic clearly demonstrated the extent of global social inequality and its effects.

It was also a year in which Trócaire set out its vision for change and began to apply it through a new Strategic Plan.

Covid-19 continued to have an enormous impact in the countries where Trócaire works. Not only were health systems overwhelmed, but the secondary effects were even more devastating. Lockdowns, travel restrictions and school closures meant that livelihoods were lost. Children, especially girls, lost out on education. Gender-based violence escalated.

At the same time, we witnessed shocking inequality in terms of access to Covid-19 vaccines, with the world’s richest countries intentionally blocking efforts to enable greater access to vaccines through a Trade Related Intellectual Property (TRIPs) waiver. This situation demonstrates how structural injustice is deeply embedded in our global political and economic system.

In the development and humanitarian sector, this has reinforced the need for radical transformation of power in relationships at all levels. Decolonisation of aid, localisation, shifting the power – these terms resonate deeply with Trócaire’s understanding of the change that needs to come about, and how this needs to happen.

Our new Strategic Plan, ‘Local Power, Global Justice’, has localisation at its heart. We have established a Global Hub on Partnership & Localisation in Kenya to drive our work forward in this area. Throughout 2021/22, we moved ahead with many key initiatives that we hope will create immediate practical change for our partners, and increase their voice and influence for long-term change.

During the year many of the country contexts we work in deteriorated dramatically. Some events, such as the coup in Myanmar and the conflict in Ethiopia, happened suddenly and with devastating human impact. Other events, such as the closure of hundreds of NGOs and associates in Nicaragua, and ongoing insecurity in Eastern DRS, unfolded more slowly, but with long-term effects which are deeply damaging.

In this regard, Trócaire further developed its capacity to be agile and resilient, and to find ways to ensure we were able to meet the needs of crisis-affected people to the very best of our ability. I am proud of how our teams have responded to these challenges. We are doing so in a way which meets immediate needs quickly, and which builds up our systems and skills to enable us to anticipate, mitigate and respond to future risk.

Throughout 2021/22, we moved ahead with many key initiatives that we hope will create immediate practical change for our partners, and increase their voice and influence for long term change.
In October 2021 we saw world leaders gather in Glasgow for COP26. This was an opportunity for those in power to make a real difference as we fight for the planet’s future and a better tomorrow for the next generation. The failure of global leaders to include Loss and Damage financing in the final COP26 agreement was deeply disappointing and a missed opportunity by the powerful nations who have contributed most to climate change.

Despite expectations that COP26 would be the moment when wealthy countries stepped up and acknowledged they have done most to cause the climate crisis, they turned their backs on indigenous communities, small-scale farmers, and women and girls who desperately need support after these climate disasters. This is a matter of great injustice, and it costs lives.

By mid-2021 it was already apparent that a food security crisis of huge proportions was developing in East Africa and the Horn of Africa. Trócaire released funding early, and we were generously supported by a special appeal for East Africa across all parishes in Ireland, and by donors including Irish Aid. However, the crisis continued to escalate, driven by climate change and conflict, and we remain strongly focused on this as a key area for long-term strategic action.

Early 2022 also saw the start of another devastating crisis, the war in Ukraine, which is threatening global security and seriously impacting on humanitarian needs and food supply. Indeed, the World Bank is projecting an additional 198 million people to fall into extreme poverty in 2022, reversing two decades of progress.

Despite all of these challenges, we are proud to have reached 1.8 million people in 17 countries in Africa, the Middle East, Latin America and Asia in the last year. This would not be possible without the dedication of our teams, donors and partners who share a common goal for a just and equal world.

I am confident that the extraordinary collective effort across all parts of the organisation, together with our supporters, will enable millions more people to transform their own lives.

Together, we can create positive and lasting change.

Almost three years on, Jennifer Mhondera (50) from Ngangu, Zimbabwe, and her community are recovering from the devastation caused by Cyclone Ida in March 2019. An active member of her local Justice and Peace group, set up by Trócaire partner, the Catholic Commission for Justice and Peace (CCJP), she has been trained in providing psychosocial support to people affected by trauma. Photo: Barnaby Jaco Skinner
In 2021/22 Trócaire’s work improved the lives of more than **1.8 million** people in some of the poorest countries in the world.
Trócaire supports the protection and empowerment of individuals and communities who have suffered human rights violations and those who are at risk of human rights violations.

Contributing to Sustainable Development Goals:
Goal 1, Goal 10 and Goal 16

Trócaire (Northern Ireland) contributed £0.3m to this Goal which was 7% of total group expenditure on Goal 1.

Human rights defenders often have little access to justice or protection. They are routinely harassed, intimidated, attacked, displaced and sometimes killed in their efforts to hold governments to account.

Trócaire works to support the protection and empowerment of individuals and communities who have suffered from, and who are at risk of, human rights violations. We passionately believe in their rights to take action to claim, secure and defend their rights. We also support them to obtain redress and improve or maintain their safety and wellbeing.

Last year, our work under this area supported 92,342 people in five countries: Guatemala, Honduras, Nicaragua, Palestine and Zimbabwe.

**IMPACT:**

- In **Guatemala, Honduras and Palestine**, 5,343 actions were taken to safeguard Human Rights Defenders (HRDs) helping prevent a further deterioration of their human rights.

- In **Zimbabwe**, Trócaire and our partners secured favourable rulings in several public interest cases before Zimbabwean courts. In addition, community watchdog committees and local partners raised issues with local government, leading to actions on issues such as child marriages and the dumping of hazardous waste in residential areas.

- In **Palestine**, research and advocacy undertaken with others contributed significantly to holding companies and financial institutions to account for their complicity in violations by Israel of Palestinian rights. Work by partners led to divestment of Norway’s largest pension company from sixteen companies linked to Israel’s settlements, and a finding through the Complaints Mechanism of the OECD Guidelines for Multinational Enterprises that British construction equipment company, JCB, was in breach of its human rights responsibilities.

- Our **OPT/I** (Occupied Palestinian Territories/Israel) programme succeeded in gaining several key court decisions in 2021 that helped families stay on, access and/or benefit from their land. Partners in the Gaza Strip took 350 cases to the Sharia Courts on behalf of women, resulting in 185 favourable decisions. Partners in the West Bank took on 25 new cases, continued with 110 ongoing cases and took a number of emergency legal actions in 2021 benefiting 9,240 women and girls and 6,160 men and boys.
• 1,226 Palestinians were able to continue living in their homes in the West Bank due to the temporary suspension of demolition orders because of legal proceedings brought by our partner St Yves.

• The Don’t Buy Into Occupation (DBIO) Coalition, of which Trócaire and our partner Al-Haq are key members, helped to shape the debate on Business and Human Rights (BHR), via the publication Don’t Buy into Occupation research report.

• In Guatemala, partner CALDH participated in the Qualified Mission that observed the trial of David Castillo charged with the murder of Honduran activist Berta Cáceres. Advocacy resulted in statements by the International Human Rights Federation (FIDH) on freedom of expression, and increased criminalisation of community activists in the defence of natural resources in El Estor.

• In Honduras, the programme supported 58 legal actions (including the Guapinol 8 - who were freed in February 2022 after 914 days of illegal and arbitrary imprisonment). Partners also engaged with local authorities to address conflicts over forest exploitation in 12 cases of the Lenca indigenous population of La Paz. International advocacy at EU and UN levels by Trócaire and partners CEHRPRODEC provided the legal defence of jailed Lenca indigenous leader, Victor Vasquez, which contributed to him and another HRD, Santos Vigil, being freed on bail.

• Internally a Community of Practice focused on Strategic Litigation continued online for partner exchanges. In 2021 this focused on experiences in Central America based on research carried out by Trócaire in 2020, which included four cases being led by partners. The exchange allowed for a dialogue on challenges and opportunities for strategic litigation in Central America, as well as exchange of experiences on strategies used by partners once sentences have been imposed.

With the ongoing deterioration in human rights and restrictions on civic space we will continue to stand in solidarity with communities and human rights defenders by providing legal and psychosocial assistance and enabling advocacy.
GOAL 2: PROMOTING CLIMATE AND ENVIRONMENTAL JUSTICE

Trócaire supports poor and marginalised rural communities to sustain their livelihoods and to mitigate and adapt to the impacts of climate change and environmental degradation.

Trócaire (Northern Ireland) contributed £1m to this Goal which was 8% of total group expenditure on Goal 2.

Those who contribute least to climate change are affected most. Climatic events, such as droughts and floods, are making already poor and marginalised communities even more vulnerable. Climate change is also contributing to the degradation of natural resources and the loss of biodiversity, further undermining the ability of rural communities to sustain their agricultural activities.

Trócaire supports communities to sustain their livelihoods and adapt to the impacts of climate change and environmental degradation. We provide access to technical knowledge and resources that support people to achieve sustainable and diverse sources of food and income. We also support farmers, particularly women, to take a leading role in decision-making and to work with communities to ensure fair access to natural resources.

Last year, our programmes under this goal area supported 313,088 people in 13 countries: DRC, Ethiopia, Guatemala, Honduras, Kenya, Malawi, Myanmar, Nicaragua, South Sudan, Rwanda, Sierra Leone, Uganda and Zimbabwe.

IMPACT:

- Seven out of nine countries measured show improved livelihood resilience in 2021. Good rainfall levels and the use of wild and traditional foods were major factors in this improvement in the mix of food types eaten each day.
- Eight out of nine countries measured are on track to fully adopt agro ecological and sustainable practices thanks to continuous training, despite Covid-19 lockdowns, and the use of community champions.
- Three out of four countries which supported community water management exceeded or are on track with their targets thanks to farmers having a greater appreciation of the benefits of watershed management for land.
- Seed banking in Zimbabwe was widely adopted and is providing a variety of nutritive and resilient crops. The Zimbabwean government registered a community seed bank as a certified supplier of seed with full rights to trade.
- Successful actions were supported in the last year to defend resource rights. We supported communities to confront powerful government or corporate entities that seek to deprive them of their right to land, water and identity.

Contributing to Sustainable Development Goals:
Goal 1, Goal 2 and Goal 13
• In Nicaragua, more than 1,000 families gained access to land through land purchase, rent support, mediation, inheritance and legalisation. 856 families gained access to water for consumption and production.

• Advocacy results for agro ecology policies and strategies, food and nutrition rights and climate change adaptation are very encouraging. In seven countries across Africa and Central America, targets for 2021 were exceeded or are on track. In Kenya the Tharaka Nithi County Climate Change Policy and Act are now being implemented and the local government has allocated a budget for climate change related projects in six areas.

• There was an increase in women’s economic empowerment and improved decision-making at household level due to work with savings and loans groups across our countries. Despite conflict, Covid and crises in Tigray, programmes in Ethiopia, both north and south, reported that 87% of the targeted women had their own sources of income. This indicator was also on track for women in Nicaragua.

Over the course of 2022, we will continue to work with farmers to engage with and benefit from markets and to influence policies and processes that impact on their livelihoods.

• Supporting communities to access natural resources and strengthen their ability to use resources effectively in the face of worsening climate change is key to our new strategic plan. Over the course of 2022, we will continue to work with farmers to engage with and benefit from markets and to influence policies and processes that impact on their livelihoods. We will continue to build resilience and protect livelihoods in countries affected by conflict. We will also promote agro ecology to enhance food and nutrition for households and communities.
Trócaire helps women and girls to increase their safety, psychosocial wellbeing, meaningful participation and leadership.

Contributing to Sustainable Development Goals:
Goal 3, Goal 5 and Goal 16

Trócaire (Northern Ireland) contributed £0.4m to this Goal which was 4% of total group expenditure on Goal 3.

The exclusion of women’s voices from decision-making and the pervasiveness of gender-based violence continue to hinder development gains. Women’s and girls’ rights and needs are not being prioritised in international development and humanitarian responses, reflected by the existence of systemic gender inequality within all systems.

Our women’s empowerment programmes support women to increase their voice, influence and leadership in decision-making at family, community and national level. We work to reduce the risk of sexual and gender-based violence (SGBV) and respond effectively to SGBV using a survivor-centered approach for women and girls and providing them with psychosocial supports.

