Registered Number: 94384

Dóchas – The Irish Association of Non-Governmental Development Organisations (Company Limited by Guarantee)

Directors' Report and Financial Statements For the Year Ended 31 December 2025

Dóchas – The Irish Association of Non-Governmental Development Organisations
(Company Limited by Guarantee)

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Company Information

Chairperson:	Rosamond Bennett
Treasurer:	Siobhan Cassidy
Board of Directors:	Rosamond Bennett, Christian Aid Ireland (Chairperson) John Moffett, Misean Cara (Vice Chairperson) Siobhan Cassidy, Trócaire (Treasurer and Company Secretary) Karol Balfe, ActionAid Ireland Martina Fitzgerald, External Director Paul Donnelly, External Director Olive Moore, Front Line Defenders Frank Long, Oxfam Ireland David Donoghue, External Director, Elected 30/01/2025
CEO:	Jane-Ann McKenna
Key management Personnel:	Mark O'Neill (Interim Finance and Operations Manager) Gillian Ivory (Head of Membership Engagement) Chantal Scriberras (Head of Policy and Advocacy) Niall McDonald (Head of Communications & Media)
Auditors:	Crowe Ireland Chartered Accountants and Statutory Audit Firm 40 Mespil Road Dublin 4 D04 C2N4
Bankers:	Allied Irish Banks plc 7/12 Dame Street Dublin 2
Registered Office:	Suite 8 Olympic House 17-19 Pleasants Street Dublin 8 D08 H67X Ireland

Dóchas – The Irish Association of Non-Governmental Development Organisations
(Company Limited by Guarantee)

Company Information

Company Number:	94384
CHY Number:	CHY6410
Registered Charity Number:	20011680
Members:	
Full Members (47):	ActionAid Ireland Afri Aidlink A Partnership with Africa Brighter Communities Worldwide Bóthar CBM Ireland Centre for Global Education CHEEERS: Developing Healthcare Together Children in Crossfire Christian Aid Ireland Comhlámh Concern Worldwide Development Perspectives Edmund Rice Development Financial Justice Ireland Front Line Defenders GOAL Habitat for Humanity Ireland Irish Development Education Association ILCU International Development Foundation Irish Red Cross Irish Rule of Law International Misean Cara Nepal Leprosy Trust Ireland Nurture Africa Operation Smile Oxfam Ireland Plan International Ireland Proudly Made in Africa Sadaka – The Ireland Palestine Alliance Salesian Missions – Don Bosco Aid Ireland SeeBeyondBorders Ireland Self Help Africa SERVE in Solidarity Ireland Sightsavers Ireland STAND Tearfund Ireland The Hope Foundation The Leprosy Mission Northern Ireland Trócaire UCD Volunteers Overseas UNICEF Ireland Vita Voluntary Service International Volunteers in Irish Veterinary Assistance World Vision Ireland

Company Information

Associate Members (9):	Development Studies Association Ireland Eco Unesco Global Action Plan FoodCloud Irish Family Planning Association Irish National Teachers Organisation - Global Solidarity Network National Youth Council of Ireland Special Olympics Europe / Eurasia YMCA Ireland

Dóchas – The Irish Association of Non-Governmental Development Organisations (Company Limited by Guarantee)

Directors Report

The directors submit their report and financial statements of the Company for the year ended 31 December 2025.

1. Mission and Purpose

Dóchas, the Irish Association of Non-Governmental Development Organisations, is a vibrant network of **47 full**, and **9 associate members**. Dóchas connects, strengthens and represents a network of international development and humanitarian organisations who have a shared vision of a just, sustainable and equal world. Our members are committed to human rights, justice and the eradication of poverty, and demonstrate this through their work in international development, healthcare, protection, humanitarian assistance, sustainability, education and inclusion.

Our purpose is to enable international development and humanitarian organisations in Ireland to achieve greater impact by working together.

2. Background & Context

2025 was the fourth year of our five-year strategic plan (2022-2026), and the third year of our four-year MoU with the Department of Foreign Affairs (DFA).

In 2025, we continued to pursue our strategic ambitions. We progressed on a number of key strategic areas including climate finance, defending quality ODA, preparations for the upcoming EU Presidency, diversifying our funding and the Worldview programme. We will continue to build on this in 2026, through our four strategic objectives: Network, Transform, Influence and Lead.

Dóchas played a significant role in convening and supporting members during a challenging year. In early 2025, the Overseas Development sector in Ireland and across the globe were significantly affected by the USAID cuts and subsequent aid reductions by the UK and other European countries. We co-ordinated and evaluated the aftereffects on our members through facilitating space to share information, developing policy asks in the short to medium term, engaging with parliamentarians and department officials, and raising awareness about the impact of the cuts on communities in the global south. In June, we launched our pre-budget submission Lives on the Line, which called for increased ODA spending.

The development of the EU's next Multiannual Financial Framework, and preparations for Ireland's Presidency of the EU was a focus during the year. Together with CONCORD, and other European partners, Dóchas engaged members, department officials, parliamentarians and MEPs on the new Global Europe Instrument.

3. Strategic Outcomes and Results

3.1 NETWORK: Develop a strong and dynamic network that enhances opportunities for connection, coordination and collaboration.

Our strategic goal is to develop a strong and dynamic network that creates and enables opportunities for connection, coordination and collaboration. In 2025, we created greater opportunities for members to engage, connect and work together through developing critical infrastructure - our online portal and website. The new Dóchas Portal enables members to readily access information, view and register for upcoming events, and engage with colleagues across the sector, through virtual working groups and online spaces. In tandem with this, we developed and launched a new website which gives greater structure and visibility to key areas of work such as Worldview, the weekly Wednesday News, and our campaigns. The new Worldview Dashboard allows users to easily compare attitudes to ODA over the past six years, with a clearer breakdown of waves, segments, and additional resources.

An updated Dóchas network map, a valuable resource and visual representation of the sector, showcases members' expertise, connections, and priorities in relation to advocacy and shared learning.

3.1.1 Members are enabled to proactively connect and collaborate on areas of importance to them

In 2025, 89% of full members and 78% of associate members were represented in at least one working group, and 91% of full members and 89% of associate members participated in at least one event.
Dóchas plays a critical role in bringing members together, and supporting them to engage effectively and constructively on key issues. The online portal, website and network map are critical enablers for members to

proactively collaborate on areas of mutual interest and importance. Below are a number of examples of areas where members connected and collaborated on core topics for the sector.

