

Trocaire (Northern Ireland)

Reports and Financial Statements  
for the year ended  
29 February 2016

## Public Benefit

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

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

**TROCAIRE (NORTHERN IRELAND)**

**REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 29 FEBRUARY 2016**

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**TROCAIRE (NORTHERN IRELAND)**

**DIRECTORS AND OTHER INFORMATION**

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**DIRECTORS:**

Éamonn Meehan  
Eithne McNulty  
Gus McNamara  
Seamus Collins  
Kevin Donnelly (appointed 19 March 2015)  
Mary Friel (appointed 19 March 2015)

**AUDIT COMMITTEE:**

Margot Lyons (Chair)  
Chris Queenan  
Declan Kenny  
Anne Marie McKieman

**SECRETARY AND  
REGISTERED OFFICE:**

Kevin Donnelly  
50 King Street Belfast  
BT1 6AD

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

NI021482  
XR10431  
NIC103321

**PRINCIPAL BANKERS:**

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

Bank of Ireland  
Belfast City Branch  
BT1 2BA

**AUDITOR**

Deloitte  
Chartered Accountants and Statutory Audit Firm  
Deloitte & Touche House  
Earlsfort Terrace  
Dublin 2

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

**REPORT OF THE DIRECTORS**

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The directors submit their report together with the audited financial statements for the year ended 29 February 2016.

**1. STRUCTURE, GOVERNANCE AND MANAGEMENT**

**REGISTRATION AND CONSTITUTION**

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

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

**COMPOSITION OF GROUP**

The company is a subsidiary undertaking of Trócaire, a registered charity in the Republic of Ireland.

**BOARD OF DIRECTORS**

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

The Board meets formally at least three times a year. Board members undergo an induction programme to ensure that collectively they have the overview necessary for the proper governance of the organisation. Ongoing training is arranged as and when a need is identified, they also travel overseas to view at first hand the work we support in the developing world. The company provides support to areas and communities in need through development and emergency programmes. These programmes are carefully examined for their effectiveness and appropriateness in advancing the objects of the company before approval by the Board, thereby ensuring aid reaches those most in need. Regular reports are received from the programmes, and periodic visits are undertaken to ensure that the programmes are being managed in accordance with the company's guidelines.

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

**DECISION MAKING**

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

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

**TROCAIRE (NORTHERN IRELAND)**  
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**REPORT OF THE DIRECTORS - CONTINUED**

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**RISK MANAGEMENT AND INTERNAL CONTROL**

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

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

**PRINCIPAL RISKS AND UNCERTAINTIES**

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

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

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

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

**Information Security and Continuity:**

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

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**REPORT OF THE DIRECTORS - CONTINUED**

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**PRINCIPAL RISKS AND UNCERTAINTIES - CONTINUED**

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

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

**COMMITMENT TO STANDARDS IN FUNDRAISING PRACTICE**

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

The purpose of the Codes of Practice are to:

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

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

**2. OBJECTIVES AND ACTIVITIES**

**VISION**

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

**MISSION**

Inspired by Gospel values, Trocaire (Northern Ireland) works for a just and sustainable world for all.

Trocaire (Northern Ireland) gives expression to this mission by:

- Providing long-term support to people who live in extreme poverty in the developing world, enabling them to work their way out of poverty
- Providing appropriate assistance to people most in need in emergencies and enabling communities to prepare for and resist future emergencies
- Tackling the structural causes of poverty by mobilising people for justice in Northern Ireland and abroad

To fulfil this mission Trocaire (Northern Ireland):

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

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**REPORT OF THE DIRECTORS – CONTINUED**

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**VALUES**

Trocaire (Northern Ireland)'s work is grounded in Catholic social teaching, which stresses the dignity of each person and their inalienable human rights, along with their responsibilities, regardless of culture, ethnicity, gender or religion. As we work to achieve our mission we practice the following values, both within the organisation and in our programmes and relationships:

- Solidarity
- Perseverance
- Accountability
- Participation
- Courage

**ACTIVITIES**

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

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

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

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

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

**STRATEGY**

Over the period of our current strategic plan, 2006 to 2016, we are developing and implementing five organisational programmes, as follows:

- **Building Sustainable Livelihoods and Demanding Environmental Justice:** Working with some of the most vulnerable communities in the developing world by helping people to make a living so that they can escape from poverty while ensuring that Trocaire (Northern Ireland) as an organisation, and through its programmes, contributes to the sustainable and just use of environmental resources.
- **Governance and Human Rights:** Building the capacity of civil society in poor countries to hold decision-makers to account and to engage in shaping policies that affect the lives of people living in poverty.
- **Preparing for and Responding to Emergencies:** Reducing the impact of natural disasters on vulnerable communities and individuals through disaster preparedness and mitigation, relief and recovery.
- **Addressing the HIV and AIDS Crisis:** Reducing vulnerability to HIV and mitigating the impact of HIV and AIDS on poor and marginalised communities.
- **Promoting Gender Equality:** Contributing to the elimination of gender inequalities and ensuring that women and men have equal rights and opportunities to fulfil their human potential and to play an active role in the building of society.