In 2021/22, our work under this goal area supported 238,970 people in 13 countries: DRC, Ethiopia, Guatemala, Honduras, Kenya, Malawi, Myanmar, Nicaragua, Palestine, Rwanda, Sierra Leone, Uganda and Zimbabwe.

IMPACT:
• In Sierra Leone, Trócaire - with funding from Irish Aid - worked with partners to champion the new Gender Equality and Women’s Empowerment Bill, developed by the Ministry of Gender and Children’s Affairs.

• In Rwanda, our work supported female entrepreneurship and livelihoods. In four target districts, Trócaire and its partners trained 4,853 women on their right to participate in decision-making at household level, to take leadership position roles, and to have confidence to express their views. In one sample group of 60 women, 51 reported increased influence within their households on access and control over assets or family property.

• In Ethiopia, in spite of the conflict in the northern region of Tigray and elsewhere, women’s groups in unaffected areas were provided with support, leading to an increase in income and economic independence. Women also received training in communication and life-skills to support their confidence at a personal level, as well as literacy education. Activities to raise awareness of gender discrimination and Sexual and Gender-Based Violence (SGBV), included ‘Young Women Can Do It’ (YWCDI) Clubs.

• In Zimbabwe, information on GBV was broadcast on radio and social media during lockdown. Face-to-face community sessions led by our partner SASA
Faith! led to positive change in gender equality attitudes and behaviours, and to women making decisions at household level and taking leadership positions in the community.

- Across a number of countries (Guatemala, Zimbabwe, Kenya, Myanmar, Uganda and Honduras), there were positive outcomes from work with local authorities to strengthen services for victims of SGBV. In Zimbabwe this led to over 300 cases being referred to district level GBV service providers. In Kenya, because of advocacy efforts by partners, Nairobi County passed a policy to support establishment of shelters and rescue centres for SGBV survivors.

- Risks faced by women can increase drastically in times of crisis. In Myanmar we adapted programmes to provide psychosocial support for SGBV survivors and referred victims/survivors for more specialised support.

- We undertook research and learning in several countries on women’s experience of, and our response to, violence, Covid-19 and systemic discrimination of women and girls. This included research on the impact of human trafficking on women in Honduras, a learning brief on the disproportionate impact of Covid-19 on women in Zimbabwe and research on the successes and challenges of women’s economic empowerment interventions in Ethiopia.

- In Rwanda, Rwanda Civil Society Platform (RCSP) conducted an analysis on property tax law and produced a policy brief and recommended to government to make exceptions for vulnerable women, and to strengthen consultation with women before legislating on taxation.

Women’s empowerment will continue to be central to Trócaire’s work to ensure women and girls in communities where we work are safer, have psychosocial support, and take more leadership roles in all spheres. We will further bolster women-centred organisations and movements and we will explore how best to strengthen the voice and leadership of women, especially indigenous women, in defence of human rights and natural resource rights.

Susan B Koroma is now a champion for women’s rights in Bombali. As President of the Bombali District Women Farmers network, with financial and logistical support from Trócaire and the European Union, she rallied women farmers to form the Network, made up of 89 women-led farmer organisations. The network advocates for the inclusion of women in decision-making within communities, and for the right of women to own and access land in line with national legislation and policy. Photo: Edward Kamara/Trócaire
Trócaire (Northern Ireland) contributed £4.3m to this Goal which was 16% of total group expenditure on Goal 4.

Conflicts are increasingly protracted and record numbers of people are being displaced globally. Climate change is also increasing the frequency and intensity of humanitarian disasters. Infectious disease poses a threat, particularly where health systems are weak and access to water and sanitation is limited.

Trócaire supports locally-led humanitarian responses to save lives, reduce suffering and ensure human dignity is protected. We provide communities with access to essential life-saving services and support people, especially women and girls, so they are protected and safe during times of crisis. In addition, we help build the resilience of those at risk, strengthening their ability to cope with future shocks and stresses.

In 2021, Trócaire and local partners continued to support communities despite a significantly challenging year with multiple and compounding crises across many fragile and conflict-affected states including DRC, Ethiopia, Lebanon, Myanmar, Somalia, South Sudan, Sudan and Syria.

GOAL 4: SAVING LIVES AND PROTECTING HUMAN DIGNITY

IMPACT:

- In Somalia, we provided life-saving nutrition interventions in a safe and dignified manner to 23,152 children and 3,871 pregnant and lactating women.

- In DRC, 6,500 people were given access to drinking water, and 29,556 benefited from the construction and rehabilitation of water harvesting facilities, water points and hand washing facilities.

- In South Sudan, a total of 5,184 people were provided with access to safe drinking water. Cash transfers were provided to vulnerable households to support their basic needs in DRC, Ethiopia, Lebanon and South Sudan. In South Sudan, we supported households during the lean season.

- In Lebanon, Community Prevention and Response Committees trained Syrian refugees living in informal tent settlements on fire safety, first aid and evacuations. In Borena in Ethiopia, Community Managed Disaster Risk Reduction (CMDRR) and Early Warning Committees issued regular information on changes in rainfall and climate patterns in order to preserve feed and water for their animals.
Lebanon has been suffering from a fuel crisis and Syrian refugees in the Beka Valley settlements were given small grants to install solar panels ensuring access to inexpensive electricity 24 hours a day. This also allowed children to attend online classes.

In Malawi, Trócaire’s partner Circle for Integrated Community Development (CICOD) was one of the first organisations to respond to Cyclone Ana in Chikwawa using prepositioned funding from Trócaire. The funds supported the immediate needs of vulnerable households displaced by the devastating impact of the cyclone.

An external evaluation of Trócaire’s protection programming in 2021 showed it to be high quality, sustainable and effective in Somalia, South Sudan, Myanmar, DRC, Ethiopia and Lebanon. Users of our health facilities in Somalia were satisfied with the clinical management of rape and noted the availability of private spaces within the hospitals for their treatment ensuring respect, dignity and confidentiality.

As we enter another year of complex emergencies fuelled by climate change, conflict and the longer-term impacts of Covid-19, extreme food shortages are expected to continue in many countries leading to high levels of malnutrition. Trócaire will work with country teams on using science and data to consider risks in advance and to pre-plan and cost different crisis responses. We will continue supporting our Caritas partners in Ukraine and the neighbouring countries, providing help in meeting immediate and longer term needs to those affected by the crisis.

We will expand our work protecting women and girls in emergencies and will also improve how gender-based violence programming is coordinated within the UN system so local women-led organisations can take on greater leadership roles.

As we enter another year of complex emergencies fuelled by climate change, conflict and the longer-term impacts of Covid-19, extreme food shortages are expected to continue in many countries leading to high levels of malnutrition.
Trócaire’s ambition is to enhance our reputation and relevance by building dynamic communities of change online and offline. As well as providing support to people in our countries of operation we also focus on educating and engaging the people of Northern Ireland and policymakers on global justice issues. Despite the fact that Covid-19 continued to have a huge impact, we are so grateful for support on issues ranging from climate justice to vaccine equity to business and human rights.

We worked to scale up our outreach through educators, volunteers, church stakeholders, campaigners and donors. Trócaire’s Lenten Campaign is a key moment in the Trócaire calendar in Northern Ireland, enabling us to bring issues of global justice into homes, parishes and classrooms nationwide.

Development Education and Impact

Covid-19 impacted the Development Education team due to schools being closed to the public in the first part of 2021. Our Development Education resources, produced for early years, primary, post-primary and youth, focused on the theme of “Brighter Futures” and were widely promoted among teachers across Northern Ireland. The resources are explicitly linked to our education work around the Sustainable Development Goals (SDGs), especially SDG 2, “Zero Hunger”.

This year’s resources were changed from activity-based learning to lesson plans, covering diverse areas of the Curriculum in Primary (language and literacy, maths, art, WAU, etc.) and focusing on a specific subject in Post-Primary (Learning for Life and Work). As with previous years, an essential
The component of the resources was a Development Education Game, this year called “Harvest for the Future,” a continuation of our work on games-based learning.

With schools and institutions starting to open their doors in the second half of the year, the Development Education team implemented a blended approach with workshops delivered online and face to face.

Throughout the year we delivered fifteen Continuous Personal Development (CPD) and Initial Teacher Education (ITE) webinars and workshops to PGCE students at St Mary’s University College, PGCE students at Stranmillis University College, Youth Leaders via the National Youth Council of Ireland (NYCI), Liberal Art students at St Mary’s University College, and several Primary and Post-Primary school teachers across the island. The themes of these workshops ranged from games in Development Education, the Sustainable Development Goals, and documentaries to create awareness, introduction to Development Education and how to use our latest resources. These events had a reach of over 200 current and future Youth Leaders and educators across Ireland.

Our ‘Game Changers’ and ‘The Right Focus’ pilot programmes provided an opportunity to work with young people creatively and innovatively, creating games and films to raise awareness of social justice issues and the SDGs. Ten schools across Northern Ireland took part, reaching more than 450 young people.

Our relationship with Eco-Schools Northern Ireland continues to be of vital importance to us. Eco-School officers actively promoted our Development Education programmes. We also presented to teachers as part of the Eco-School cluster events in ten different Borough Councils across Northern Ireland, reaching more than 100 teachers.

Our newly created Education Advisory Panel will offer insights from their perspective as educators to the team on key activities, and share insights on current trends and priorities within the sector. The Development Education team have recruited eleven practitioners to take part on the panel, of whom three are from Northern Ireland (one Primary, one Post-Primary and one Youth).

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**Church Engagement and Impact**

Critical to our success is our relationships within the Catholic Church, not only during the Lenten Campaign but throughout the year. We are very grateful to the Catholic Bishops in Northern Ireland, to our Diocesan Representatives, the Diocesan secretaries and offices, and all parishes for their continued generosity, support and guidance. Trócaire (Northern Ireland) continued to work closely with the Church to tackle issues of injustice and global poverty in the past year, despite the impact of Covid-19.

With restrictions easing we were able to hold our Autumnal Diocesan Representative meeting in person and had four of our six Diocesan Representatives in attendance. We held two virtual Laudato Si book clubs of six sessions each with Ballymena (Kirkinriola) Parish and with St Colmcille’s parish in Belfast - 25 to 30 people took part in each of these book clubs.

In October we provided the Raphoe Justice and Peace Group with funding from the Connecting for Impact Grant for their pilot project with two primary schools in the Diocese entitled Ogham - the healing language of trees. The project aimed to reconnect children with their natural heritage, language and the world to encourage them to protect the environment. This culminated in a month-long exhibition of the children’s art in Ards Friary, which was viewed by around 300 people. Our funding also allowed the group to produce an educational resource which is downloadable from their website. [https://www.raphoediocese.ie/news/raphoe-jpic-committee/](https://www.raphoediocese.ie/news/raphoe-jpic-committee/)

In December 2021 we had a very successful Christmas Campaign. This was driven in part by our Parish Gift Sales, half which were led by Trócaire volunteers and half by parishes themselves. In total we had 42 parishes selling our Gifts of Love for Christmas.

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**Advocacy and Campaigning and Impact**

During this period, our advocacy campaigns in Northern Ireland continued to call for stronger corporate regulation to hold companies to account for environmental harms and human rights violations, wherever they occur. Activity focused on building public and political support for a new UK law at Westminster. Actions contributed to the Corporate Justice Coalition’s (CJC) UK-wide strategy.
We developed a targeted approach to our regional advocacy. Engagement with NI-based MPs indicated that there is cross-party support for stronger corporate regulation. The SDLP and Alliance Party have specific policy positions on this. In collaboration with the Corporate Justice Coalition (CJC), we contributed to building awareness in Parliament by supporting Baroness Ritchie of Downpatrick in the House of Lords to ask a written parliamentary question regarding the UK government’s position on a UK law. In the House of Commons, we supported North Down MP Stephen Farry to ask a written parliamentary question on the UK Government’s role in the UN negotiations for a binding treaty on Business and Human Rights which took place in Geneva in October. We also added our voice to the campaign by signing onto Corporate Justice Coalition (CJC) statements, for example, marking the 10-year anniversary of the UN Guiding Principles on Business and Human Rights by calling for stronger regulation.