1. **The Policy Working Group** met six times during the year, as well as several smaller group meetings among members. The group focused on a number of key areas including humanitarian and development operations; forming a joint position and submission in advance of the Fourth Conference on Financing for Development (Sevilla, June 2025), policy discussions in preparation for Ireland's upcoming EU Presidency, International Humanitarian Law (IHL) and climate finance
2. **The Humanitarian Aid Working Group (HAWG)** met six times, and held two bilateral meetings with Irish Aid. The group focused on the situation in Gaza, DRC, Sudan, the Middle East, forgotten and fragile contexts and other challenges for members posed by current humanitarian financing architecture.
3. **The Disability in Development Working Group** met five times including two meetings with Irish Aid.

   Dóchas led a delegation of members at the Global Disability Summit (GDS) in April, meeting with Minister Naughton and officials from the Irish Aid Policy Unit to discuss disability inclusion in development cooperation. Discussion on outcomes of the summit was a key component of the joint annual dialogue between DFA and the group, which took place in May. The dialogue was an opportunity to take forward ideas to further disability inclusion in development cooperation, humanitarian and climate action and members also participated in a technical session on the OECD DAC markers.
4. **The Institutional Funding Group** met four times to share updates and discuss topics ranging from the impact of USAID and EU member state budget cuts, and engagement with the EU Commission on Global Gateway, to learning opportunities with CONCORD.
5. **The Dóchas Human Resources Forum** continued to share information and resources and met quarterly in 2025. With expert input from Dóchas partner Adare Human Resource Management, members were kept up to date on developments in workplace legislation; best practice in areas such as employee recruitment and retention and on employee engagement.
6. **The Results Working Group** met twice during the year to discuss ICSP Mid Term Reviews, ICSP and CSF Reporting Updates and Dóchas' Defining Locally Led Development Success Factors: Local Partner Perspectives LLD/MEAL project. They also reflected on learning from recent monitoring and Locally-Led Development visits by Irish Aid.
7. **The Communications Group** came together three times in 2025. The group focused on media and communications around the Lives on the Line Campaign, Ethical Communications Training and Worldview Imagery workshops.
8. **Public Engagement Working Group (PEG)** met three times during 2025, and were focused on the Global Solidarity Hub events, All Together Now and the National Ploughing Championships, Worldview, and engagement with GCE.
9. **The Development Education (DE) Working Group** met quarterly in 2025 to discuss EU developments on GCE, member events and the Shared Island Forum in collaboration with IDEA and CADA.
10. **The Small Members group** convened twice to discuss updates and share learning on operations and funding, and increased dialogue and engagement with Irish Aid.

3.1.2 Members feel supported by Dóchas in their collaborations

In 2025, 94% of members believe that Dóchas facilitates collaboration between members (up from 92% in 2024) and 97% of members feel Dóchas adds value to their work (up from 92% in 2024), New data gathered at the start of 2025 to update the Dóchas Network Map shows growing numbers of connections and deepening collaboration between members.

3.1.3 Dóchas' relationship with Irish, EU and International networks improves its delivery to members

Dóchas actively engages with both domestic and international networks that bring value to our members and further the aims of our network. This includes Irish networks: The Wheel, CADA, IDEA, ICGBV and DSAI. Internationally, we actively engage with CONCORD, VOICE, CIVICUS, ICVA, OECD DAC-CSO Group, OECD DevCom and CHS

Alliance. We also take part in international working groups including Convenors for Shift the Power and Convenors for the Future.

Some examples of our collaborations and connections in Ireland include:

- Dóchas, along with CADA and IDEA have collaborated together on a GCE Forum, **'Shared Island, Shared World, Shared Future: Enhancing cross-border learning and connection on Global Citizenship Education'**, under the Shared Island Fund. The three partners have worked together to deliver a series of cross border events online and in-person focused on enhancing Global Citizenship Education across the Island of Ireland.
- Dóchas hosted an event ''Diversify your Board'' in November for **Charity Trustees Week 2025**. The event focused on strengthening diversity and inclusion in your Board and engage more effectively with diverse communities in Ireland
- Dóchas continues to collaborate with the Wheel, CII, Volunteer Ireland, Boardmatch and Carmichael on our regular collective engagement with the **Charities Regulator**.

Some examples of our collaborations and connections internationally include:

- Active engagement with CONCORD on the Aid cuts, Global Gateway, the MFF process and Disability Inclusion. Jane-Ann McKenna, Dóchas CEO, was elected to the Board of CONCORD Europe in June. Dóchas also submitted a joint application to the European Commission for the **DEAR EU Presidency Project initiative** along with CONCORD; VBP (Latvian Platform) and The Hellenic Platform for Development (Greece).
- Worldview contributed to the OECD DAC CSO and DevCom panel on building public trust in ODA in unfavourable media landscapes. We highlighted the current Irish context surrounding supporters and critics of ODA, and put forward a few solutions we are exploring based on the latest Worldview research. Dóchas also worked closely with the **OECD DAC CSO Reference Group** during the year, and joined the DAC-CSO dialogue on civil society space in Paris.
- Dóchas has also engaged with international networks, organisations and Global Philanthropic Foundations, to enhance our work. This includes the ONE campaign, Eleanor Crook Foundation, Global Leadership Foundation, The Global Interagency Security Forum and The Gates Foundation. A partnership agreement with Gates Foundation was agreed in 2025, to support advocacy and engagement on ODA in 2026 & 2027.

3.2 TRANSFORM: Help the Irish international development and humanitarian sector to transform by creating opportunities for increased impact.

Our strategic goal is to help the Irish international development and humanitarian sector to transform by creating opportunities for increased impact. In 2025, we cultivated the right spaces for members to engage in the key areas of locally led development, ethical communications, safeguarding and compliance, and what these mean for their organisations.

In 2025, Dóchas initiated a **Locally Led Development (LLD)** project with 25-30 of our members' local partners in Kenya, Ethiopia and Uganda. The project explores the local partner's perspective of key success indicators in moving to more locally led models. This builds on the work Dóchas has completed with the LLD working group on MEAL frameworks.

3.2.1 Dóchas facilitates safe spaces for members to exchange ideas and interrogate changes needed within the sector

In 2025, 85% of Dóchas members agreed that Dóchas facilitates the right platforms and spaces to explore and interrogate the changes needed within the sector (up from 73% in 2024).