**REPORT OF THE DIRECTORS - CONTINUED**

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**3. ACHIEVEMENTS AND PERFORMANCE**

**Building sustainable livelihoods and resilient communities**

Securing the rights of citizens to resources, particularly land and water, is a key enabler for communities to work their way out of poverty. This is made even more difficult by the impact of climate change. Providing long-term support to communities to access resources and to make them productive is key to helping those who are most vulnerable. The *El Niño* climate phenomenon was observed in early 2015 and drought and widespread crop losses affected many of Trocaire's programme countries, including Malawi, Zimbabwe, Ethiopia, Honduras, Guatemala and Nicaragua.

Despite this challenge, Trocaire's programmes succeeded in increasing the capability of communities to cope by adopting sustainable and climate-smart agriculture at community level. Almost 105,000 families in Nicaragua, Guatemala, Honduras, Pakistan, Kenya, Ethiopia, Malawi, Zimbabwe and Rwanda enhanced their resilience by adopting improved on-farm agricultural practices, diversifying production and employing environmental management.

Over-reliance on one income source, one source of nutrition or limited agricultural practices can increase poor people's vulnerability. In Trocaire's programmes in Kenya, the proportion of female-headed households with only one source of income has reduced to 22%, and in Nicaragua, Pakistan and Ethiopia, reliance on agricultural income was reduced.

In 2015/16, Trocaire helped over 30,000 families in Pakistan, Guatemala, Kenya, Malawi and Zimbabwe to grow and eat a wider range of foods. In Malawi for example, over 7,500 households are growing at least four different crops while in Pakistan, almost 5,000 families have food from their own harvest, or have an alternative source of income to buy food for 12 months of the year.

Adding value to farm produce also improves livelihoods. In Rwanda, groups of farmers bargain collectively to sell their harvests and associated processing plants are acquiring certification for their products such as maize, sorghum and soya, from the Rwanda Standards Board, improving quality and increasing the price.

Adopting new technologies can bring positive change to rural households. In Nicaragua, over 670 families use soil and water conservation practices, while in Malawi, almost 6,000 households have started using mulching in crop production.

Securing rights to land and water is essential for sustainable development. Over 1,000 families across Nicaragua and Guatemala were supported in securing access to land. In Honduras, communities succeeded in having two local authorities adopt a declaration to keep their municipalities mining free, thus restraining large-scale exploitation of natural resources and keeping land in the hands of farming families.

In Malawi, Trocaire partner organisations were involved in advocating for a Disaster Risk Management Policy, adopted in early 2015. This ensures that disaster risk reduction is a national and a local priority and that the government is willing to make investments in systematic efforts to increase the people of Malawi's resilience to disaster. Those partners continue to lobby on other legislation such as the national Agriculture Policy, the Climate Change Policy and the Right to Food Bill.

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**REPORT OF THE DIRECTORS - CONTINUED**

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**Preparing for and responding to humanitarian crises**

A core element in Trocaire's founding mandate is to respond to those affected by disasters and crises that are both natural and man-made. In a context of continuing conflict and increasing levels of natural disasters, the call to provide assistance to so many in need remains constant and challenging. Trocaire continues to work to protect the rights of the most vulnerable people in these situations.

2015/16 has been marked by continued conflict and displacement of civilians, notably in Syria, Iraq, Sudan, South Sudan, Somalia, Democratic Republic of Congo and Myanmar. Our responses to these protracted and often forgotten crises accounted for most of Trocaire's humanitarian work.

More than 460,000 people have perished in the war in Syria since 2012. Trocaire has worked with local organisations in Lebanon, Jordan and Syria to reach over 142,000 refugees and internally displaced people with food parcels, water supply and psycho-social support. Trocaire has worked with Caritas partners to provide hot food, clothing and temporary bedding to over 30,000 refugees massing at border areas in Greece, Serbia, Macedonia, and Croatia.

In Kachin State, Myanmar, Trocaire has reached more than 25,000 civilians, who fled violence between government forces and rebels, with food and shelter. In Gedo, Somalia, Trocaire has supplied health services to 220,000 people, focusing particularly on nutrition for mothers and infants, as well as a school feeding programme for children.

In South Kordofan, Sudan, despite high levels of conflict and insecurity, healthcare services, food and livelihood assistance were delivered to a population of more than 250,000 people. Trocaire delivered food vouchers and clean water supplies to 4,800 displaced men, women, and children in Yirol, Lakes State, South Sudan. We also provided education facilities for long term displaced South Sudanese children in Gambella refugee camp in Ethiopia.