We greatly appreciate the support of our campaigners across the region who are vital to demonstrating public support for the campaign. At different times this year, some have contacted their MP about the campaign and others signed the Corporate Justice Coalition’s (CJC) petition for a UK law. Our campaigners also play an important role in delivering and supporting outreach to engage communities in the campaign. There were over 2,590 views of these events which took place online during this period, following a move to digital engagement due to the COVID-19 pandemic. We continued to collaborate with other agencies for outreach events to ensure maximum reach and increased campaign credibility.

In March, we collaborated with Front Line Defenders for an online event at the Imagine Festival which discussed the Business and Human Rights campaign in relation to industries that extract oil and gas from the earth. The event included contributions from Honduran activist Gabriela Sorto, and a representative from Save Our Sperrins. Dr Amanda Slevin, an environmental sociologist from QUB, chaired the discussion. We also delivered virtual sessions at the Féile an Phobail (Belfast) and Gasyard Féile (Derry) focused on the ‘Guapinol 8’ Water Defenders from Honduras.

In mid-July, ten Trócaire stakeholders contacted sitting Northern Ireland MPs to ask for their support in relation to the UK government plans to cut overseas aid. MPs voted to support plans to lock in cuts to overseas aid, however all Northern Ireland sitting MPs voted against the motion and in favour of restoring the 0.7% commitment from January 2022. In the UK Comprehensive Spending Review at the end of October, the Chancellor announced that UK Aid spending would not return to 0.7% of national income until at least 2024/25.

On the same day as the Comprehensive Spending Review, Baroness Ritchie tabled a debate on the importance of 0.7% in the House of Lords. In consultation with Bond, we supported Baroness Ritchie with a brief for the debate. In September, we made a policy submission to the UK Government’s International Development Strategy Review. Our submission highlighted the triple threat of COVID-19, climate change and conflict and reinforced our key asks on vaccine equity, climate finance and corporate accountability.
In October, we collaborated with Front Line Defenders and Christian Aid for online events at the One World Festival and the Dublin Arts and Human Rights festival. We delivered a number of sessions featuring our campaign short documentaries, Never Waste a Crisis and Women in their Place, to university students in Law, Criminology, Sociology and Geography courses at Queen’s University, Ulster University and Letterkenny Institute of Technology. We also delivered online sessions to Carryduff Parish and the Women’s Resource and Development Agency.

In December, to mark Human Rights Day and our presence at the Northern Ireland Human Rights Festival and Derry Human Rights Festival, we hosted an online discussion with one of Trócaire’s partners in Gaza, the Women’s Affairs Committee. We continued to participate in the Northern Ireland Business & Human Rights Forum, to deliver campaign updates and share the news of the release of the Guapinol 8 Water Defenders in Honduras after two and a half years of imprisonment on false charges.

Communications, PR and Media and Impact

Communicating effectively with the public, policymakers, partners, stakeholders and donors is essential to supporting Trócaire’s mission and objectives. This year’s coverage of Trócaire’s activities increased across traditional and digital media. Strengthened story telling helped highlight the impact of the work of Trócaire and our partners in our programme countries.

We continued to grow audiences on all our social media channels and saw an increase in our social media engagement across all our channels including Twitter, Facebook, Instagram, Linkedin and YouTube. Our relationships with media broadcasters’ right across Northern Ireland enabled us to achieve a strong profile for the organisation in an increasingly competitive media space.

Trócaire had high levels of coverage in national and regional traditional, broadcast and online media during the COP26 Summit, as well as during our Lenten and Christmas Appeals. Other issues that received coverage included vaccine equity, overseas aid spending, gender-based violence, business and human rights and humanitarian emergencies.

Our communications and media engagement team were also instrumental in securing UK Aid Match funding for the Lenten Appeal 2021 by providing seven media and communications partners across broadcast, print and online media and through corporate and celebrity partners.

Looking Forward:

Fostering a culture of global solidarity is fundamental to Trócaire’s mandate. This solidarity has always been strong, but external factors are creating challenges due to Covid-19, Brexit and increasing competition in our sector. With these challenges come opportunities that will help shape how we connect with people across Northern Ireland in the coming years and support them to continue to fight for global justice.

We will strive to be innovative in our engagement with our key stakeholders and audiences and will pay particular attention to strengthening our relationships with those partners and networks who add value to our work such as Eco-schools, Changemakers, Justice and Peace Groups, Conflict Textiles, Corporate Justice Coalition (CJC) and CADA.

We are looking forward to continuing to collaborate with the Corporate Justice Coalition (CJC) and seeing the outcome of our partnership with Conflict Textiles which will enable our volunteers to create a solidarity textile to be exhibited in various locations around the country. It is hoped that this textile will provide the stimulus for conversation, debate and action around our key advocacy area of Business and Human Rights.

Following the successful pilots of both our Game Changers and The Right Focus Development Education Programmes for schools, we will engage with an increased number of schools and teachers with our Development Education work on Global Citizenship. We will continue to engage schools and teachers in our Lenten Fundraising Campaign for 2023. Relationship building throughout the year with schools is key to the success of our Lenten Outreach.

We will continue to engage with our key stakeholders in the Catholic Church, including, where capacity allows, the Diocesan Justice and Peace and Laudato Si Groups with a view to engaging them in our work around Laudato Si, Climate Justice and Business and Human Rights. Our Parish engagement in relation to Lent and Christmas Gifts fundraising Campaigns will continue to be a key focus of our Outreach work.
Shifting the Power: Localisation

Trócaire has worked in partnership with local organisations for nearly 50 years.

We passionately believe local people should play a leading role in the development processes in their communities, and this involves shifting power to our local and national partners in the countries where we work.

To drive this approach, this year Trócaire established a Global Hub on Partnership and Localisation, based in Nairobi and with the support of Irish Aid. The Hub has a global mandate and supports Trócaire teams in head office and country offices around the world.

Through its Global Hub, Trócaire developed a five-year Partnership and Localisation Strategy (2021-2025) that seeks to influence localisation at the organisational level, but also to push for transformational change across the humanitarian-development-peace nexus.

The strategy outlines Trócaire’s theory of change in delivering an organisational shift toward localisation. This theory of change involves work across four interrelated outcomes:
IMPACT:

- Trócaire became the newest signatory of the Grand Bargain, a unique agreement between some of the largest donors and humanitarian organisations to enable more locally led responses.

- In Uganda, Kenya, Sierra Leone and Malawi, Trócaire helped shape the conversation on localisation through national dialogues.

- In collaboration with local partners and peer agencies, Trócaire spearheaded research on “The State of Localisation in Zimbabwe”.

- Trócaire conducted a learning review of its supporting local partners model to secure and lead on EU grants in Honduras and Sierra Leone.

- All Trócaire countries developed country-level strategic plans with a focus on localisation and partnership.

- Trócaire established an external learning platform for sharing resources with partners through Fabo, a member-driven learning community for non-governmental organisations (NGOs). It has 32 members and over 20,000 learners with the goal of promoting partners’ organisational resilience.

- In partnership with UNFPA (United Nations Population Fund), Trócaire secured funding to support women-centred organisations in South Sudan and Somalia to lead protection cluster groups and to draw learning from this.

Looking Forward:

Trócaire will continue to advance its localisation agenda this year including establishing a Partners Advisory Group to provide ongoing guidance on our approach to localisation, ensuring it is grounded in and informed by partners’ perspectives.

In addition, we will develop a new policy for sharing indirect costs with partners, and will continuously review our partner capacity-strengthening assessment process, based on recommendations from partners.

In relation to funding we will pre-position flexible funding with partners so they can respond more rapidly to emergencies. And we will develop learning modules for Trócaire’s external learning platform, and undertake strategic research on localisation, including on the role of localisation in contexts of shrinking civil society space.

Outcome 1: Support partners to have increased voice and influence in key spaces nationally and internationally.

Outcome 2: Provide more effective capacity strengthening support for local and national partners, based on their expressed needs and more opportunities for two-way capacity strengthening.

Outcome 3: Build more equitable partnerships with local and national partners based on reciprocal accountability.

Outcome 4: Support local and national partners to access increased quantity and quality of funding and resources from Trócaire and other sources.
We are committed to delivering high quality programmes drawing on the experience of communities, partners, Trócaire staff and other collaborators to deliver lasting change.

Our understanding of programme quality is rooted in the Core Humanitarian Standards (CHS), and a commitment to delivering safe and inclusive programming. The CHS is an internationally recognised Quality and Accountability standard, setting out nine commitments for humanitarian and development actors to measure and improve the quality and effectiveness of their work. Trócaire commenced the process of securing CHS certification in late 2021 and will receive a certification decision by mid-2022.

An internal Accountability and Programme Quality Framework, based on the nine CHS standards, has been developed. This will guide us all on quality, safe programming and accountability for people we support with local partners, staff and donors.
We are hugely grateful to our committed and loyal supporters in Ireland, north and south, for their ongoing generosity and for making our work possible.

Income this year came from institutional donors, and an increased supporter base amongst the public across Ireland. We also increased support to local partners to strengthen their ability to directly access funding from donors.

In 2021, we raised a total of €73m across Ireland, with £8.2m from Northern Ireland. This reflects a second exceptional year of income, particularly in the face of the Covid-19 pandemic.

Public Fundraising

We are hugely grateful to our committed and loyal supporters in Ireland, north and south, for their ongoing generosity and for making our work possible. In 2021-2022, we raised €30.5m million from the Irish public, with Northern Ireland contributing 30% of that - an exceptional amount given the ongoing volatile external environment including the impact of Covid-19, economic uncertainty and conflict. This was the highest amount achieved in well over a
decade, and we are very thankful for the ongoing support.

Highlights include both our Lenten and Christmas appeals. Once again people across Ireland were unwavering in their support of our annual Lenten Appeal which highlighted the impact of conflict in South Sudan, and on women such as Awut and Ajak who featured in the appeal. An outstanding £9m (£10.5m) was raised with £3.3m (£3.8m) of that in Northern Ireland. Our Lenten appeal in 2021 in Northern Ireland was also supported by the UK government through the UK Aid Match initiative and matched donations to the value of £2m.

The kindness and love of the public was reinforced through a special collection launched by the Irish Bishops Conference and held in all parishes on 6 and 7 November 2021 to support Trócaire’s work in East Africa. Our tradition of remembering those who have lost loved ones continued with our Remembrance Mass held in St Eunan’s Cathedral, Letterkenny, Donegal. A special thanks to our donors and friends who have included Trócaire in their wills. Your kindness brings hope to so many people.

**Looking Forward:**

The external environment continues to be volatile and we must respond accordingly. We have a new strategy in place for 2022–2025. Our aim is to grow the number of people who would consider supporting Trócaire. To achieve that we must adapt to an ever-changing society, connect with like-minded audiences and create a better understanding of the work we do and the impact we make.

### Institutional Funding

Institutional Funding through Trócaire Northern Ireland
was £284k for FY21/22, representing grants received from UK Channel Island donors Jersey Overseas Aid (JOA) and Guernsey Overseas Aid (GOAC). This funding contributed to Goal area 3 with community-led planning and management of biodiversity in Rwanda through JOA, and communities in Malawi increasing resilience against climate shocks through the implementation of sustainable water access and management solutions with GOAC.

In 2021 we secured UK Aid Match funding of £2m for a new three-year project in South Sudan that focuses on strengthening the food security of 28,800 people through sustainable livelihood approaches. Trócaire match funding came from the 2021 Lenten appeal which focused on the current situation and needs of people living in South Sudan.

**Looking Forward:**

In 2022, Trócaire will enhance its engagement with institutional key donors through a dedicated donor engagement strategy and will seek to deepen our relationship with new and existing donors to deliver on the ambition outlined in the Strategic Plan. Active engagement with FCDO and other UK government funding mechanisms will continue to be a priority going forward, particularly in the context of the recently-published UK International Development Strategy.