3.2.2 Collective initiatives are taken by members to progress locally led development and a shift in power to local actors

Dóchas' project on Locally Led Development: Success Factors in Moving to LLD from Local Partners' Perspective, commenced in 2025. This brings a cross-section of Dóchas member local partners in Kenya, Uganda and Ethiopia together, to articulate what they see as the key success indicators in INGOs moving to more locally led models for development. These will be explored in the context of MEAL frameworks for LLD. Findings will support Dóchas members in meeting their commitments on LLD, and promote the wider shift towards LLD models.

3.2.3 Accountability and transparency codes and guidelines are understood, relevant and effective

Dóchas is a member of the consultative panel set up by the Charities Regulator to discuss and inform the Advancement of Human Rights as a charitable purpose. The panel, which includes a mix of stakeholders including legal, academic and government representatives, will continue into 2026.

With our continued focus on ethical communications, Dóchas held a webinar "Rethink, Reframe, Redefine: Co Creation & Storytelling.", during the year, with over 30 attendees from across the membership. The Webinar was focused on research by Jess Crombie and UNHCR to shift the dial in terms of who has the power to make editorial decisions in the sharing of humanitarian stories for fundraising. We also held a webinar exploring the Wave 5 imagery research and how to contextualise them within the Dóchas Guide to Ethical Communications. Communications specialist, Miriam Donohoe, and Ugandan photographer, Andrew Kartende, shared their insights.

During 2025 the Dóchas Safeguarding Group has continued to build on its work in strengthening safeguarding and PSEAH standards in the sector. Meeting monthly, members have shared learning on tools and frameworks that promote a culture of safeguarding within and across organisations, and seek to operationalise the principles and behaviours set out in the Dóchas Leadership Safeguarding Charter.

3.3 INFLUENCE: Mobilise our convening power to influence policy change and public support.

Our goal is to mobilise our convening power to influence policy change and public support. In 2025, we developed and sought opportunities for collective engagement with the political fora on issues including ODA (Lives on the Line Campaign), climate finance, EU's MFF & Global Europe instrument, EU Presidency, shifting donor landscape and humanitarian issues, including Sudan and Gaza.

During the year we remained responsive to member needs, with 91% of surveyed members agreeing that Dóchas is responsive to changes in the external environment. 88% believe Dóchas policy and advocacy work reflects the issues that are most relevant for the sector, and 82% of members believe that Dóchas' collective influence on key policy areas is effective.

3.3.1 The Irish Government is on track to achieve 0.7% ODA commitment by 2030

Following the formation of government in late 2024, Dóchas developed a proposition for the Government to consider in the formation of the Programme for Government, and engaged with party leaders and coalition negotiators. We supported this with media on RTE's Drivetime; Oped in the Irish Independent and a Letter to the Editor in the Irish Times. The Programme for Government retained the 0.7% target and climate finance commitments, while the overseas distinction for ODA and the 2030 target were not included.

3.3.2 Dóchas is recognised as the representative voice of the sector and a vital connection to the sector on all the issues and challenges it faces

Policy Dialogue

Dóchas held a policy dialogue with DFA on **Ireland's Climate Finance** in April, ahead of the launch of our paper Climate Finance and Ireland. The document was broadly circulated and resulted in further policy engagement with DFA, DFIN as well as from the foreign affairs spokespersons across parties. The launch of our climate finance paper was covered on Newstalk.. Dóchas facilitated meetings at COP30 between member representatives attending with Minister Neale Richmond and Ireland's COP 30 lead. Dóchas also supported our members attending COP to secure media coverage.

Throughout 2025, Dóchas actively engaged in discussions on the next **EU Multiannual Financial Framework** and the negative repercussions on the development and humanitarian sector. This included hosting an MEP Roundtable and bilateral meetings with Irish Members of the European Parliament across party groups. In July, Dóchas addressed the Oireachtas Joint Committee for European Affairs on these issues. We also engaged with the CoDev team and the Perm Rep in Brussels on a number of occasions. We also made a submission to EU Commissioner Michael McGrath on the EU Civil Society Strategy together with European Movement Ireland. Dóchas met with the Commissioner's office to discuss the external elements of the EU Civil Society Strategy.

Preparations for the **EU Presidency** also took centre stage during the year, and we convened both members, and European Platforms around the key priorities from civil society. This included a CEO Breakfast with Irish Aid and ECDPM, and participation in DFA's stakeholder engagement process. Dóchas will lead the national platforms engaged in the next trio of Presidencies (Ireland ; Lithuania; Greece and CONCORD) in the DEAR funded EU Presidency Project from 2026-2028.

In January, Dóchas hosted a roundtable with **World Bank**Vice-President, Aki Nishio on the fragmented landscape of ODA, and the IDA instrument. Dóchas also attended a lunch with Mr Luis Felipe López-Calva, Global Director for Poverty and Equity at the World Bank, in the IIEA in March. In April, Dóchas and members met with Luc Bagur, Director for Sustainable Development, Policy and Coordination, **DG INTPA** to discuss the rollout of Global Gateway. Members also met John White, **UNRWA** Deputy Director of Operations to discuss their work.

Dóchas attended several member and **DFA led events** including the annual ICSP workshop, which was focused on nexus programming, Locally Led Development and communicating impact, a workshop held by Irish Aid ahead of the Nutrition for Growth Summit. We participated in civil society workshops on the Fourth Financing for Development (FfD4) conference and the G20 process with the Department of Foreign Affairs. This was followed with a Dóchas submission on the key aspects of the expected FfD4 outcomes to be addressed by Ireland. Dóchas attended the FfD4 conference, and secured a meeting with Minister Richmond, together with member representatives, in Seville. Dóchas also participated in the DFA Human Rights Committee, and the Irish Agriculture in Rural Development Committee (IARDC). Dóchas participated in the Global Interagency Security Forum Risk and Policy Conference in Dublin in February and supported member representatives in securing a meeting with Minister Jerry Buttimer at the World Summit for Social Development, which took place in Doha, Qatar, in November.

Dóchas participated in the **OECD-DAC Civil Society Dialogue**, which was focused on discussing the 5-year review of the 2021 DAC Recommendation on Enabling Civil Society in Development Co-operation and Humanitarian Assistance. Dóchas further contributed to the consultative process through a written submission.