In Rwanda, home to 47,000 Burundian refugees fleeing political instability, Trocaire provided nutritional supplements to 5,000 lactating and pregnant women, children under five years old and elderly people. In Ituri, DRC, we worked with local organisations to provide psychosocial support to women affected by violence, as well as food, water and sanitation to 16,000 displaced people.

Trocaire also responded to multiple natural disasters in 2015/16. Over 8,000 people lost their lives in the devastating Nepal earthquake in April. Trocaire, in partnership with Caritas agencies, reached over 300,000 people with food, water and temporary shelter in the immediate aftermath. 4,200 people in the Khyber Pakhtunkhwa province of Pakistan were also assisted in October. *El Nino* has caused severe drought in East and Southern Africa in the past year, as well as affecting Central America. In response, Trocaire provided 90,000 people in Ethiopia, Malawi, Zimbabwe, Honduras and Guatemala with cash transfers, nutritional support and drought resistant seeds. We responded to heavy flooding in northern Myanmar in August 2015 and our recovery work in the Philippines following Typhoon Haiyan continued, with families receiving housing and livelihood support.

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**REPORT OF THE DIRECTORS - CONTINUED**

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**Promoting good governance & human rights**

Good governance and the upholding of human rights underpins development and the creation of a just society. In many countries across the world where Trocaire works, governance and human rights are continually under threat and undermined.

Restriction of the space within which ordinary citizens can assert their rights presents a significant challenge to communities where Trocaire works. In 2015/16 this space was eroded in Kenya and Nicaragua, while human rights defenders were subjected to violence and intimidation in Honduras and Guatemala. Despite this, there were notable achievements.

In Kenya, Trocaire's programme supported over 100 actions to demand improved education, health, water supply and road infrastructure. Lobbying by local civil society groups resulted in the defeat of a number of proposed amendments to the Public Benefit Organisation Act, which would have restricted the activities of nongovernmental organisations in the country. In Rwanda, consultation of citizens by local authorities was at 84%, up from 64% in 2013.

The programme made significant advances in increasing transparent practices by local government in a number of countries. In Kenya, Uganda and Malawi, partner lobbying resulted in improved access to information on budgets and public services through community accountability initiatives. In Kenya, radio enabled listeners to raise their social concerns and have these addressed by locally-elected representatives.

In Zimbabwe, 92% of councillors and 60% of traditional leaders demonstrated high levels of responsiveness to community requests for engagement.

Change is also evident in Malawi where on 15 occasions Trocaire partner organisations were invited to participate in government meetings with their recommendations included in formal speeches. In Myanmar, the content of the National Land Use Policy was influenced to include joint land titling, spousal signature in land transfers and recognition of customary land tenure. Also in Myanmar, communities are pursuing a case against the Heinda Tin Mine, seeking reparations for damages caused to houses and lands by wastewater from the mine.

In Zimbabwe over 60 cases of human rights violations were resolved, 29 of these through traditional courts. In one case a judgement was made that upheld the rights of people not to be discriminated against on the basis of political affiliation. In Honduras, two cases related to forced disappearances and death threats were presented by Trocaire partner organisations to the Inter-American Commission on Human Rights.

Of great significance in January 2016 was the case brought in Guatemala against two former military officers by 15 Mayan Q'echi women who had been held as domestic and sexual slaves in the military camp of Sepur Zarco.

**Supporting people living with HIV & AIDS**

More than 30 years since the disease was first described in 1981, HIV remains a leading cause of ill-health and mortality across the world. Investments in the HIV response have achieved unprecedented results and globally, as of June 2015, 15.8 million people living with HIV were receiving anti-retroviral therapy.

However, HIV continues to shine a harsh light on the inequalities in the world. The latest data shows that in 2014 there were 36.9 million people living with HIV, 22 million people in need of antiretroviral therapy, 17.1 million people who do not know their status, 2 million new infections and 1.2 million deaths. Seven out of ten people living with HIV are in sub-Saharan Africa, where HIV is a leading cause of death among children, adults and women of child-bearing age.

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**REPORT OF THE DIRECTORS - CONTINUED**

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As well as considering HIV and AIDS in all programme work, Trocaire supported specific activities in Kenya, Ethiopia, Malawi and Zimbabwe in 2015/16. In Malawi, more than 2,400 women and men were supported to generate an income, so that they could benefit from an improved diet and living conditions, and over 21,700 people, of whom more than 12,000 were women, were supported to access HIV services including testing and counselling for individuals and couples, care to prevent mother-to-child transmission, access to antiretroviral therapy and home-based care.

Trocaire worked to reduce stigma and to mitigate its impact on people it affects. Over the life of the programme to date in Malawi, the proportion of people demonstrating stigmatising attitudes has dropped from an initial 57% to just over 10% in 2015/16. In Zimbabwe, 38 people who did a course aimed at addressing self-stigma employing a method called Inquiry Based Stress Reduction showed an improved quality of life score at the end of the course and again after three months. Nearly 40 different rights issues relating to access to medicines and the decentralisation of technology were pursued at district level. Lobbying efforts extended to more than 60 policymakers, including members of parliament and officials from the Ministry of Health.