In 2022, we look forward to signing a contract with FCDO for our livelihoods UK Aid Match project in Zimbabwe which was provisionally approved in November 2021. This project will officially start in 2023 after the elections take place, targeting three districts in the South of Zimbabwe. By 2026 the project goal is to improve food security and coping strategies for 8,000 women and men directly, and an additional 18,000 people through their households.

We also look forward to establishing new partnerships across the UK with other NGOs and academic research institutions, such as Queen’s University Belfast in a bid to access research focused-funding streams such as the Darwin Initiative.

Enhanced collaboration and learning across country groupings – Fragile and Conflict Affected States; Climate Change and Gender; and Human Rights – will allow us to seek opportunities for tailored funding for programming, research and learning that aligns with the thematic priorities under these country groupings.

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Staff from Trócaire partner, Caritas Poland, organising emergency provisions for some of those displaced by the war in Ukraine. Trócaire is working with Caritas Europa, which is made up of 49 member organisations, to coordinate support for Ukraine. Photo: Caritas Poland
BECOMING A MORE AGILE AND RESILIENT ORGANISATION

Being agile with the ability to navigate uncertainty is vital to ensuring that Trócaire is resilient and able to meet the challenges of the future, especially in a time of increasingly rapid change.

Our people are at the heart of what we do and we are committed to supporting staff to be at their best, and to ensuring our culture supports our mission. Our commitments are to promote a culture of empowerment, autonomy and accountability and a culture of equality, diversity and inclusion; to be a data-driven organisation and promote innovative technologies; and to demonstrate excellence in line with standards and regulatory requirements.

Looking Forward:
We will continue our focus in 2022 on putting people at the heart of what we do and supporting an agile and resilient organisation.

With an increased reliance on a hybrid working model, we will improve video conferencing facilities and options this year. Our “Be Well” programme will incorporate individual resilience, while we will add new functionality to the “Trócaire People” system. In addition, a People, Talent and Organisational Development specialist will be appointed.

In order to embed a culture of empowerment and accountability in the organisation there will be training, new policies and role definitions. Training will also be delivered to all hiring managers to embed equity, diversity and inclusion, laying the foundations for the launch of a comprehensive EDI strategy in 2023.
Accountability is one of our five core values and something Trócaire prioritises at every level of the organisation.

This is expressed through our individual and collective commitment to respect the trust placed in us by the communities we work with, our partners, and those who fund, support, deliver and regulate our work. Last year we continued to strengthen our accountability to stakeholders under eight key areas:

**Communities and Individuals:**
We prioritise the safety and dignity of those who engage in our projects and work. In 2021 Trócaire developed an Accountability and Programme Quality (APQ) Framework to bring together our commitments to accountability, safe programming and safeguarding as they relate to communities and individuals. We also commenced the process of securing CHS (Core Humanitarian Standards) certification, an internationally recognised standard on quality and accountability that puts people supported at the centre of all development and humanitarian interventions.

**Partners:**
We engage in true partnership based on respect and transparency. Led by the Global Hub on Partnership and Localisation and guided by our newly-developed Partnership and Localisation Strategy, we acted on our commitment to “more equitable partnerships with local and national partners based on reciprocal accountability”. Our Partnership & Localisation Strategy can be found here: https://www.trocaire.org/documents/partnership-and-localisation-strategy-2021-2025/

**Donors and Supporters:**
We commit to use the funds entrusted to us wisely for the maximum benefit of vulnerable communities. We adhere to the UK Fundraising Regulator standards and guidance; Northern Ireland Charity Commission; and Preparation of a trustees’ annual report and financial statements is completed in full compliance with the Charity SORP (Statement of Recommended Practice).

**Regulatory Bodies including national governments:**
We work to ensure we meet all our regulatory requirements with openness and transparency.

**Staff:**
We commit to ensuring a safe and supportive working environment, underpinned by clarity of expectations and support. In line with our new strategic plan, a People Strategy was developed and approved by the Board containing five pillars: global staff wellbeing; staff development; a culture of inclusion; policy, autonomy & accountability and; developing a HR Information Management System. Trócaire expanded on the staff “Be Well” programme which included a dedicated employee assistance programme with psychosocial support.
**The Environment:**
We commit to being accountable for our carbon emissions. Our organisation-wide GLAS (green in the Irish language) initiative tracks our organisational carbon emissions which continue to improve with best practice. Our carbon emissions as a whole organisation in 2021 fell by 2.5% from our 2020 emissions. There was a 54% reduction in our emissions from 2019-2020 due to Covid. The organisation has committed to a 50% reduction in our carbon emissions by 2030, from our 2019 baseline year. We are developing an action plan that will include divisional carbon budgets to help us reduce our carbon footprint by approximately 25% by 2025, enabling us to reach our 2030 target.

**Safeguarding:**
We strive to ensure those who work for or represent Trócaire, including our partners, do not engage in behaviours that abuse or exploit others. In 2021 we continued to apply international best practice to prevent harm and to respond appropriately to concerns raised. During our annual Safeguarding Week held in May 2021, we focused on the theme of ‘Back to Basics’ to ensure all staff are clear on policy and risk. On-line staff safeguarding induction and training was updated, whilst safeguarding training was also delivered to Board members. Trócaire also became a member of the Misconduct Disclosure Scheme, further strengthening recruitment practices and screening of potential new employees for history of abuse.

A large part of Trócaire’s Safeguarding work is with local partners, supporting through a combination of initiatives including delivering training from in-country focal persons, remote support and in-country visits from Head of Safeguarding. This is building on an Irish Aid-funded pilot working with local consultants to build partners’ safeguarding knowledge. This pilot model has been very successful and Trócaire has presented on it as a learning case for other organisations.

**Monitoring:**
Reviewing and evaluating the implementation and impact of our strategy through robust processes and reporting mechanisms continued this year. A strategy map, scorecard and multi-annual financial framework were developed, and Quarterly Review Meetings (QRMs) held to monitor strategy, finances and risk, and report upward to the Board. In order to support evaluating and learning through feedback and complaints, Trócaire included a dedicated Feedback & Complaints mechanisms page on the website.
Codes of Governance, Standards, Commitments and Charters for Trócaire

(https://www.trocaire.org/about/accountability/standards/)

Charities Governance Code
Trócaire is a signatory of the Charities Governance Code. 2021 was the first year Trócaire and other charities formally reported on their compliance with the Code to the Irish Charities Regulator.

Triple Lock
Trócaire is a Triple Locked charity. The three standards include transparent reporting, ethical fundraising, and good governance.

Fundraising Regulator of England, Wales, and Northern Ireland: Code of Fundraising Practice and the Fundraising Promise
Trócaire is registered with the Fundraising Regulator Northern Ireland and committed to following the Code of Fundraising Practice and the Fundraising Promise.

Core Humanitarian Standard (CHS) on Quality and Accountability
Trócaire is a member of the CHS on Quality and Accountability Alliance. From January to April 2022 Trócaire underwent a rigorous external audit of our policies and practices. The findings demonstrated Trócaire’s commitment to putting communities and people affected by crises at the centre of what we do and the alignment of our own internal procedures to the CHS framework. Trócaire has passed the preliminary audit and is awaiting formal CHS certification.

Caritas Internationalis Management Standards (CI MS)
The CI MS are the reference tool of the Caritas International confederation for organisational development. Trócaire was assessed against these standards in 2021 receiving positive results against all assessment areas.

Dóchas Code of Conduct on Images & Messaging and Code of Conduct on Safeguarding
Trócaire is committed to choosing images and messages that represent the full complexity of the situations in which we work and to seeking the permission of the people in the photos we use. Trócaire is also a signatory to the Dóchas Code of Conduct on Safeguarding, confirming our commitment to lead a culture of safeguarding in the Irish humanitarian and development sector.

Counter Trafficking and Modern Slavery Statement
In line with the UK Modern Slavery Act 2015, Trócaire publishes an annual counter trafficking and modern slavery statement outlining the steps we are taking to prevent modern slavery in Trócaire and in our supply chain.

UN Global Compact
The UN Global Compact is the world’s largest corporate sustainability initiative. Trócaire submitted its first Communication on Engagement (CoE) in 2021 to demonstrate our continued engagement with the ten principals of the UN Global Compact.

Integrity at Work (IAW)
Trócaire is a member of IAW, a programme designed by Transparency International Ireland.
Trócaire signed the IAW Pledge to protect anyone who raises concerns of wrongdoing from being penalised and promise to take action in response to those concerns.

ICVA Principles of Partnership
Trócaire is a signatory of the Principles of Partnership (PoP). The principles of equality, transparency, results-oriented approach, responsibility, and complementarity provide a framework for organisations to engage on an equal and transparent footing.

Charter for Change
Trócaire is a signatory of the Charter for Change. The Charter for Change includes eight commitments that International NGOs agree to implement to address imbalances and inequality in the global humanitarian system.

Sphere Standards
Trócaire’s humanitarian work is guided by the Sphere standards, a set of principles and minimum humanitarian standards for humanitarian response.

IFRC Code of Conduct
Trócaire is a signatory of the Code of Conduct for the International Red Cross and Red Crescent Movement and NGOs in Disaster Relief. The Code seeks to maintain the high standards of independence, effectiveness and impact to which disaster response NGOs and the International Red Cross and Red Crescent Movement aspire.

IDEA Code of Good Practice for Development Education
Trócaire is a signatory of the Code of Good Practice for Development Education. Members of this Code commit to strengthening their Development Education practice through an annual self-assessment process. Further information on this Code is available from www.ideaonline.ie

Regulation of Lobbying Act 2015
Trócaire is registered on the Irish Register of Lobbying and provides information to the Standards Commission about its lobbying activities. In the financial year 2021/22 Trócaire submitted 20 lobbying activities to the register which focused on areas including but not limited to Business and Human Rights, Civil Society Space and Human Rights, Climate Justice, Sustainable Food Systems and Vaccine Equity.
Marian Omar (20) and her eight-month-old daughter queuing at the Trócaire health outreach centre at an Internally Displaced Persons camp near the River Juba outside the town of Dollow in Gedo district, southern Somalia. “We walked for five days and nights with little food or water to get here,” she says. “We have been here for several weeks and still have not been properly registered with the authorities.” Marian’s livelihood has been decimated by four years of drought caused by climate change. “Our crops failed and our goats died. Our livelihoods are gone. We were hungry and desperate,” she says. Photo: Miriam Donohoe
The Directors submit their report together with the audited financial statements of the company for the year ended 28 February 2022. 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) plans, in alignment with Trócaire’s strategy.
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.

Composition of group

The company is a subsidiary undertaking of Trócaire, a registered charity in the Republic of Ireland. On 1 March 2020 the operations, assets and liabilities of Trócaire “The Trust” transferred to Trócaire “Company Limited by Guarantee (CLG).” The control of Trócaire (Northern Ireland) as a subsidiary company was transferred on 1 March 2020 as part of this transfer of operations with no break in control. Throughout this report the term Trócaire is used to refer to Trócaire (Northern Ireland)’s parent entity.

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. Trócaire (Northern Ireland) leverages significant support from its parent entity including HR, Finance, ICT and management support. The Chief Executive Officer of Trócaire is Caoimhe de Barra.

Company members

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

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 four 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, although this was not possible in the last year due to the impact of Covid-19 on travel.

The Board consists of five Directors and includes one Director from the parent Board. Karen Gallagher is the Chair of the Board of Directors for Trócaire (Northern Ireland). The Head of Region for Trócaire (Northern Ireland) serves as Company Secretary, and this is currently Siobhan Hanley.

The Board of Directors agreed an updated Terms of Reference document during the year setting out the Directors’ role with regards to safeguarding. The Terms of Reference also 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 managing the increased risk as a result of the impact of Covid-19 and ensuring oversight of the care for staff well-being. The Directors reviewed strategic risks to the organisation with a particular focus on Brexit-related and Covid-19 risks. The Directors were engaged in the development of the new Trócaire Organisational 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 and provided oversight for the re-design of staffing following voluntary redundancy.

**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. 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. In the past year, the Board approved updates to the Terms of Reference for the Board of Directors of Trócaire (Northern Ireland).