Traditional Media and Social Media Engagement

Throughout 2025 we engaged with the media on a range of topics including Budget 2025, the Launch of the ''Lives on the Line'' ODA Campaign, Worldview, and the Ploughing Championships. We featured in the media a total of 31 times throughout the year, the vast majority pitched by Dóchas and at a high level. These pieces had a wide range of formats including TV, radio, local and national, print-interviews, quotes and opinion pieces, and online articles. The Dóchas CEO appeared across broadcast media throughout the year, with numerous appearances on RTE Drivetime, RTE Morning Ireland and the Pat Kenny Show on Newstalk.

We had significant media coverage on the USAID cuts, with coverage on RTE Drivetime, RTE news, The Sunday Times, the Sunday Independent, and The Last Word with Matt Cooper.

Throughout 2025 much of our social media focus was on LinkedIn. We used it to highlight Dóchas led events and campaigns, appearances at formal meetings such as Oireachtas Committees and also to highlight ongoing humanitarian crises. The engagement rate on LinkedIn was at 10.6%.

3.3.3 Knowledge of attitudes towards aid in Ireland enables members to improve the effectiveness of their work

Worldview's 2025 annual survey found continued high levels of support for overseas development aid (ODA) amongst the Irish public. Key ODA stats remain firm, with 73% of people in Ireland agreeing it is important the Irish Government provides ODA, and 74% believing ODA makes a positive difference for those living in developing countries. These are comparatively higher than similar research in the UK, US, France and Germany, and on par with Sweden. The majority of the public still sees that Ireland has a role to play in promoting peace and stability through ODA globally. However, concern for mis and disinformation globally permeates most political and value bases, with 73% concerned about the rise of populist political sentiment around the world, and 80% concerned about the rise of misinformation and disinformation in Ireland today. 81% of the Irish public are concerned about rising geopolitical tensions around the world, and 71% believe Ireland has a role to play in promoting peace and stability globally. Ireland as an actor of peace has deep, cross-cutting resonance with Irish audiences.

During the year there were a number of events, activities and engagements to further the research and enable members to integrate this research into their public engagement and communications activities. Alongside events, and member trainings, several Worldview learning resources were developed including an Audience Segmentation Manual, a Worldview 2025 Statistics video, a Worldview Dashboard and new website, and six Worldview Personas, based on the audience segmentation date.

In 2025, we actively engaged with the OECD DAC, to share our research and insights and promote learning across other DAC countries, at a time when many countries are struggling with how best to engage the public on development issues. Worldview is viewed as a strong piece of research that 'goes further' towards enabling better public engagement through audience segmentation. Worldview's persona approach to distilling complex data into practical actions was presented at the OECD Development Communications Network (DevCom) on 'Re-building public trust in ODA', and we were invited to share our insights into what drives Irish audiences' support for development at the OECD DAC CSO panel. We also wrote a blog and held a webinar on the request of the OECD DevCom about our imagery research & the Dóchas Ethical Communications Guidelines, which was featured on their website and spotlighted in their September newsletter.

The Global Solidarity Hub (Worldview, Trócaire, GOAL, Sightsavers, Self Help Africa and Brighter Communities Worldwide) was at the **National Ploughing Championships** in September - a key moment for all our members to come together to engage the public. Minister Richmond opened the Hub on the first day, and highlighted the Governments' commitment to increasing ODA.

3.4 LEAD: Encourage strong and diverse leadership in the Irish international development and humanitarian sector

Our goal is to encourage strong and diverse leadership in the Irish international development and humanitarian sector. In 2025, we created the right spaces for emerging leaders in the sector to collaborate, learn and support each other particularly in light of significant changes in senior leadership across the membership.

3.4.1 Leaders engage in safe spaces to collaborate and connect

There has been a high level of individual engagement with **member CEOs** in 2025. A **CEO Breakfast** on Ireland's upcoming EU Presidency was held in Europe House at the end of September with Dr Alexei Jones, Head of European foreign and development policy, ECDPM, and Director General DCAD Michael Gaffey to discuss the current European context, and civil society priorities.

3.4.2 Leaders are supported and feel enabled to advocate on sectoral issues

Dóchas has engaged with diverse champions to support our political and policy work and public engagement. Individuals and experts from the global south have participated in our ODA campaign, in our workshops on ethical communications, our trustee events, and webinars throughout the year. We aim to ensure that voices from the global south are integrated into our policy, political and communications work, and that opportunities for our members (including Training) extends to staff based in the global south.

Throughout our ODA campaign, key messages and talking points were developed which were shared with members to enable them to speak with a collective voice on the issues, through their own channels and medium. They were supported to activate these messages through workshops and presentations.

3.4.3 Emerging and existing leaders can avail of guidance and support within the sector

The success of the 2023 Dóchas Leadership Course, in partnership with UCD Innovation Academy supporting leaders in our member organisations, to develop their leadership skills lead to another application to the Training Links Grant to provide the course again in 2025. The application was successful and 33 staff from the Dóchas membership took part in the Dóchas Leadership and Innovation Training Course between April and June 2025. Participants were from a mix of roles and geographic locations, which added a richness to the course, those who attended the course were also given a space to continue.

In December, CEOs and Senior Level Dóchas members attended a media masterclass hosted by Dóchas and the Communications Clinic. The session gave an overview of the Irish media landscape and gave participants a theoretical understanding of, and an ability to implement, a preparation model for any media interview or interaction; from print to broadcast, from TV to radio, from podcasts to pieces to camera. Those in attendance will have the opportunity of further media training with our Head of Communications and Media, Niall McDonald.

4. Outputs, Financial Review

4.1 Income & Expenditure

Income in 2025 was €894k, an increase of €91k on 2024 (€803k) and includes our core (€365k) and Worldview (€60k) grants from Irish Aid, membership fees (€212k), a Training Links grant for our Leadership Programme (€15k) as well as income from Members for participating in this programme (€4.5k) Project specific income from members (€58k), a grant from the Gates Foundation (€172k) a grant from the Department of Foreign Affairs' Communicating Europe Fund (€6k), and other income (<€2k). The increase in overall income relates primarily to the funding from the Gates Foundation.

Expenditure totalled €799k a decrease of €18k on 2024 figures (€817k) and includes:

- Total programme costs (excluding staff costs) of €218k (2024: €205k), which represents 27% of total expenditure (2024: 25%).
- Staff costs of €467k, which represents 58% of total expenditure – an 8% decrease on 2024 (€509k, 62% of total expenditure).
- Operational costs of €114k, which represents 14% of total expenditure - 2% increase on 2024 (€102k, 12% of total expenditure).

Irish Aid's core grant was utilised in line with our Memorandum of Understanding. Expenditure on our Worldview Public Engagement Project totalled €120k (€60k Irish Aid Funding, €58k Member Project Funding, €2k Dóchas contribution) and there was no carry forward into 2026.