**Supporting women and tackling gender-based violence**

One of the new Sustainable Development Goals adopted by the UN in September 2015, Goal 5, focuses specifically on achieving gender equality and empowering all women and girls. Yet twenty years on from the 1995 Beijing Platform for Action, progress has been particularly slow for the most marginalised women and girls who experience multiple forms of discrimination. Trocaire seeks to reduce gender-based violence (GBV) and to increase women's participation in decision-making.

In Myanmar, following the 2015 elections, women's representation in the parliament has grown considerably from less than 5% to 13%, a hugely significant shift. Of the 148 women who were elected, 21 came from or worked with Trocaire partner organisations.

In Sierra Leone, eleven women were newly elected or appointed to official administrative positions within their communities, while in Honduras, almost 90% of all community-based organisations have women exercising effective leadership.

In Trocaire's programme in Pakistan, there was a 30% reduction in the number of people feeling that GBV is acceptable (when women do not do their work or were judged to be "disobedient"). In Sierra Leone, almost 7,000 women and over 5,700 men were reached by Trocaire's programme against GBV. The decline in acceptance of GBV as normal behaviour was also recorded in communities in Nicaragua and Uganda. Survivors of GBV require support to be able to access justice. In 2015-16, Trocaire and its partners in Pakistan, Sierra Leone, Honduras and Guatemala provided legal assistance to over 1,900 survivors.

At local level, actions to prevent gender-based violence took place. A Trocaire survey in northern Uganda revealed that 65% of priests and 85% of catechists had counselled a person who was experiencing gender-based violence. Overall, across Pakistan, Uganda and Sierra Leone, over 3,600 women survivors of GBV were supported. In Sierra Leone, all 42 women's groups involved in the programme to prevent GBV in their communities took action and 44 communities developed action plans against GBV.

Trocaire is also supporting work to change policy and legislation in support of women's rights. In Pakistan, for example, Trocaire commissioned research, the first of its kind, exploring the link between bonded labour and gender-based violence. The research will be used to lobby for more effective implementation of existing laws.

**REPORT OF THE DIRECTORS - CONTINUED**

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**Home Based Activities**

In 2015/16, the Northern Ireland team brought media representatives to Ethiopia to see our work. This was particularly crucial in Northern Ireland in support of the UK Aid Match scheme, which saw public donations to the Lenten Campaign matched pound for pound by the UK government and resulted in an extra £2 million over 3 years for our work in Ethiopia.

We hosted a number of partners and staff during the year, including from our Ethiopia office, to support outreach with parishes and schools during the Lenten Campaign. We also hosted Raji Sourani, director of partner organisation Palestinian Centre for Human Rights, who delivered a public lecture to supporters in Belfast. We hosted public seminars as part of the Belfast and Derry Féiles on the theme of conflict-induced displacement.

We hosted our second annual Remembrance Mass in St Malachy's Church, Belfast in November, in memory of deceased supporters.

Throughout the year, we delivered a range of activities to support the organisational campaign on Climate Change. In March, we launched 'Feeling the Heat' research into how climate change is driving extreme weather in the developing world. The research was launched at Stormont by Minister of the Environment, Mark H Durkan. In June, we brought a group of volunteers to Westminster to lobby their newly elected MPs on climate change. In November, we helped to organise the largest ever climate change rally in Northern Ireland to mark the opening of COP21, the world leaders' climate conference.

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**REPORT OF THE DIRECTORS - CONTINUED**

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**4. OUR FINANCES**

The results for the year are presented on page 21 in the form of a Statement of Financial Activities in order to comply with the 2015 Statement of Recommended Practice "Accounting by Charities".

**INCOME**

Income continues to be impacted by the difficult economic climate in Northern Ireland and abroad but despite this, support for our work continues to meet our expectations.

	<b>29/2/2016</b>	<b>28/2/2015</b>	<b>28/2/2014</b>	<b>28/2/2013</b>
<b>Total Income</b>	£10.5m	£11.6m	£11.7m	£11.5m

Total income in the period has decreased by £1.1m.

	<b>29/2/2016</b>	<b>28/2/2015</b>	<b>28/2/2014</b>	<b>28/2/2013</b>
<b>Public Donations and Legacies : Unrestricted</b>	£5.1m	£5.8m	£6.0m	£5.7m
<b>Public Donations and Legacies : Restricted</b>	£0.7m	£0.3m	£1.7m	£0.1m
<b>Total Public Donations and Legacies</b>	£5.8m	£6.1m	£7.7m	£5.8m

In the current year, the organisation secured £4.7m from institutional donors in support of our work.

	<b>29/2/2016</b>	<b>28/2/2015</b>	<b>28/2/2014</b>	<b>28/2/2013</b>
<b>Charitable Activities</b>	£4.7m	£5.4m	£4.0m	£5.7m

As in previous years, the UK government is our largest single donor with £3.7m (2014/15 £4.3m) received from DFID.