**Profiles of Trócaire's Board Members**

<table>
<thead>
<tr>
<th>Name</th>
<th>Role</th>
<th>Background and Experience</th>
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<tbody>
<tr>
<td>Karen Gallagher</td>
<td>Chair</td>
<td>Karen Gallagher is a Fundraising Consultant and has over 20 years’ experience in the voluntary sector in Northern Ireland. Karen was previously Head of Concern Worldwide in Northern Ireland and has held a number of interim CEO roles in other leading not for profits. Karen has been on the Board of Trócaire Northern Ireland since 2016 and assumed the role of Chair in 2019.</td>
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<tr>
<td>Sr Carmel Flynn</td>
<td></td>
<td>Sister Carmel Flynn is a member of the Religious of the Sacred Heart of Jesus RSCJ. Sister Carmel is an experienced educator and has been head of a secondary school for her congregation and one for the Ministry of Education in Uganda. She has also taught in a constituent college of Uganda’s Makerere University, Sister Carmel has also spent time teaching in Indonesia. Now back in Ireland she is involved in the planning and assessment of her congregation's projects in Uganda and Kenya.</td>
</tr>
<tr>
<td>Dr Satish Kumar</td>
<td></td>
<td>Dr M. Satish Kumar is a Director for Internationalisation, a member of the AHRC Peer Review College and a leading international expert on colonial and postcolonial studies on South Asia. Satish has been an advisor on international development and higher education to the UK Department for International Development, Northern Ireland Assembly and Indian Government. He has also held a number of Visiting Professorships in Banaras Hindu University, Jawaharlal Nehru University and the University of Calcutta.</td>
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<tr>
<td>Martin O’Brien</td>
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<td>Martin O’Brien is the Executive Director of the Social Change Initiative (SCI), a Belfast-based international NGO working with activists and donors to support and improve the effectiveness of their work for progressive social change, particularly in divided societies. Prior to joining SCI, Martin worked at the Atlantic Philanthropies where he was Senior Vice President. Martin previously led the Committee on the Administration of Justice in NI (CAJ).</td>
</tr>
<tr>
<td>Tiarnán O’Neill</td>
<td></td>
<td>Tiarnán O’Neill is a chartered accountant and currently the Group Finance Director at Galgorm Spa &amp; Golf Resort. Tiarnán was formerly the Chief Operating Officer of the Diocese of Down and Connor. Tiarnán 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.</td>
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</tbody>
</table>
Trócaire (Northern Ireland) is dedicated to improving the lives of people living in poverty and dealing with human rights abuses and injustice around the world. Our outreach and awareness raising is central to that work, in enabling us to increase awareness of global issues here at home, helping people to understand the root causes of those issues and empowering them to take action in support of the people we work with. Our volunteers play a key role in supporting our work in schools and parishes throughout Northern Ireland. They help us to extend our reach, to fundraise for our work and to campaign and advocate on issues that are affecting the communities we work with overseas. Volunteers bring valuable skills, experience, local insight and energy to our work in Northern Ireland and we are incredibly grateful for their continued commitment to our work. We currently have 32 active volunteers across Northern Ireland who provide invaluable support to our major fundraising campaigns such as Lent and Christmas and who also engage with our advocacy work at local and international levels.

Safeguarding

Trócaire (Northern Ireland) believes that all individuals have the right to live with dignity and freedom from exploitation and abuse. Safeguarding people from exploitation and abuse caused by our representatives, programmes or activities remains a core commitment for Trócaire as part of the accountability framework. Trócaire has worked extensively to ensure that safeguarding is well embedded throughout all of our work.

In addition to group-wide Trócaire global safeguarding policies, additional 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, Visitors Policy and a Use of Images Policy. Training on safeguarding and associated policies forms part of induction for all staff and volunteers with regular refreshers.

Trócaire’s Safeguarding Commitment Statement and policies are published on Trócaire’s website: https://www.trocaire.org/about/safeguarding
Safeguarding concerns can be reported to Trócaire by contacting a member of staff or through our confidential e-mail address: safeguarding@trocaire.org

Complaints management
Trócaire (Northern Ireland) has an effective complaints policy and process in place that is reviewed regularly. In the last year we received 34 complaints, with 100% of complaints closed by the end of the financial year. Trócaire (Northern Ireland) welcomes and values feedback from our stakeholders. Trócaire is committed to continuous improvement and learning; stakeholder feedback enables us to identify areas we can improve. Trócaire (Northern Ireland) is also accountable to the Fundraising Regulator and ensures compliance to best standards and practice in fundraising and supporter communications.

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 required. 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.

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 that was updated in 2019 by the UK Fundraising Regulator.

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.

Risk Management
Risk Management is a crucial part of Trócaire (Northern Ireland) arrangements. This is particularly the case as we find ourselves in an increasingly uncertain global environment where risks can arise and conflate at short notice. Our approach is underpinned by the following:

- A high-level risk appetite statement, agreed annually with the Board.
- A process for identifying, assessing, mitigating and reporting / monitoring risks at a number of levels in the organisation, including at strategic, divisional, country, programme and major project levels.
- A three lines of defence approach to risk management and internal control.

We provide information on this approach below, together with commentary on key, strategic risks.
Three Lines of Defence Model

We adopt a three lines of defence approach to risk management and internal control. This is made up of:

1. A first line, comprising the policies, processes and procedures for the day-to-day management of operations and application of internal controls.
2. A second line, representing the risk management and compliance / oversight functions and activities.
3. A third line, the Internal Audit function / independent assurances on the management of the activity. Trócaire has a dedicated Internal Audit Unit that reports to its Audit & Risk Committee and undertakes a range of assurance and consultancy assignments both in Ireland and in our overseas operation.

Risk Management and Risk Registers

Trócaire (Northern Ireland) has an established process for identifying, assessing, mitigating, monitoring and reporting on risks through the TNI risk register and action plans. We use a ‘5 x 5’ grading matrix to assess the impact and likelihood of risks. The table on page 41 shows the key risks that Trócaire (Northern Ireland) faces and the trend in our assessment of risk from September 2021 to March 2022. The register is subject to quarterly management review. The Trócaire (Northern Ireland) Board reviews the register on a bi-annual basis.

Internal Audit

Internal Audit is a key ‘third line’ of defence providing objective and independent assurances and advice on the organisation’s risk management, internal controls and governance arrangements. Trócaire has a dedicated Internal Audit function, comprising a Head of Internal Audit and an Internal Auditor. The Head of Internal Audit reports to the Chair of the Audit & Risk Committee which covers both the Group and Trócaire (Northern Ireland). The function reported to the Audit & Risk Committee on the outcomes of its work, progress against plan and investigation activity throughout the year. In 2021/22 an internal audit was completed in Trócaire (Northern Ireland).
<table>
<thead>
<tr>
<th>Risk Ranking &amp; Trend</th>
<th>Risk Description:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Attract and Manage Institutional Funding: This is the risk we cannot attract sufficient institutional funding or manage funders’ requirements sufficiently well to meet our mandate and implement our objectives. The funding environment, particularly regarding UK government (FCDO) funding is challenging and we continue to implement donor engagement strategies.</td>
</tr>
<tr>
<td>2. NEW</td>
<td>Delivery of the S Sudan UK Aid Match Funded Programmes: This relates to the risks of delivering this programme. South Sudan is a fragile state and security can deteriorate, and access to one or more project locations can be severely restricted or impossible, potentially hindering our ability to deliver our agreed activities with FCDO funding. A number of mitigations and monitoring controls are in place to address this risk.</td>
</tr>
<tr>
<td>3.</td>
<td>Public Income / New Donors / Income Growth: This is the risk that we cannot maintain or grow public funding, especially unrestricted, and also attract and retain sufficient numbers of new supporters. There are many competing charitable causes. We have a number of controls in place to monitor income trends and trends in public sentiment.</td>
</tr>
<tr>
<td>4.</td>
<td>Staff Management incl. workload: There is a risk that we do not effectively recruit, develop and retain staff and that workload pressures create stress among staff, impacting on performance and staff well-being. A number of measures have been implemented to monitor and manage this risk including a new framework for workload management. However, recruitment continues to be a challenge.</td>
</tr>
<tr>
<td>5. NEW</td>
<td>Advocacy and Campaigns: There is a risk that our Northern Ireland based advocacy campaigning for legislative/policy change on global justice issues is not as effective as we would wish. We have established priority areas and are working closely with HQ to ensure this risk is mitigated, with a particular focus on Business and HR advocacy and campaigning.</td>
</tr>
<tr>
<td>6.</td>
<td>Security: The Belfast Office is located in an insecure part of the city with increasing incidence of drug and alcohol abuse. There is a risk to lone working, particularly with the Outreach team. A number of measures were implemented in 2021/22 to mitigate this risk including PSNI advice sessions, staff training and improved parking arrangements.</td>
</tr>
<tr>
<td>7.</td>
<td>Health and safety: Trócaire NI must comply with relevant H&amp;S (including fire related) legislation to ensure staff / building users are not at risk. During 2021/22 a number of proactive measures were taken in relation to this risk, including an updated fire risk assessment, H&amp;S policy and staff training.</td>
</tr>
<tr>
<td>8.</td>
<td>Fraud: This is the risk that fraudulent activities by staff, volunteers, contractors, imposters or partners expose Trócaire to financial loss and erosion of reputation/credibility amongst key stakeholders. During 2021/22 all staff received on-line and bespoke fraud awareness training, and donor income processing procedures were reviewed and audited.</td>
</tr>
<tr>
<td>9.</td>
<td>Church Relationships: This is the risk that the declining reach of the Church in schools and communities limits our ability to deliver on our mandate or causes a misalignment between us and our stakeholders. A number of measures are in place to monitor this risk, including through our Outreach work and engagement with diocese and senior church stakeholders.</td>
</tr>
<tr>
<td>10.</td>
<td>Volunteers: There is a risk that we cannot recruit, retain, manage or support local community volunteers leading to a shortage of volunteers and a diminishment of our delivery. We have an active volunteer engagement plan and monitor volunteer engagement levels quarterly. The current focus is on retaining existing volunteers.</td>
</tr>
</tbody>
</table>
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Thandekile, 31, lost her husband Donovan to COVID-19 in 2020 while he was working in South Africa to provide for the family. Seven million people living in poverty in drought-prone southern Zimbabwe have been disproportionately affected by the long-term impacts of Covid-19. Trócaire is supporting Thandekile and other families in her community through our partner Caritas Bulawayo.

Photo: Cynthia R Matonhodze

FINANCIAL REVIEW

Financial management analysis

The results for the year are presented on page 52 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 and relevant law applicable in the UK and Republic of Ireland (FRS 102).
TOTAL INCOME

Total income in the period has increased by £1.1m. This represents a 17% increase on the income level achieved in 2020/21. The main reasons for the uplift are explained below.

PUBLIC DONATIONS

Income from the public in the form of legacies and donations has grown by £1.3m, a 19% increase. Unrestricted public donations in 2021/22 primarily grew within the Lenten Campaign which increased overall to £3.2m (£1.7m in 2020/21).

CHARITABLE ACTIVITIES

In the current year, the organisation secured £0.2m from institutional donors in support of our work. This is a reduction of 33% on institutional donor income achieved in 2020/21. The Jersey Overseas Aid Commission is the largest single donor this year (£0.2m).
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 £7.9m, an increase of 40% on the previous year.

The increase in overall programme spend this year is primarily due to additional funds being released from unrestricted reserves for Food Insecurity work in East Africa and other humanitarian programmes across all of the regions that we work in.

Charitable expenditure on programmes amounted to £6.8m and represents 86% of total expenditure. In the last financial year Trócaire (Northern Ireland) worked with partners in over 20 countries. Trócaire (Northern Ireland)’s largest programme is in Somalia. Please see Appendix 1 for a full list and spend on all of Trócaire (Northern Ireland)’s country programmes. Spend on Goal 4, the protection of human dignity in humanitarian crises, is once again the largest programme spend with £4.3m (£2.1m in 2020/21). Spend by the Goals as set out in the Trócaire strategic plan is as follows:

| Goal 1: Human rights and democratic space | £0.3m |
| Goal 2: Equitable access to and use of resources | £1.1m |
| Goal 3: Women’s empowerment | £0.4m |
| Goal 4: Protection of human dignity in humanitarian crises | £4.3m |
| Goal 5: People and leaders in Ireland acting for a just world | £0.3m |

In addition to the above, Trócaire (Northern Ireland) funded small scale projects through the international projects fund of £0.3m.