Non-Project Irish Aid income as a percentage of total income was 41% (2024: 45%). Total Irish Aid income, including Worldview project income as a percentage of total income is 46% (2024: 64%).

In terms of diversifying our income sources we:

- Secured a grant of €30k (2024: €15k; 2025: €5k; and 2026: €10k) from the 'Training Links Programme 2025 – 2027' for our leadership programme, which will be spent on the development of an accredited leadership module with the UCD Innovation Academy;
- Secured a grant from the Shared Island Fund (€25k) for a project aimed at enhancing cross border learning and connection on Global Citizenship Education together with IDEA and CADA (Coalition of Aid and Development organisations NI).
- Secured a grant of €6k from the DFA 'Communicating Europe' initiative. This will be used to develop a

series of podcasts on EU topics relevant for members, in the lead up to the European Presidency.
- Secured funding of $200,000 from the Gates Foundation to support our public and political engagement work in 2026 & 2027. This is a collaboration between Dóchas (as the lead applicant), Trócaire and ActionAid Ireland.
- We are in the process of developing our application for the DEAR EU Presidency Project initiative. The total grant is €2m, of which Dóchas is due to receive approximately €838k for 2 years (April 2026 - March 2028).

Dóchas had unrestricted financial reserves (€323k at year end) to protect the organisation from unforeseen setbacks, in line with our reserve policy. The level of reserves is comfortably in the range required under our Reserves Policy (five to seven months of unrestricted expenditure).

4.2 Key financial indicators

The following are projected Key financial performance indicators:

- Total membership income as percentage of total income: 24% (2024: 25%)
- Total Irish Aid income as a percentage of total income: 48% (2024: 64%)
- Unrestricted reserves as a percentage of total income: 36% (2024: 44%)
- Staff costs as a % of total expenditure: 58% (2024: 62%).
- Operational costs as a % of total expenditure: 14% (2024: 12%).
- Programme costs (including staff) as a % of total expenditure: 66% (2024: 68%).

4.3 Human Resources

During the year we had a full team in place with seven staff members. There were a number of changes to the team with three staff departures. All vacancies were filled, and interim measures were put in place to reduce the disruption to planned objectives. There was a strong system in place for recruitment, induction and monitoring staff performance throughout the year. Anna Farrell, our long serving and dedicated Finance and Operations Manager, retired at Christmas.

4.4 Political contributions

There were no political contributions in 2025, and as a result no disclosures are required under the Electoral Act, 1997.

4.4.1 Reserves Policy

- The directors are aware of the risk to which the company is exposed, in particular to the financial and operational risks, and they are satisfied that appropriate systems are in place to mitigate exposure to those risks.
- Dóchas continues to hold financial reserves to protect the organisation from unforeseen setbacks. The reserves level is reviewed regularly by the FARC.
- Dóchas had unrestricted financial reserves (€323k at year end) to protect the organisation from unforeseen setbacks, in line with our Reserves Policy. The level of reserves is comfortably in the range required under our Reserves Policy (five to seven months of unrestricted expenditure).

5. Risk Management

As a membership-based network organisation, Dóchas has a risk profile that differs markedly from those of its member organisations. As such, risks relating to financial management are less pronounced. Dóchas, for example, has virtually no foreign exchange dealings and no investments or property. Liquidity risks (that the organisation would be unable to meet financial commitments due to cash flows delays) are managed by ensuring that sufficient deposits are held on short notice and by retaining sufficient reserves to cover short term fluctuations in income.

We had 47 full and 9 associate members in 2025. The Leprosy Mission Northern Ireland were elected as a Full Member at the AGM in May and FoodCloud joined as Associate Members during the same month.

Risk Register & Policies

- Our Risk Register was regularly reviewed by the FARC, and by other Committees as relevant. Proposed amendments to the Risk Register were shared with the Board for discussion and approval. A new Risk was added to the Register in 2025:
  Decline in member income impacts contributions to Dóchas added in light of international trends towards ODA reduction, particularly as a result of cuts to USAID, DFID and other pressures on fundraising.
- There were no 'red' risks during the year. However, one remained 'amber' throughout:
  Anti-Aid and civil society sentiment amongst Irish Public as international attitudes towards ODA have changed.
- Five policies were reviewed by the Board in 2025. They were: Protected Disclosures Policy, Reserves Policy, Membership Handbook, Overdraft Policy and the Dóchas Finance Manual including Procurement Policy. We were fully compliant with all of the standards in the Charities Governance Code in 2025.

6. Future Plans for 2026

2025 was the fourth year of our Strategic Plan (2022-2026). During the year, we made clear steps towards achieving our strategic ambitions and demonstrated our capacity to deliver, and achieve our annual objectives.

In 2026, our focus will be on the following areas:

- The upcoming EU Presidency and working with our European partners to advocate for an equitable outcome in the EU Multiannual Financial Framework 2028-2034 that retains poverty reduction and human development as core principles of the EU's international cooperation for sustainable development
- Advocating for increased ODA spending and increased public and political engagement with global development
- Our project on Locally Led Development: Success Factors in Moving to LLD from Local Partners' Perspective

7. Structure, Governance and Management

7.1 Governing document

- The Company was originally incorporated on 29 April 1983 under the name Confederation of Non-Governmental Organisations for Overseas Development (CONGOOD) as a Company limited by guarantee not having a share capital. It registered a change of name to Dóchas – The Irish Association of Non-Governmental Development Organisations on 15 July 1993. At 31 December 2025, there were 47 full members whose guarantee is limited to €6.35 each. This guarantee continues for one year after membership ceases.
- The CEO is appointed by the directors to manage the day-to-day operations of the company. There are clear distinctions between the roles of the Board and the CEO. Matters such as policy, strategic planning, and budgets are prepared by the CEO for consideration and approval by the Board.

7.2 Appointment of directors

- The Board comprised nine directors. At our Annual General Meeting (AGM), held on 8 May, David Donoghue was elected as an External Director to serve a three year term. Karol Balfe and Sioban Cassidy were re-elected for second three-year terms.
- No emoluments were paid to directors.

7.3 Directors' induction and engagement

- All new Board directors received an induction which included a verbal briefing from the CEO, together with a letter of engagement and an induction pack incorporating all relevant governance and policy documents.
- The Board met five times during the year, with an average of eight members in attendance at each meeting.
- An external review of the Dóchas Board was conducted by Boardmatch during the year. This included a Board Effectiveness Review, Skills Audit and an assessment of the Board-CEO relationship. Findings from this review were shared by Boardmatch and discussed by the Board during the June Board meeting.