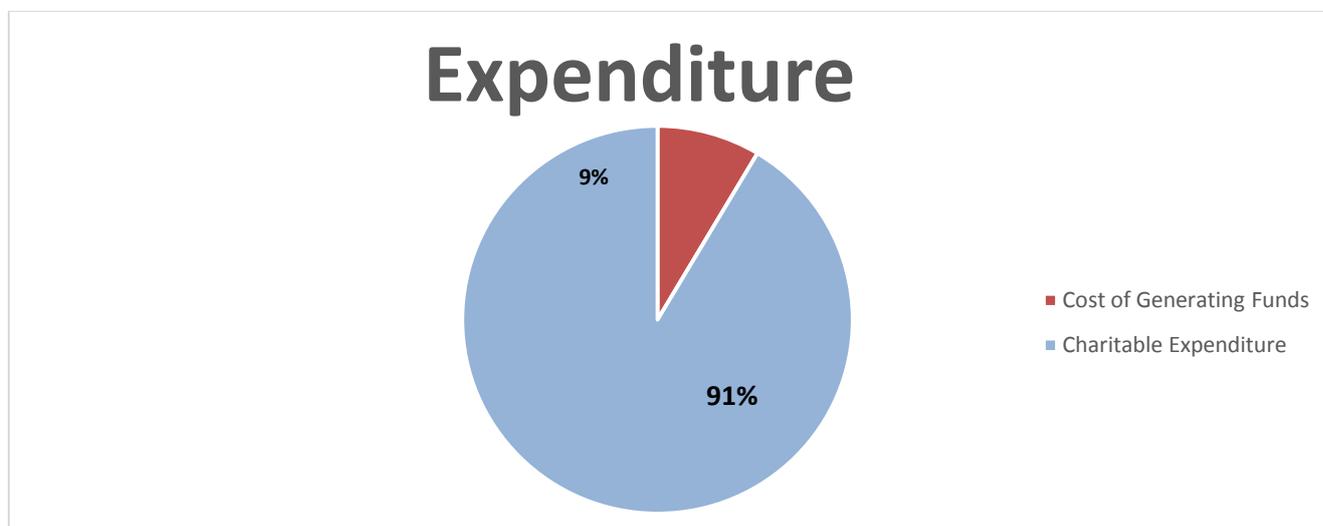
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**REPORT OF THE DIRECTORS - CONTINUED**

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**EXPENDITURE**

The statement of financial activities shows the analysis of charitable expenditure between charitable activities (overseas development, emergency, recovery and education programmes) and cost of generating funds. Our total expenditure for the year was £11.4m, a decrease of 19% on the previous year. In the prior year there was increased spend related to funds held for East Africa, Pakistan, Haiti and South Sudan which have now been fully spent.



Charitable expenditure on programmes amounted to £10.4m and represents 91% of total expenditure.

Spending on costs of generating funds of £975k represented 9% of total expenditure.

**FINANCIAL POSITION AND RESERVES POLICY**

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

Trocaire (Northern Ireland) available resources at the end of the year were £7.5m (2015 - £8.4m). Of the available resources, £2.2m (2015 - £2.2m) is held for restricted purposes, as the funds were donated for specific areas and activities. Unrestricted funds of £5.3m are held in designated funds.

In managing its unrestricted reserves of £5.3m, the organisation has an agreed policy of holding a contingency reserve in its emergency fund to cater for emergencies and to allow the organisation to respond rapidly in such circumstances. The amount in this reserve at 29 February 2016 is £0.1m.

The reserve in the communications and education fund stands at £0.2m. This fund is used for work that helps to create a greater awareness among the public of the causes of world poverty and injustice.

The reserve in the development programme fund stood at £5.1m. This will be used to fund programmes overseas to further the objectives of the organisation.

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

**REPORT OF THE DIRECTORS - CONTINUED**

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**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.

	<b>29/2/2016</b>	<b>28/2/2015</b>	<b>28/2/2014</b>	<b>28/2/2013</b>
<b>Average Rate of Return</b>	0.7%	0.9%	1.2%	1.2%

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

**5. PLANS FOR THE FUTURE**

**A new direction: for a just and sustainable future**

*'We must regain the conviction that we need one another, that we have a shared responsibility for others and the world, and that being good and decent are worth it'*. Encyclical Letter of Pope Francis, *Laudato Si'*: On Care For Our Common Home. In 2015, as we approached the final stages of our Strategic Plan for 2006-2016, we carried out a detailed analysis of the global context and trends.

We identified that inequality is growing and fuelling conflict, that communities are increasingly being denied access to resources like water and land, that humanitarian crises are growing and lasting longer, and that women continue to carry the burden of poverty.

Alongside this, we reviewed how effective our work had been over the previous five years. We had a considerable impact on the lives of the poor and marginalised, despite an extremely challenging economic environment.