Charitable activities also include expenditure on Goal 5, which is aimed at creating a greater awareness of the causes of global poverty and injustice and how change can be achieved. The focus of this goal is that people and leaders in Northern Ireland are acting for a just world. Spend under this Goal was £343k (£290k in 2020/21). This increase in spend reflects a return to pre- Covid levels of outreach activity by the team in 2021/22.

Spend on raising funds was £1.1m this year (£1.1m in 2020/21). The percentage of total expenditure on raising funds has decreased to 14% (19% in 2020/21) primarily because of increased programmatic expenditure in our country offices. We expect this percentage to further improve in the coming years as we increase our Institutional funding in Trocaire Northern Ireland. The overall Group ratio is 9% spend on raising funds and 91% on Charitable Activities.

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.

Each year at the AGM the Directors review the level of restricted reserves to ensure that funds donated or granted for specific purposes are spent on a timely basis. Due to the nature of restricted reserves, surpluses in one year are usually balanced by deficits in later years as surplus funds received are spent down over time. Trócaire (Northern Ireland) has a surplus of £110k in restricted reserves at 28 February 2022.
Expenditure on those restricted funds continues in FY2022/23.

Trócaire (Northern Ireland) uses a Multi-Annual Financial Framework to monitor projected unrestricted income and expenditure over the medium term. This tool was key to scenario planning and stress testing projections at a number of review points during the year. Trócaire (Northern Ireland) also uses a Strategic Resourcing Plan which complements the Multi-Annual Financial Framework and provides a basis for decision making on individual human and financial resource requests. Both of these financial planning tools are reviewed quarterly by the Executive Leadership Team and used to ensure that Trócaire (Northern Ireland) does not carry a long-term structural deficit.

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

The 2022/23 budget approved by Board includes a planned deficit.

**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 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 less designated reserves. At 28 February 2022 free reserves were £4.8m (£5.8m in the prior year).

**New Reserves Policy**
Trócaire (Northern Ireland) has a Board approved reserve policy of holding free reserves of an amount equivalent to 5 to 7 months of operating expenses of the company. As at 28 February 2021 Trócaire (Northern Ireland) held 9.8 months (12.5 months in prior year) of operating expenses as free reserves which is in excess of the agreed 5 to 7 months. This is partly as a result of increased income in the financial year. As part of strategic financial management, the company has a clear plan to reduce these reserves over the next two years to bring them in line with the approved policy. The Multi-Annual Financial Framework is key to this proactive management of unrestricted reserves.

Trócaire (Northern Ireland) further updated its unrestricted reserves policy in February 2022 to put in a framework for designated funds. These changes are reflected in accounting note 13 in the financial statements, Trócaire (Northern Ireland)’s available resources at the end of the year are £6.6m (2020/21 - £6.2m). Of the available resources, £0.1m (2020/21 - £0.1m) is held in restricted funds, as the funds were donated for specific areas and activities. Unrestricted funds of £6.5m (2020/21: £6.1m) are held in general and designated funds.

- In managing its unrestricted reserves of £6.5m, the company has an agreed policy of holding a contingency reserve in its Emergency Fund, to cater for emergencies and to allow the company to respond rapidly in such circumstances. The amount in this reserve at 28 February 2022 is £100k.
- The reserve in the General Fund stood at £5m. £0.2m of this is invested in fixed assets and is not available for other use. The balance of £4.8m is set aside to fund working capital (day to day operations) for a limited period (9.8 months) in the event of the organisation experiencing a financial shock that led to being unable to continue as a going concern. This Working Capital reserve is intended to ensure that the Board of Directors are fulfilling their legal duty to act in the best interests of the charity including its staff, beneficiaries and creditors.
- The reserve in Designated funds stood at £1.38m. This amount is designated to facilitate pre-financing of programmes whilst awaiting cash receipts from institutional funders. Amounts designated are approved by the Board as per the unrestricted reserves policy and not available for general use.
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.

The investment return in the current year was in line with expectations having factored in the rates currently offered by the banking sector. All Trócaire (Northern Ireland) bank accounts have a charity status which excludes negative interest rates being charged on deposit monies.

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.

| Grants to Partners as a % of total expenditure |
|-----------------|-----------------|
| 2021/22 | 2020/21 |
| 64% | 59% |

• Grants to partners is a measure of how much of our funds is spent by our partner organisations in the field. Trócaire (Northern Ireland) works with a diverse, relevant portfolio of partners that can deliver innovative and impactful programmes in an accountable manner. This ratio has improved compared to the prior year due to an increased level of expenditure on humanitarian programmes.

• Support costs as a % of total expenditure shows how much of total expenditure is absorbed by essential but non-core activities and functions. This includes finance, IT and HR costs.

• Return on fundraising spend is how much we get back for every £1 invested. This is total public income and can be affected (positively) in years when a special emergency appeal occurs or when Trócaire (Northern Ireland) decreases spend in this area.

AVERAGE RATE OF RETURN

<table>
<thead>
<tr>
<th>Average Rate of Return</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.14%</td>
<td>29/02/2020</td>
</tr>
<tr>
<td>0.32%</td>
<td>28/02/2019</td>
</tr>
</tbody>
</table>

FINANCIAL YEAR ENDED
• Unrestricted reserves are 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. This is set in line with the organisation's unrestricted reserves policy.

The above indicators are considered satisfactory and in line with the expectations of the Directors. Each of these financial KPIs has improved in 2021/22 compared to previous year. Continuing cost management efforts and a focus on increasing income levels and programme expenditure are aimed at maintaining these KPIs in future years.

STATE OF AFFAIRS AND EVENTS SINCE THE BALANCE SHEET DATE

There have been no events subsequent to the year-end that require any adjustment to or additional disclosure in the 2021/22 financial statements.

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 2022/23 budget, cash balances and the expected performance for a period of at least 12 months from the date of approval of the financial statements. Trócaire (Northern Ireland) has a very robust Multi-Annual Financial Framework in place which is used for financial modelling. This framework includes income and expenditure projections, key performance indicators, assessment of external factors and scenario planning. This is reviewed quarterly by management and overseen by the Audit & Risk Committee and Board of Directors. Course corrections and adjustments are planned based on these reviews.

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.

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.

A going concern assessment was completed for the parent entity which reviewed the current year end financial position and the expected performance for a period of at least 12 months from the date of approval of the financial statements. Public Income and Institutional Funding projections were reviewed and tested in line with planned expenditure requirements. This analytical assessment also took account of current known external factors including impacts on the economy as a result of Covid-19, inflationary costs and the war in Ukraine which could have an effect on future funding streams. These risks and their potential impact on income and expenditure levels are monitored on an ongoing basis by management. As a result of this exercise and the ongoing quarterly reviews planned, the Directors consider that the Group has adequate resources to remain in operation for the foreseeable future and have therefore used the going concern basis in preparing the financial statements.

Due to 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 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 38.
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

After a competitive tender process, Crowe Ireland were appointed as auditors for Trocaire (Northern Ireland) during the financial year 2021/22.

STATEMENT OF DIRECTORS’ RESPONSIBILITIES

The Directors are responsible for preparing the combined Strategic 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.

Approved by the Board and signed on its behalf by:

Karen Gallagher
Chairperson

Sr. Carmel Flynn
Director

Date: 05/10/22
We have audited the financial statements of Trócaire (Northern Ireland) (the ‘Company’) for the year ended 28 February 2022, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, the accompanying financial statements:

• give a true and fair view of the assets, liabilities and financial position of the Company as at 28 February 2022 and of its net movement in funds for the year then ended;
• have been properly prepared in accordance with Financial Reporting Standard 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” and in accordance with the Statement of Recommended Practice “Accounting and Reporting by Charities”; and
• have been properly prepared in accordance with the requirements of the Companies Act 2006 and Charities Act (Northern Ireland) 2008.

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 further described in the Auditors’ responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in UK, including 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
In auditing the financial statements, we have concluded that the directors’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information
The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors’ report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.
Opinion on the Other Matters Prescribed by the Companies Act 2006

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors’ Report is consistent with the financial statements; and
- in our opinion, the Directors’ Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on Which We Are Required to Report by Exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors’ Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors’ remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies’ exemption in preparing the Directors’ Annual Report.

Responsibilities of Directors for the financial statements

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

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

Auditors’ 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.
Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity’s ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity for fraud.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and completeness of recognition of grant and contract income and major donations and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit Committee about their own identification and assessment of the risks of irregularities, testing of a sample of transactions against the terms of the funding agreements and the requirement of the Charities SORP (FRS102), sample testing on the posting of journals, reviewing accounting estimates for biases and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council’s website at: <www.frc.org.uk/auditorsresponsibilities>. This description forms part of our Auditor’s Report.

The Purpose of Our Audit Work and to Whom We Owe Our Responsibilities

This report is made solely to the charity’s members, 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 members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

Roseanna O’Hanlon (statutory Auditor)

for and on behalf of:

Crowe Ireland
Chartered Accountants & Statutory Audit Firm
40 Mespil Road
Dublin 4

Date: 05/10/22
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2022**

<table>
<thead>
<tr>
<th>Notes</th>
<th>Unrestricted Funds £</th>
<th>Restricted Funds £</th>
<th>Total 2022 £</th>
<th>Unrestricted Funds £</th>
<th>Restricted Funds £</th>
<th>Total 2021 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income from:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and legacies 3.1</td>
<td>7,595,218</td>
<td>404,037</td>
<td>7,999,255</td>
<td>6,585,709</td>
<td>132,642</td>
<td>6,718,351</td>
</tr>
<tr>
<td>Charitable activities 3.2</td>
<td>-</td>
<td>234,133</td>
<td>234,133</td>
<td>-</td>
<td>347,392</td>
<td>347,392</td>
</tr>
<tr>
<td>Investment Income 3.3</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>409</td>
<td>-</td>
<td>409</td>
</tr>
<tr>
<td><strong>TOTAL INCOME</strong></td>
<td><strong>7,595,218</strong></td>
<td><strong>638,170</strong></td>
<td><strong>8,233,388</strong></td>
<td><strong>6,586,118</strong></td>
<td><strong>480,034</strong></td>
<td><strong>7,066,152</strong></td>
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<tr>
<td><strong>Expenditure on:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Raising funds 4</td>
<td>(1,092,206)</td>
<td>-</td>
<td>- (1,092,206)</td>
<td>(1,060,900)</td>
<td>-</td>
<td>(1,060,900)</td>
</tr>
<tr>
<td>Charitable activities 5</td>
<td>(6,136,284)</td>
<td>(636,880)</td>
<td>(6,773,164)</td>
<td>(4,191,696)</td>
<td>(376,334)</td>
<td>(4,568,030)</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURE</strong></td>
<td><strong>(7,228,490)</strong></td>
<td><strong>(636,880)</strong></td>
<td><strong>(7,865,370)</strong></td>
<td><strong>(5,252,596)</strong></td>
<td><strong>(376,334)</strong></td>
<td><strong>(5,628,930)</strong></td>
</tr>
<tr>
<td><strong>Net Income</strong></td>
<td><strong>366,728</strong></td>
<td><strong>1,290</strong></td>
<td><strong>368,018</strong></td>
<td><strong>1,333,522</strong></td>
<td><strong>103,700</strong></td>
<td><strong>1,437,222</strong></td>
</tr>
<tr>
<td><strong>Reconciliation of funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund Balances at beginning of the financial year 12/13</td>
<td><strong>6,105,922</strong></td>
<td><strong>109,611</strong></td>
<td><strong>6,215,533</strong></td>
<td><strong>4,772,400</strong></td>
<td><strong>5,911</strong></td>
<td><strong>4,778,311</strong></td>
</tr>
<tr>
<td><strong>FUND BALANCES AT END OF THE FINANCIAL YEAR</strong> 12/13</td>
<td><strong>6,472,650</strong></td>
<td><strong>110,901</strong></td>
<td><strong>6,583,551</strong></td>
<td><strong>6,105,922</strong></td>
<td><strong>109,611</strong></td>
<td><strong>6,215,533</strong></td>
</tr>
</tbody>
</table>