7.4 Board Sub-committees

The work of the Board was supported by three sub-committees which focused on:

- **Finance, Audit and Risk (FARC):** This committee met four times, with an average of three members in attendance at each meeting. There are two Directors, and two non-Directors on this committee. Key activities continued to be monitoring cash flow through quarterly review of income and expenditure; the development of the annual budget; reviews of the procurement policy and the preparation of the annual audit. The committee also reviews the risk register at each meeting and the Reserves Policy annually and all finance related policies every three years. It also signs off on the Data Incident Log and Register of Interests annually. The committee also completed the Fraud Risk Assessment developed by auditors Crowe, developed an Overdraft Policy, and reviewed the Dóchas Finance Manual.
- **Governance**: This committee met three times during the year, with an average of three members in attendance at each meeting. There are three Directors and one non-director on the committee. Key activities included: managing the nomination process for new Board Directors; overseeing the annual Board Self- Assessment process; reviewing various policies and processes for sign-off by the Board; reviewing our Charities Governance Code Compliance Record Form and the Complaint's Log annually, drafting the agenda for the Dóchas AGM.
- **Human Resources and Remuneration Committee:** This committee met once during the year. There are two directors and one non-director on the committee. Key activities included reviewing the exit interview of the departing Programme Support Officer and reviewing various HR related policies for sign-off by the Board.

8. Further Information

More information on Dóchas activities in 2025 is available from the Dóchas office and on the Dóchas website. Terms of references for all Board Sub-Committees, and for Dóchas Working Groups, are available to the auditors and to stakeholders on request.

9. Legal Status

The company is incorporated under the Companies Act 2014 and is limited by guarantee and does not have a share capital.

10. Results and Year End Position

The results for 2025 are set out in the 'Statement of Financial Activities' on page 19. The overall outcome for the year was in line with expectations and is considered satisfactory

11. Directors

The names of persons who at any time during the financial year were directors of the company are as follows:

Rosamond Bennett, Christian Aid Ireland (Chairperson).
John Moffett, Misean Cara (Vice Chairperson)
Siobhan Cassidy, Trócaire (Treasurer and Company Secretary).
Karol Balfe, ActionAid Ireland
Olive Moore, Front Line Defenders
Frank Long, Oxfam Ireland
Martina Fitzgerald, External Director
Paul Donnelly, External Director
David Donoghue, External Director (Elected 30/01/2025)

12. Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Irish law.

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company for the financial year end date and of the surplus or deficit of the company for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; 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 ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus and deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. 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 confirm that they have complied with the above requirements in preparing the Financial Statements.

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

13. Statement on Relevant Audit Information

In accordance with Section 330 of the Companies Act 2014, so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. Having made enquiries of fellow directors and the group's auditor, each director had taken all the steps he/she is obliged to take as a director in order to make himself/herself aware of any relevant audit information and to establish that the auditor is aware of the information.

14. Events Since the end of the Year

There were no significant subsequent events which the company is managing, and which commenced before the balance sheet date, that require disclosure or adjustment to the financial statements.

15. Books of Account

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employments of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's office at Suite 8, Olympic House, Pleasants Street, Dublin 8, D08 H67X.

16. Auditors

The auditors, Crowe Ireland, being eligible, continue in office in accordance with Section 383(2) of the Companies Act 2014.

Signed on behalf of the Board of directors:

DocuSigned by: Rosamond Bennett 9524A5704E004F8...	DocuSigned by: Siobhan Cassidy 68C46FDFAD684BF...
Director Rosamond Bennett	Director Siobhan Cassidy

Date: 27/3/2026

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Dóchas for the year ended 31 December 2025, which comprise the Statement of Financial Activities, the Balance sheet, the Statement of cash flows and the 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 Irish law and Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued in the United Kingdom by the Financial Reporting Council as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities, and financial position of the Company's affairs as at 31 December 2025 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 Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019;
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are 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 Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, 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 director's 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 director 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 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 other matters prescribed by the Companies Act 2014

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 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.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' responsibilities statement on page 14, 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

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: https://www.iaasa.ie/Publications/ISA-700-(Ireland). The description forms part of our Auditors' report.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditors' 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 Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:
Roseanna O'Hanlon
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Signed by: ______________________________
Roseanna O'Hanlon

for and on behalf of

Crowe Ireland
Chartered Accountants and Statutory Audit Firm
40 Mespil Road
Dublin 4
D04 C2N4

Date: 27/3/2026

Dóchas – The Irish Association of Non-Governmental Development Organisations (Company Limited by Guarantee)

Statement of Financial Activities
For the Year Ended 31 December 2025

	Note	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total 2025 €	Total 2024 €
Income and Endowments from:					
Charitable Activities					
- Subscriptions for the year		211,692	-	211,692	203,615
- Irish Aid Grant		365,000	60,000	425,000	515,000
- Other Activities	3	885	255,115	256,000	83,028
Investments					
- Deposit interest		984	-	984	996
Total Incoming Resources		**578,561**	**315,115**	**893,676**	**802,639**
Expenditure on:					
Charitable Activities	6	577,474	188,160	765,634	795,846
Raising Funds	7	11,311	-	11,311	2,530
Other	8	22,240	-	22,240	18,215
Total Resources Expended		**611,025**	**188,160**	**799,185**	**816,591**
Net (outgoing)/incoming resources before transfer		**(32,464)**	**126,955**	**94,491**	**(13,952)**
Transfer between funds		**-**	**-**	-	-
Net movements in funds		(32,464)	126,955	**94,491**	(13,952)
Total funds brought forward	14	355,636	61,488	**417,124**	431,076
Total funds to be carried forward	14	**323,172**	**188,443**	**511,615**	**417,124**

All of the income and expenditure arises from continuing operations.

The notes on pages 22 – 30 form part of these financial statements.