'For a Just and Sustainable Future', our Strategic Plan for 2016 to 2020, sets out how we plan to build on our successes and refine our work to have maximum impact.

Over the next five years, we will prioritise resource rights, women's empowerment and humanitarian preparedness and response, to position ourselves and our partners to respond to the world's most challenging and pertinent development problems. In addressing these, we will tackle head-on some of the problems which lie at the very heart of global inequality and injustice. We believe that this will put our resources to absolute best use.

**Resource Rights**

Climate-related disasters are increasing and having a devastating impact. Extreme weather affects people's ability to grow food and earn an income. In parallel, we are witnessing a global scramble for land and water. The dominant large-scale commercial agriculture model is failing to meet the needs of the rural poor.

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

**REPORT OF THE DIRECTORS - CONTINUED**

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In response, next year we will scale up our work on rural livelihoods, promoting an alternative and more sustainable model of agriculture based on agro-ecological principles. We will build community resilience, better equipping them to prepare for, withstand and recover from shocks and stresses. We will strengthen individuals' and communities' access to and control over land and other natural resources.

In many countries, working on resource rights poses a significant risk to the lives of individuals and partners. We will work to ensure their rights are respected and protected.

**Women's Empowerment**

Globally, women and girls face vast inequality. They are under-represented in all spheres of life, with high incidents of gender-based violence within and outside of the home. Our work will ensure that women have a voice in decisions that affect their lives, within their home and communities. In 2016, we will build our work on gender-based violence: supporting survivors, addressing destructive social norms and challenging impunity. In countries with high prevalence of HIV, we will recognise and address the destructive links between gender-based violence and HIV.

**Humanitarian Preparedness and Response**

Challenges posed by humanitarian crises continue to grow. Conflicts have displaced millions of civilians, depriving them of food, clean water, education, health services, sanitation and protection. Women and girls are particularly at risk.

Extreme weather conditions and natural disasters are eroding people's resilience, affecting their ability to grow food, earn an income and withstand future hazards.

Trocaire will invest in its humanitarian capacity to prepare for and respond to these crises, prioritising the safety and dignity of communities. We will meet acute needs, while at the same time supporting sustainable improvements to food security, health, water, sanitation and shelter.

In all contexts, we work towards strengthening the protective environments for crisis-affected communities. In particular, we will assist women affected by conflict and violence in humanitarian crises.

**How we will work**

At the heart of our work is a commitment to addressing the imbalance of power that exists in today's increasingly unequal world. To do this, we will continue to address governance and human rights issues in the countries where we work and adopt a rights-based approach.

We will also continue to invest in research to ensure that our programming and advocacy are grounded in evidence. To have greater impact at country level, we will adopt a more holistic approach to programming, better integrating our work. We will continue to work at a number of levels: supporting individuals, building sustainable and resilient communities, strengthening civil society and promoting fairer institutions.

Strengthening local communities and civil society is fundamental to how we work. Our strength lies in how we work in partnership with the Church and civil society organisations. We know real and lasting change can only be achieved through supporting individuals and communities to be the authors of their own development. This is reflected in our core organisational value of solidarity.

In the coming years, we will adopt a broader understanding of potential partners to include the private sector, social movements and Northern Ireland based partners.

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

**REPORT OF THE DIRECTORS - CONTINUED**

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**Climate Justice**

Climate justice will remain Trocaire's overarching advocacy priority. In collaboration with CAN, CIDSE and Stop Climate Chaos, we will continue to monitor the implementation of the COP21 Paris Agreement. We will also push for greater climate finance for adaptation.

Given the need to increase ambition in climate mitigation, a major focus of the advocacy will be divestment of public money from the fossil fuel industry and investments in renewable energy. Trocaire will engage with the global movement to divest from fossil fuels.

**Home Based Activities**

In 2016/17, the Northern Ireland team will focus on the continued development of the volunteer programme. We expect that volunteers will continue to make a significant contribution to the delivery of Trocaire's work in the region, particularly in engaging with schools, parishes and communities, in raising funds for and awareness of Trocaire's work. One important component of this is the Armagh Ambassadors programme, and we plan to build on the successes from the first year of this initiative.

We will mobilise supporters to campaign for a Climate Change Act for Northern Ireland, and we will work collaboratively with the international development sector, to engage candidates for the NI Assembly on climate justice. We will work through the CADA network to deliver the Better World Film Fringe Festival as part of the Belfast Film Festival in April.

In September 2016, the region will host an international exposure visit to Belfast for a delegation of women community leaders from Myanmar, given the role that women and civil society organisations played in the peace process, to share and learn from the Northern Ireland experience, and particularly women's inclusion in it.

We will be a key education delivery partner for Eco-Schools NI and for the DFID-funded Global Learning Programme for Northern Ireland, developing and delivering quality workshops and resources to strengthen the quality of development education in the region.