There are no other recognised gains or losses other than those listed above in the net income/ (expenditure) for the financial year. All income and expenditure derive from continuing activities.
# BALANCE SHEET AS AT 28 FEBRUARY 2022

<table>
<thead>
<tr>
<th>Notes</th>
<th>2022 £</th>
<th>2021 £</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>FIXED ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible fixed assets</td>
<td>8</td>
<td>202,500</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors and prepayments</td>
<td>9</td>
<td>2,260,807</td>
</tr>
<tr>
<td>Cash at bank and on short term deposit</td>
<td>15</td>
<td>4,174,845</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6,435,652</td>
</tr>
<tr>
<td><strong>CREDITORS</strong> (Amounts falling due within one year)</td>
<td>10</td>
<td>(54,601)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>NET CURRENT ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>6,381,051</td>
</tr>
<tr>
<td><strong>TOTAL NET ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>6,583,551</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>FUNDS OF THE CHARITY</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted funds</td>
<td>12</td>
<td>110,901</td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td>13</td>
<td>6,472,650</td>
</tr>
<tr>
<td><strong>TOTAL FUNDS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>6,583,551</td>
</tr>
</tbody>
</table>

The financial statements of Trócaire (Northern Ireland), registered number: NI021482 and associated notes integral to the accounts, were approved by the Board of Directors on 05/10/22 and signed on its behalf by:

Karen Gallagher | Sr. Carmel Flynn
Director | Director
# CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2022

<table>
<thead>
<tr>
<th>Notes</th>
<th>2022 £</th>
<th>2021 £</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Cash flows from operating activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net cash (used in) operating activities</td>
<td>14</td>
<td>(1,568,225)</td>
</tr>
<tr>
<td><strong>Cash flows from investing activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest received</td>
<td>3.3</td>
<td>-</td>
</tr>
<tr>
<td><strong>Cash flows generated from investing activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>(1,583,960)</td>
</tr>
<tr>
<td><strong>Change in cash and cash equivalents in the financial year</strong></td>
<td>(1,568,225)</td>
<td>(1,583,960)</td>
</tr>
<tr>
<td>Cash and cash equivalents at the beginning of the financial year</td>
<td>15</td>
<td>2,606,620</td>
</tr>
<tr>
<td>Cash and cash equivalents at the end of the financial year</td>
<td></td>
<td>4,174,845</td>
</tr>
<tr>
<td><strong>Analysis of cash and cash equivalents:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash at bank and on short term deposit</td>
<td>15</td>
<td>4,174,845</td>
</tr>
</tbody>
</table>
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 – 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 2022/23 budget and the expected performance for a period of at least 12 months from the date of approval of the financial statements. Trócaire (Northern Ireland) also has the financial support of its parent entity if required. Therefore, the Board believes that the charity has adequate resources to continue in operational existence for the foreseeable future and consequently believes there are sufficient resources to manage any operational or financial risks. There is no material uncertainty about the ability to continue as a going concern.

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

As per income recognition conditions under Charities SORP, grants from institutional donors are recognised when Trócaire is legally entitled to the income and is fulfilling the conditions contained in the related funding agreements which may be time or performance related. All grant agreements are reviewed using these criteria to ensure income is recognised consistently and correctly.

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

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 comprise 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.

EXPENDITURE

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

Expenditure 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.

FUNCTIONAL AND PRESENTATION CURRENCY

The financial statements are prepared in British Pounds (GBP). This is functional currency of the charity as the majority of funds raised by the company are in 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 consists 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 past events 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 yet meet the criteria for recognition as income, are shown in creditors.

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 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.
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. INCOME

<table>
<thead>
<tr>
<th>Unrestricted Funds £</th>
<th>Restricted Funds £</th>
<th>Total 2022 £</th>
<th>Unrestricted Funds £</th>
<th>Restricted Funds £</th>
<th>Total 2021 £</th>
</tr>
</thead>
</table>

3.1 DONATIONS AND LEGACIES

Lenten Campaign 3,233,571 - 3,233,571 1,861,725 - 1,861,725
General Donations & Legacies 3,329,910 54,734 3,384,644 3,767,096 44,334 3,811,430
Committed Giving 1,031,737 - 1,031,737 956,888 - 956,888
Special Appeals - 349,303 349,303 - 88,308 88,308

7,595,218 404,037 7,999,255 6,585,709 132,642 6,718,351

3.2 CHARITABLE ACTIVITIES

Jersey Overseas Aid Commission - 234,196 234,196 - 297,392 297,392
State of Guernsey OAC - (63) (63) - 50,000 50,000

- 234,133 234,133 - 347,392 347,392

3.3 INVESTMENT INCOME

Deposit Income - - - 409 - 409

TOTAL INCOME 7,595,218 638,170 8,233,388 6,586,118 480,034 7,066,152
4. RAISING FUNDS EXPENDITURE

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Costs of generating donations and legacies</td>
<td>1,068,213</td>
<td>1,037,592</td>
</tr>
<tr>
<td>Support Costs (see note 5.1)</td>
<td>23,992</td>
<td>23,308</td>
</tr>
<tr>
<td></td>
<td><strong>1,092,205</strong></td>
<td><strong>1,060,900</strong></td>
</tr>
</tbody>
</table>

All the expenditure related to raising funds was funded from unrestricted resources. No restricted resources were used in year (2021: £nil).

During the year an amount of £1,068,213 (2021: £1,016,854) 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

<table>
<thead>
<tr>
<th>Programme Costs £</th>
<th>Support Costs £</th>
<th>Total 2022 £</th>
<th>Total 2021 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overseas Programme</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strategic Plan 2021-2025</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Goal:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1: Human rights and democratic space</td>
<td>333,275</td>
<td>9,904</td>
<td>343,179</td>
</tr>
<tr>
<td>2: Equitable access to &amp; use of resources</td>
<td>1,046,684</td>
<td>27,864</td>
<td>1,074,547</td>
</tr>
<tr>
<td>3: Women's empowerment</td>
<td>418,170</td>
<td>10,522</td>
<td>428,692</td>
</tr>
<tr>
<td>4: Protection of human dignity in crises</td>
<td>4,117,301</td>
<td>133,764</td>
<td>4,251,064</td>
</tr>
<tr>
<td>International projects</td>
<td>322,454</td>
<td>9,886</td>
<td>332,340</td>
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<tr>
<td></td>
<td>6,237,883</td>
<td>191,940</td>
<td>6,429,822</td>
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<tr>
<td>Ireland Programme</td>
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</tr>
<tr>
<td>Goal 5: People and leaders in Ireland are acting for a just world</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>319,351</td>
<td>23,992</td>
<td>343,343</td>
</tr>
<tr>
<td></td>
<td>6,557,233</td>
<td>215,932</td>
<td>6,773,164</td>
</tr>
</tbody>
</table>

Analysis of unrestricted and restricted Charitable Activities expenditure:

<table>
<thead>
<tr>
<th>Unrestricted Funds £</th>
<th>Restricted Funds £</th>
<th>Total 2022 £</th>
<th>Unrestricted Funds £</th>
<th>Restricted Funds £</th>
<th>Total 2021 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overseas programmes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>People and leaders in Ireland acting for a just world</td>
<td>5,795,695</td>
<td>634,126</td>
<td>6,429,821</td>
<td>3,902,566</td>
<td>375,215</td>
</tr>
<tr>
<td></td>
<td>340,590</td>
<td>2,754</td>
<td>343,344</td>
<td>289,130</td>
<td>1,119</td>
</tr>
<tr>
<td></td>
<td>6,136,285</td>
<td>636,880</td>
<td>6,773,165</td>
<td>4,191,696</td>
<td>376,334</td>
</tr>
</tbody>
</table>
5.1 SUPPORT COSTS

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Activities</td>
<td>222,474</td>
<td>213,059</td>
</tr>
<tr>
<td>Governance (note 6)</td>
<td>17,450</td>
<td>20,017</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>239,924</td>
<td>233,076</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overseas Programme (Goals 1-4)</td>
<td>191,940</td>
<td>186,460</td>
</tr>
<tr>
<td>People and leaders in Ireland acting for a just world (Goal 5)</td>
<td>23,992</td>
<td>23,308</td>
</tr>
<tr>
<td>Raising funds</td>
<td>23,992</td>
<td>23,308</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>239,924</td>
<td>233,076</td>
</tr>
</tbody>
</table>

6. GOVERNANCE COSTS

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit fee</td>
<td>10,284</td>
<td>13,178</td>
</tr>
<tr>
<td>Strategic management</td>
<td>7,166</td>
<td>6,839</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>17,450</td>
<td>20,017</td>
</tr>
</tbody>
</table>

The audit fee relates to external audit only. No other service is provided by our auditors, Crowe Ireland.
7. STAFF COSTS

The average number of employees in Trócaire (Northern Ireland) during the financial year was 13 (2021: 11). The aggregate amounts paid to or on behalf of staff based in Trócaire (Northern Ireland) was as follows:

<table>
<thead>
<tr>
<th></th>
<th>2022 £</th>
<th>2021 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>360,498</td>
<td>293,642</td>
</tr>
<tr>
<td>Employer’s social security contributions</td>
<td>45,027</td>
<td>30,366</td>
</tr>
<tr>
<td>Employer’s pension contributions</td>
<td>34,629</td>
<td>29,750</td>
</tr>
<tr>
<td></td>
<td><strong>440,154</strong></td>
<td><strong>353,758</strong></td>
</tr>
</tbody>
</table>

Included in the above are costs relating to redundancy and compensation for loss of office of £nil. (2021: £nil).

The Board members do not receive remuneration for their services as Directors and members of the Board. Directly incurred expenses are reimbursed, if claimed, and amounted to £nil (2021: £nil). The remuneration of the key management team was £71,661 (2021: £70,704). This includes Salaries, Employer’s social security and pension contributions.