Dóchas – The Irish Association of Non-Governmental Development Organisations
(Company Limited by Guarantee)

Balance Sheet
As at 31 December 2025

		2025		2024	
		€	€	€	€
Fixed Assets					
Tangible assets	**10**		3,639		3,686
Current Assets					
Debtors	**11**	25,373		12,362	
Cash at bank and in hand	**12**	526,158		426,883	
		---------		---------	
		551,531		439,245	
Creditors: amounts falling due within one year	**13**	(43,555)		(25,807)	
		---------		---------	
Net Current Assets			507,976		413,438
			---------		---------
Total Net Assets			**511,615**		**417,124**
			======		======
The Funds of the Charity					
Restricted funds	**14**		188,443		61,488
Unrestricted funds	**14**		323,172		355,636
			---------		---------
Total Charity Funds	**14**		**511,615**		**417,124**
			======		======

The financial statements were approved by the Board of Directors on 27/3/2026 and signed on its behalf by:

DocuSigned by:
Rosamond Bennett
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Director

DocuSigned by:
Siobhan Cassidy
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Director

The notes on pages 22 – 30 form part of these financial statements.

Statement of Cash Flows
For the Year Ended 31 December 2025

	Note	2025 €	2024 €
Cash flow from operating activities:			
Net movement in funds for the year		94,491	(13,952)
Adjustments for:			
Depreciation charge		1,692	3,937
(Increase)/decrease in debtors		(13,011)	21,012
Increase/(decrease) in creditors		17,748	(4,029)
Net cash generated from operating activities		100,920	6,968
Cash flows from investing activities:			
Purchase of tangible fixed assets	**10**	(1,645)	(1,600)
Net cash used in investing activities		(1,645)	(1,600)
Net increase in cash and cash equivalents		**99,275**	**5,368**

Reconciliation of net cash flows to movement in net funds

	Note	2025 €	2024 €
Net increase in cash and cash equivalents		99,275	5,368
Cash and cash equivalents at 1 January 2024		426,883	421,515
Cash and cash equivalents at 31 December 2024	**12**	**526,158**	**426,883**

The notes on pages 22 – 30 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Accounting

The financial statements have been prepared in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019 and the Companies Act 2014. The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice. The directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

The principal accounting policies of the charity are set out below. The policies have remained unchanged from the previous year.

1.2. Functional and presentation currency

The Company's functional and presentational currency is Euro.

1.3. Income

All incoming resources are included in the Statement of Financial Activities (SOFA) when Dóchas is entitled to the income and the amount can be quantified with reasonable accuracy.

Grants from Governments and other institutional donors: where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance of its recognition it is deferred and included in creditors. Where entitlement occurs before income being received the income is accrued.

Donated services are recognised as income and a corresponding charge made to costs. Where services are provided as a donation that would normally be purchased from suppliers this contribution is included in the financial statements at an estimate based on the value of the contribution had they been purchased. Donated professional services and donated facilities are recognised as income when the Company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Company of the item is probable and economic benefit can be measured reliably.

1.4. Resources Expended

All expenditure is accounted for on an accruals basis.

Costs of generating funds represents expenditure incurred in relation to raising funds from members of the organisation.

Governance costs are the costs associated with the governance arrangements of the charity. The costs included in this category relate to the organisational administration and compliance with constitutional and statutory requirements.

Support costs include expenditure on general management, payroll administration, budgeting and accounting, information technology, property management, human resources and financing. The method for allocating and apportioning the different categories is based on an estimate of staff time spent in each category.

1.5. Tangible Fixed Assets

All fixed assets are initially recorded at historical cost. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the matter intended by management.

Depreciation is charged so as to allocate the cost of assets, less their residual value, over their estimated useful lives, using the straight-line method. Depreciation is provided at the following rates:

Fixtures and Fittings	-	12.5%
Computers	-	20%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date. Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

1.6. Debtors

Short term debtors are measured at transaction price, less and impairment.

1.7. Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.8. Creditors

Short term creditors are measured at the transaction price.

1.9. Financial Instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.10. Taxation

No charge to taxation arises as the company is exempt under Section 207 and 208 of the Taxes Consolidation Act 1997.

1.11. Operating Leases: The Company as Lessee

Rentals paid under operating leases are charged to the SOFA on a straight-line basis over the lease term.

1.12. Pensions

Defined Contribution Pension Plan

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations. The contributions are recognised as an expense in the SOFA when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

1.13. Holiday Pay Accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

1.14. Restricted Funds

Restricted funds consist of amounts received which can only be used for the purpose for which they are specified by the subscribers.

1.15. Unrestricted Funds
Unrestricted funds consist of grants and subscriptions which the charity can spend based on its own discretion to enable it to achieve its overall aim and objectives.

2. Judgements in Applying Accounting Policies and Key Sources of Estimation
The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. There were no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Going Concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern.

On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

The financial statements have been prepared on a going concern basis.

3. Income: Other Charitable Activities

	2025	2024
	€	€
Unrestricted:		
Other income	885	10,810
	----------	----------
Restricted:		
Training Links Grant	15,000	18,000
Trainings	4,500	-
Member Project Funding	58,000	26,000
IRC New Foundations Research Project	-	3,218
Shared Island Fund	-	25,000
Communicating Europe (DFA)	6,000	-
Gates Foundation	171,615	-
	----------	----------
	255,115	**72,218**
	----------	----------
Total	**256,000**	**83,028**
	=======	=======

4. Net Income Resources

Net income resources is stated after charging the following items:

	2025 €	2024 €
Depreciation	1,692	3,937
Auditors remuneration	7,683	5,557
Operating lease – land and buildings	32,500	32,500

5. Employees and Remuneration

The average number of staff employed by the company during the year was 7 (2024: 8).

Staff costs were as follows:

	2025 €	2024 €
Salaries	395,706	429,471
Social Welfare Costs	44,155	46,462
Pension Costs	27,123	33,561
	466,984	**509,494**

Three employees (2024: two) earned remuneration (salaries and any benefits in kind, excluding employers pension costs) in excess of €60,000 as follows:

	2025 No.	2024 No.
€60,000 - €70,000	**2**	1
€70,001 - €80,000	**-**	-
€80,001 to €90,000	**-**	-
€90,001 to €100,000	**1**	1
	3	2

The remuneration of the Chief Executive Officer in 2025 amounted to €90,168 (2024: €90,168) exclusive of a pension contribution of 10% of salary.

None of the members of the Dóchas Board of directors received remuneration or expenses of any kind for their services.

Key Management Remuneration
Key Management personnel include the CEO and senior management team for whom the total benefits including pension contribution was €324,484 (2024: €317,927) in the year. The 2025 figure represents five equivalent staff (2024: 5).