We will participate in an event to mark World Peace Day, which will bring together 5,000 students from schools across Northern Ireland to learn about the role they can play in creating more just and peaceful communities. We plan to host an international speaker from one of Trocaire's programme countries to share their experience of building peace and to inspire young people to be champions for global justice.

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

**REPORT OF THE DIRECTORS - CONTINUED**

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

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

**TAXATION STATUS**

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

**DIRECTORS AND SECRETARY**

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

The following appointments took place during the year:

**Director**

Mary Friel

(appointed 19 March 2015)

Kevin Donnelly

(appointed 19 March 2015)

In accordance with the Articles of Association, Eamonn Meehan and Seamus Collins retire by rotation and being eligible, offer themselves for re-election.

**AUDITORS**

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

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

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

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

Approved by the Board and signed on its behalf by:

Kevin Donnelly

Secretary

Date: 14/7/2016

## TROCAIRE (NORTHERN IRELAND)

### STATEMENT OF DIRECTORS' RESPONSIBILITIES

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

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

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

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

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

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
TROCAIRE (NORTHERN IRELAND)  
(A company limited by a guarantee)**

We have audited the financial statements of Trocaire (Northern Ireland) (a company limited by guarantee) for the year ended 29 February 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes 1 to 25. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state 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 company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 29 February 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
TROCAIRE (NORTHERN IRELAND)  
(A company limited by a guarantee)**

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Kevin Sheehan, Senior Statutory Auditor  
for and on behalf of Deloitte  
Chartered Accountants and Statutory Auditors

Deloitte & Touche  
Earlsfort Terrace  
Dublin 2

Date: 14/7/2016

**TROCAIRE (NORTHERN IRELAND)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 29 FEBRUARY 2016**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2016</b>	<b>Unrestricted Funds (as restated)</b>	<b>Restricted Funds (as restated)</b>	<b>Total 2015 (as restated)</b>
	<i>Notes</i>	£	£	£	£	£	£
<b>Income from:</b>							
Donations and legacies		5,054,098	774,979	5,829,077	5,853,995	251,430	6,105,425
Charitable activities		-	4,662,073	4,662,073	-	5,395,492	5,395,492
Investment Income		46,052	-	46,052	78,833	-	78,833
<b>Total Income</b>	3	<b>5,100,150</b>	<b>5,437,052</b>	<b>10,537,202</b>	<b>5,932,828</b>	<b>5,646,922</b>	<b>11,579,750</b>
<b>Expenditure on:</b>							
Raising Funds	5	(974,635)	-	(974,635)	(927,199)	-	(927,199)
Expenditure on charitable activities	6	(5,206,561)	(5,209,088)	(10,415,649)	(5,083,945)	(8,006,503)	(13,090,448)
<b>Total Expenditure</b>		<b>(6,181,196)</b>	<b>(5,209,088)</b>	<b>(11,390,284)</b>	<b>(6,011,144)</b>	<b>(8,006,503)</b>	<b>(14,017,647)</b>
<b>Net income/(expenditure)</b>		<b>(1,081,046)</b>	<b>227,964</b>	<b>(853,082)</b>	<b>(78,316)</b>	<b>(2,359,581)</b>	<b>(2,437,897)</b>
Transfer between funds during the year		224,175	(224,175)	-	175,985	(175,985)	-
Currency translation loss on group balances		-	-	-	372,940	-	372,940
<b>Net Movement in Funds</b>		<b>(856,871)</b>	<b>3,789</b>	<b>(853,082)</b>	<b>470,609</b>	<b>(2,535,566)</b>	<b>(2,064,957)</b>
<b>Reconciliation of Funds</b>							
Fund Balances at beginning of the financial year		6,170,054	2,205,183	8,375,237	5,699,445	4,740,749	10,440,194
<b>Fund Balances at end of the Financial Year</b>		<b>5,313,183</b>	<b>2,208,972</b>	<b>7,522,155</b>	<b>6,170,054</b>	<b>2,205,183</b>	<b>8,375,237</b>

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

**TROCAIRE (NORTHERN IRELAND)**

**BALANCE SHEET AS AT 29 FEBRUARY 2016**

	<i>Notes</i>	2016 £	2015 (as restated) £
<b>FIXED ASSETS</b>			
Tangible fixed assets	9	393,014	402,309
Less: Government Grants	10	(62,156)	(62,156)
		<u>330,858</u>	<u>340,153</u>
<b>CURRENT ASSETS</b>			
Debtors and prepayments	11	1,263,241	1,820,859
Cash at bank and on short term deposit		6,417,189	8,911,614
		<u>7,680,430</u>	<u>10,732,473</u>
<b>CREDITORS</b> (Amounts falling due within one year)	12		
Creditors & accruals		(112,777)	(2,350,134)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>7,898,511</u>	<u>8,722,492</u>
<b>CREDITORS</b> (Amounts falling due after more than one year)	13		
		(376,356)	(347,255)
<b>TOTAL NET ASSETS</b>		<u>7,522,155</u>	<u>8,375,237</u>
<b>FUNDS OF THE CHARITY</b>			
Restricted funds	15	2,208,972	2,205,183
Unrestricted funds	16	5,313,183	6,170,054
<b>TOTAL FUNDS</b>		<u>7,522,155</u>	<u>8,375,237</u>