There were no employees 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

<table>
<thead>
<tr>
<th></th>
<th>Leasehold property £</th>
<th>Fixtures &amp; fittings £</th>
<th>Computer &amp; Software £</th>
<th>Total £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>COST</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at 1 March 2021</td>
<td>380,144</td>
<td>172,456</td>
<td>1,526</td>
<td>554,126</td>
</tr>
<tr>
<td>Disposals during the year</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Balance at 28 February 2022</strong></td>
<td>380,144</td>
<td>172,456</td>
<td>1,526</td>
<td>554,126</td>
</tr>
<tr>
<td><strong>ACCUMULATED DEPRECIATION</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at 1 March 2021</td>
<td>173,144</td>
<td>172,456</td>
<td>1,526</td>
<td>347,126</td>
</tr>
<tr>
<td>Charge for year</td>
<td>4,500</td>
<td>-</td>
<td>-</td>
<td>4,500</td>
</tr>
<tr>
<td>Disposals during the year</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Balance at 28 February 2022</strong></td>
<td>177,644</td>
<td>172,456</td>
<td>1,526</td>
<td>351,626</td>
</tr>
<tr>
<td><strong>NET BOOK VALUE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at 1 March 2021</td>
<td>207,000</td>
<td>-</td>
<td>-</td>
<td>207,000</td>
</tr>
<tr>
<td><strong>Balance at 28 February 2022</strong></td>
<td>202,500</td>
<td>-</td>
<td>-</td>
<td>202,500</td>
</tr>
</tbody>
</table>

The leasehold property relates to 50 King St, Belfast.
9. DEBTORS AND PREPAYMENTS

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amounts due from Trócaire</td>
<td>1,980,844</td>
<td>3,191,237</td>
</tr>
<tr>
<td>Donor income accrued</td>
<td>42,178</td>
<td>61,650</td>
</tr>
<tr>
<td>Taxation refundable</td>
<td>220,062</td>
<td>171,637</td>
</tr>
<tr>
<td>Other debtors/prepayments</td>
<td>17,723</td>
<td>64,245</td>
</tr>
<tr>
<td>Deposit income accrued</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>2,260,807</td>
<td>3,488,769</td>
</tr>
</tbody>
</table>

Included in donor income accrued is an amount of £42,178 (2021: £36,650) relating to legacies and £nil (2021: £190,408) 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

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sundry creditors &amp; accruals</td>
<td>54,601</td>
<td>77,673</td>
</tr>
<tr>
<td>Payroll Taxes</td>
<td>-</td>
<td>9,183</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>54,601</td>
<td>86,856</td>
</tr>
</tbody>
</table>
### 11. Analysis of Net Assets Between Funds

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds £</th>
<th>Restricted Funds £</th>
<th>Total 2022 £</th>
<th>Total 2021 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed assets</td>
<td>202,500</td>
<td>-</td>
<td>202,500</td>
<td>207,000</td>
</tr>
<tr>
<td>Net current assets</td>
<td>6,270,150</td>
<td>110,901</td>
<td>6,381,051</td>
<td>6,008,533</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>6,472,650</td>
<td>6,215,533</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>Balance at beginning of year £</th>
<th>Incoming resources £</th>
<th>Expenditure £</th>
<th>Balance at end of year £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Institutional funding and donor advised funds</td>
<td>109,611</td>
<td>290,257</td>
<td>(289,077)</td>
<td>110,791</td>
</tr>
</tbody>
</table>

Specific Funds:

- **Beirut**: - 300 (300) -
- **Yemen**: - 18,304 (18,304) -
- **Syria and refugee crisis**: - 2,805 (2,805) -
- **Occupied Palestinian Territory**: - 27,119 (27,119) -
- **Somalia**: - 58 (58) -
- **Covid 19 - India**: - 4,346 (4,346) -
- **Ukraine**: - 110 (110) -
- **Afghanistan**: - 15,485 (15,485) -
- **Haiti**: - 18,127 (18,127) -
- **East Africa Emergency**: - 261,260 (261,260) -

109,611 638,170 (636,880) 110,901
13. UNRESTRICTED FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Balance at beginning of year</th>
<th>Incoming resources</th>
<th>Expenditure</th>
<th>Transfer between funds</th>
<th>Balance at end of year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>General Funds</td>
<td>6,005,922</td>
<td>7,595,218</td>
<td>(7,228,490)</td>
<td>(1,380,000)</td>
<td>4,992,650</td>
</tr>
<tr>
<td>Emergency Contingency</td>
<td>100,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>100,000</td>
</tr>
<tr>
<td>Designated Funds</td>
<td>-</td>
<td>-</td>
<td>1,380,000</td>
<td>-</td>
<td>1,380,000</td>
</tr>
<tr>
<td></td>
<td>6,105,922</td>
<td>7,595,218</td>
<td>(7,228,490)</td>
<td>-</td>
<td>6,472,650</td>
</tr>
</tbody>
</table>

(a) General Funds
The reserve in the General Fund stood at £5m. £0.2m of this is invested in fixed assets and is not available for other use. The balance of £4.8m is set aside to fund working capital (day to day operations) for a limited period (9.8 months) in the event of the organisation experiencing a financial shock that led to being unable to continue as a going concern.

(b) Emergency Contingency
The Emergency Contingency 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.

(c) Designated Funds
Designated Funds are set aside for a particular purpose. The reserve in Designated funds stood at £1.38m. This amount is designated to facilitate prefinancing of programmes whilst awaiting cash receipts from institutional funders. Amounts designated are approved by the Board as per the unrestricted reserves policy and not available for general use.

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

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Net income/(expenditure) for the financial year</td>
<td>368,018</td>
<td>1,437,222</td>
</tr>
<tr>
<td>Depreciation</td>
<td>4,500</td>
<td>4,500</td>
</tr>
<tr>
<td>Interest income</td>
<td>-</td>
<td>(409)</td>
</tr>
<tr>
<td>Net movement with group undertakings</td>
<td>1,210,393</td>
<td>(2,745,184)</td>
</tr>
<tr>
<td>Decrease in debtors</td>
<td>17,569</td>
<td>88,959</td>
</tr>
<tr>
<td>(Decrease) in creditors</td>
<td>(32,255)</td>
<td>(369,457)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net cash generated from/(used in) charitable activities</td>
<td>1,568,225</td>
<td>(1,584,369)</td>
</tr>
</tbody>
</table>
15. ANALYSIS OF CHANGES IN NET FUNDS

<table>
<thead>
<tr>
<th>1 March 2021</th>
<th>Cash Flows</th>
<th>28 February 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Cash at bank and on short term deposit</td>
<td>2,606,620</td>
<td>1,568,225</td>
</tr>
</tbody>
</table>

16. DETAILS OF GUARANTEE

The company is limited by guarantee having no share capital. At 28 February 2022, there was 1 member (2021 – 1) where 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 April 2020 onwards, there is only one member, the parent entity Trócaire.

17. GROUP AND RELATED PARTY TRANSACTIONS

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.

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:

<table>
<thead>
<tr>
<th>Leasehold premises</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Within one year</td>
<td>59</td>
<td>59</td>
</tr>
<tr>
<td>Between two and five years</td>
<td>234</td>
<td>234</td>
</tr>
<tr>
<td>After five years</td>
<td>42,201</td>
<td>42,260</td>
</tr>
</tbody>
</table>
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:-

<table>
<thead>
<tr>
<th>Category</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Financial Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Measured at undiscounted amount receivable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amounts due from parent</td>
<td>1,980,844</td>
<td>3,191,237</td>
</tr>
<tr>
<td>Donor income accrued</td>
<td>42,178</td>
<td>61,650</td>
</tr>
<tr>
<td>Taxation refundable</td>
<td>220,062</td>
<td>-</td>
</tr>
<tr>
<td>Other debtors/prepayments</td>
<td>17,723</td>
<td>-</td>
</tr>
<tr>
<td><strong>Financial Liabilities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Measured at undiscounted amount payable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sundry creditors and accruals</td>
<td>54,601</td>
<td>86,856</td>
</tr>
</tbody>
</table>

22. SUBSEQUENT EVENTS

There have been no events subsequent to the year-end that require any adjustment to or additional disclosure in the 2021/22 financial statements.

23. ULTIMATE CONTROLLING PARTY

The company is a subsidiary undertaking of Trócaire, a registered charity in the Republic of Ireland. 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 April 2020, Trócaire the parent entity became the sole company member of Trócaire (Northern Ireland). Trócaire (Northern Ireland) leverages significant support from its parent entity including HR, Finance, ICT and management support. The Chief Executive Officer of Trócaire is Caoimhe de Barra. Copies of the group accounts are available to the public on Trócaire’s website: www.trócaire.org
The following table shows the breakdown of charitable expenditure to overseas programmes. This includes grants to partners, programme and support costs.

<table>
<thead>
<tr>
<th>Country</th>
<th>2021/22 £’000</th>
<th>2020/21 £’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Somalia</td>
<td>1,149</td>
<td>754</td>
</tr>
<tr>
<td>South Sudan</td>
<td>1,046</td>
<td>-</td>
</tr>
<tr>
<td>Ethiopia</td>
<td>476</td>
<td>(2)</td>
</tr>
<tr>
<td>Lebanon</td>
<td>422</td>
<td>62</td>
</tr>
<tr>
<td>Rwanda</td>
<td>305</td>
<td>516</td>
</tr>
<tr>
<td>Zimbabwe</td>
<td>305</td>
<td>173</td>
</tr>
<tr>
<td>Honduras</td>
<td>291</td>
<td>342</td>
</tr>
<tr>
<td>Democratic Republic of Congo</td>
<td>272</td>
<td>286</td>
</tr>
<tr>
<td>Myanmar</td>
<td>263</td>
<td>99</td>
</tr>
<tr>
<td>Uganda</td>
<td>238</td>
<td>284</td>
</tr>
<tr>
<td>Nicaragua</td>
<td>232</td>
<td>365</td>
</tr>
<tr>
<td>Sudan</td>
<td>213</td>
<td>347</td>
</tr>
<tr>
<td>Malawi</td>
<td>190</td>
<td>103</td>
</tr>
<tr>
<td>Guatemala</td>
<td>184</td>
<td>247</td>
</tr>
<tr>
<td>Kenya</td>
<td>172</td>
<td>194</td>
</tr>
<tr>
<td>Sierra Leone</td>
<td>142</td>
<td>170</td>
</tr>
<tr>
<td>Occupied Palestinian Territory</td>
<td>63</td>
<td>30</td>
</tr>
<tr>
<td>Other countries and projects</td>
<td>467</td>
<td>308</td>
</tr>
<tr>
<td><strong>Total overseas programme costs</strong></td>
<td><strong>6,430</strong></td>
<td><strong>4,278</strong></td>
</tr>
</tbody>
</table>
## APPENDIX 2 – TOP 50 GRANTS TO PARTNERS

<table>
<thead>
<tr>
<th>Partner Name</th>
<th>Country</th>
<th>Total £</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. CAFOD UK</td>
<td>South Sudan</td>
<td>1,003</td>
</tr>
<tr>
<td>2. Trocaire Somalia</td>
<td>Somalia</td>
<td>846</td>
</tr>
<tr>
<td>3. Somalia Humanitarian Relief Action</td>
<td>Somalia</td>
<td>235</td>
</tr>
<tr>
<td>4. Nuba Relief Rehabilitation and Development Organisation</td>
<td>South Kordofan</td>
<td>134</td>
</tr>
<tr>
<td>5. St. Ephrem Patriarchal Development Committee</td>
<td>Lebanon</td>
<td>125</td>
</tr>
<tr>
<td>6. Caritas Syria</td>
<td>Lebanon</td>
<td>111</td>
</tr>
<tr>
<td>7. CAFOD South</td>
<td>Sudan</td>
<td>107</td>
</tr>
<tr>
<td>8. Active in Development Aid</td>
<td>Somalia</td>
<td>98</td>
</tr>
<tr>
<td>10. Women Now</td>
<td>Lebanon</td>
<td>97</td>
</tr>
<tr>
<td>11. Union des Cooperatives Agricoles Integrees</td>
<td>Rwanda</td>
<td>93</td>
</tr>
<tr>
<td>12. Community Initiative Facilitations Assistance - Ethiopia</td>
<td>Ethiopia</td>
<td>92</td>
</tr>
<tr>
<td>13. Congregation des Soeurs des Saints Coeurs de Jesus et de Marie (SSCC)</td>
<td>Lebanon</td>
<td>84</td>
</tr>
<tr>
<td>14. COERR Foundation</td>
<td>Myanmar</td>
<td>70</td>
</tr>
<tr>
<td>15. CASM Comision de Accion Social Menonita</td>
<td>Honduras</td>
<td>67</td>
</tr>
<tr>
<td>16. Asociacion de Organismos No Gubernamentah</td>
<td>Honduras</td>
<td>57</td>
</tr>
<tr>
<td>17. Ethiopian Catholic Secretariat</td>
<td>Ethiopia</td>
<td>56</td>
</tr>
<tr>
<td>18. Karuna Mission Social Solidarity – KMSS – Myitkyina Diocese</td>
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<td>24. Pelum - Participatory Ecological Land Use Management</td>
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Total Top SO Grants to Partners 4,430

Other Grants to Partners 638

Total Grants to Partners 5,068
COMPANY MEMBERS AND OTHER INFORMATION

DIRECTORS:
Karen Gallagher (Chair)
Sr Carmel Flynn
Dr Satish Kumar
Martin O’Brien
Tiarann O’Neill

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Denis Murphy (Resigned March 2021)
John Farrelly
Emma Murray
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Aoife Fay
Luke Fitzgerald
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Belfast BT1 6DN

COMPANY NUMBER:
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HMRC NUMBER:
XR10431

CHARITY COMMISSION NUMBER:
NIC103321