6. Direct Charitable Expenditure

Direct charitable expenditure comprises direct costs plus allocated support costs as follows:

	Unrestricted 2025 €	Unrestricted 2024 €
Direct Costs	373,871	376,218
Support costs		
Staff costs	141,050	147,196
Office running costs	31,908	52,956
Rent, rates, cleaning and maintenance	30,645	37,824
	577,474	**614,194**

	Restricted 2025 €	Restricted 2024 €
Direct Costs	188,160	181,652
	188,160	**181,652**
Total	**765,634**	**795,846**

Direct costs are those incurred wholly and exclusively for the primary objects of the charity.

Support costs represent general expenditure which cannot be exactly split between the primary functions of the organisation at the time at which they are incurred but can be allocated on a reasonable basis after the event.

7. Expenditure on Raising Funds

	Unrestricted 2025 €	Unrestricted 2024 €
Support Costs		
Staff costs	7,836	1,565
Office running costs	1,773	563
Rent, rates, cleaning and maintenance	1,702	402
	11,311	**2,530**

8. Other Expenditure

Governance costs:

	Unrestricted 2025 €	Unrestricted 2024 €
Staff costs	7,836	7,829
Office running costs	1,773	2,817
Rent, rates, cleaning and maintenance	1,702	2,012
Governance and board expenditure	3,246	-
Professional Fees	7,683	5,557
	22,240	**18,215**

9. Breakdown of Support Costs by Activity

	Charitable activities €	Fundraising €	Other €	Total 2025 €	2024 €
Staff costs	141,050	7,836	7,836	156,722	156,590
Office running costs	31,908	1,773	1,773	35,454	56,336
Rent, rates, cleaning and maintenance	30,645	1,702	1,702	34,049	40,238
Governance and board expenditure	-	-	3,246	3,246	-
Professional fees	-	-	7,683	7,683	5,557
	203,603	**11,311**	**22,240**	**237,154**	**258,721**

All support costs are allocated based on the estimated amount of staff time which each type of activity absorbs.

10. Tangible Fixed Assets

	Fixtures and Fittings	Computers	Total
	€	€	€
Cost			
At 1 January 2025	15,405	26,284	41,689
Additions	-	1,645	1,645
At 31 December 2025	**15,405**	**27,929**	**43,334**
Depreciation			
At 1 January 2025	14,283	23,720	38,003
Charge for the year	276	1,416	1,692
At 31 December 2025	**14,559**	**25,136**	**39,695**
Net Book Value			
At 31 December 2025	**846**	**2,793**	**3,639**
At 31 December 2024	**1,122**	**2,564**	**3,686**

11. Debtors

	2025	2024
	€	€
Amounts due within one year:		
Subscriptions due	16,950	3,950
Prepayments and other debtors	8,423	8,412
	25,373	**12,362**

12. Cash and Cash Equivalents

	2025	2024
	€	€
Cash at bank and in hand	526,158	426,883

13. Creditors (Amounts falling due within one year)

	2025 €	2024 €
Creditors and accruals	32,388	14,618
Payroll taxes	11,167	11,189
	43,555	**25,807**

14. Reconciliation of movements in funds

Movement in funds:	Balance 01/01/25 €	Income €	Expenditure €	Transfer between funds €	Balance 31/12/25 €
Unrestricted funds					
General reserve	355,636	578,561	(611,025)	-	323,172
Restricted funds					
Training Links Grant/Member Project Funding/Shared Island Grant	61,488	315,115	(188,160)	-	188,443
Total Funds	417,124	893,676	(799,185)	-	511,615

15. Commitments

(i) The 2026 Annual Plan budgets for expenditure in 2026 of €1,316,414.
(ii) Leasing commitments on non-cancellable operating leases are set out below:

	2025 €	2024 €
Not later than 1 year	16,250	32,500
Later than 1 year and not later than 5 years	-	16,250
	16,250	**48,750**

16. Taxation

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

17. Legal Status of the Company

The company is limited by guarantee and has no share capital. At 31 December 2025, there were 47 members (2024: 46), whose guarantee is limited to €6.35 each.

18. Post Balance Sheet Events

There were no significant subsequent events that have taken place since the year end that would result in adjustment to 2025 financial information or inclusion of a note thereto.

19. Controlling Party

The company is controlled by the Board of directors acting in concert.

20. Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately to the assets of the company. Contributions to the scheme are charged to the Statement of Financial Activities as they become payable, amounting to €27,123 during the year (2024: €33,561).

21. Provisions available to small entities

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

22. Approval of Financial Statements

The board of Directors approved these financial statements for issue on 27/3/2026 .

Detailed Statement of Financial Activities
For the Year Ended 31 December 2025

The following pages are for the directors only
(These are not covered by the Auditors' Report)

Dóchas – The Irish Association of Non-Governmental Development Organisations
(Company Limited by Guarantee)

Detailed Statement of Financial Activities
For the Year Ended 31 December 2025

	2025	2024
	€	€
Incoming resources		
Membership subscriptions	211,692	203,615
Irish Aid Grant	365,000	365,000
Irish Aid Public Engagement project	60,000	150,000
Training Links Grant	15,000	18,000
Gates Foundation	171,615	-
Other income	69,385	65,028
Deposit interest	984	996
Total incoming resources	**893,676**	**802,639**

Resources expended

1. Core costs

	2025	2024
Staff Salaries and pensions	156,723	156,590
Recruitment costs	16,571	2,051
Rent, Rates, Cleaning & Maintenance	41,120	40,238
Postage & Stationery	54	769
Bank & Government Charges	424	409
Auditors Remuneration	7,683	5,557
Legal and Accounting Fees	4,109	3,205
CEO Expenses	959	852
Training	282	750
Telephone & Internet	4,355	5,360
Light & Heat	2,270	2,368
Meetings, IT & Communications	22,913	22,204
Miscellaneous	278	382
Insurance	4,096	4,168
Consultancy costs	6,881	9,881
Depreciation	1,692	3,937
Bad debt provision	150	-
Total Core Costs	**270,560**	**258,721**

Dóchas – The Irish Association of Non-Governmental Development Organisations
(Company Limited by Guarantee)

Detailed Statement of Financial Activities
For the Year Ended 31 December 2025

	2025 €	2024 €
2. Project Work		
Programme Staff salaries and pensions	310,262	352,904
Network	84,614	44,678
Transform	6,913	10,917
Influence	24,168	37,944
Lead	30,673	535
Public Engagement	71,995	110,892
Total Project Work	**528,625**	**557,870**
Total Expenditure	**799,185**	**816,591**
Surplus/(Deficit) for the year	**94,491**	**(13,952)**