The financial statements of Trocaire (Northern Ireland), registered number: NI021482, were approved by the Board of Directors on 30 June 2016 and signed on its behalf by:

Eamonn Meehan  
Director

Mary Friel  
Director

**TROCAIRE (NORTHERN IRELAND)****CASH FLOW STATEMENT FOR THE YEAR ENDED 29 FEBRUARY 2016**

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	<i>Notes</i>	<b>2016</b> £	2015 £
<b>Cash flows from charitable activities</b>			
Net cash used in charitable activities	17	<b>(219,154)</b>	(1,821,261)
<b>Cash flows from investing activities</b>			
Purchase of fixed assets		<b>(1,526)</b>	(925)
Net movement with group undertakings		<b>(2,319,797)</b>	871,031
Interest received		<b>46,052</b>	78,833
		<hr/>	<hr/>
<b>Net cash provided by investing activities</b>		<b>(2,275,271)</b>	948,939
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the financial year</b>		<b>(2,494,425)</b>	(872,322)
<b>Cash and cash equivalents at beginning of the financial year</b>	18	<b>8,911,614</b>	9,783,936
		<hr/>	<hr/>
<b>Cash and cash equivalents at end of the financial year</b>		<b>6,417,189</b>	8,911,614
		<hr/> <hr/>	<hr/> <hr/>
<b>Reconciliation to cash at bank and in hand</b>			
<b>Cash at bank and in hand at end of financial year</b>	18	<b>6,417,189</b>	8,911,614
		<hr/> <hr/>	<hr/> <hr/>

## TROCAIRE (NORTHERN IRELAND)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2016

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#### 1. ACCOUNTING POLICIES

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

##### *A. Basis of Preparation*

The accounts have been prepared under the historical cost convention modified to include certain items at fair value and in accordance with the Statement of Recommended Practice (SORP) *Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)* and FRS 102 effective from 1 January 2015.

The financial statements have been prepared on a going concern basis. The Board have reviewed Trocaire's (Northern Ireland) financial position and consequently believe there are sufficient resources to manage any operational or financial risks. The Board therefore considers there is a reasonable expectation that Trocaire (Northern Ireland) has adequate resources to continue in operational existence for the foreseeable future. There is no material uncertainty about the ability to continue.

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

The financial statements for the year ended 29 February 2016 are the first set of financial statements for Trocaire (Northern Ireland) that comply with FRS102. The transition to FRS 102 has resulted in a number of changes to the accounting policies. The prior year comparatives have also been restated to reflect the changed policies and similarly the opening balance sheet for the prior year has been updated for FRS 102. A summary of the impact of FRS 102 can be seen in Note 25.

##### *B. Income and Endowments*

Income included in the financial statements represents income from the public (i.e. donations and bequests), income from institutional donors and deposit and investment income recognised during the year.

Income is accounted for when the organisation becomes 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.

## TROCAIRE (NORTHERN IRELAND)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2016

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#### 1. ACCOUNTING POLICIES (CONTINUED)

##### *C. Fund Accounting*

There are two types of funds maintained as follows:

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

Income is treated as being general and unrestricted, unless a donor has specified the manner in which the donation is to be spent, in which case it is treated as restricted income. The Board review the restricted income funds on an annual basis. Where restricted funds remain unspent three years following receipt and the Board consider that funds exist which are surplus to requirements, an appropriate transfer is made to unrestricted funds.

In accordance with the policy laid down by the Directors, unrestricted funds are allocated to designated funds on the basis specified below, after deducting governance costs. All Trocaire (Northern Ireland) gifts income is allocated to the Development Programme Fund.

70% Development Programme Fund  
20% Communications and Education Fund  
10% Emergency Programme Fund

##### *D. Resources Expended*

All expenditure is accounted for on an accruals basis and has been analysed between fundraising and publicity costs and charitable activities.

Direct costs include the cost of generating voluntary income and costs directly associated with programme activities.

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 Development and Emergency Programme fund
- 10% to the Communications and Education fund
- 10% to Raising Funds

1. ACCOUNTING POLICIES (CONTINUED)

*E. Foreign Currencies*

The financial statements are prepared in GBP.

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

*F. Pensions*

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

*G. Government Grants*

Capital grants are treated as deferred income.

*H. Tangible Fixed Assets and Depreciation*

Tangible fixed assets are stated in the balance sheet at cost less accumulated depreciation. Depreciation is calculated to write off the cost of the asset, other than freehold property, over its expected useful life at the following annual rates:

Computer installation	33.3% straight line method
Fixtures, fittings and equipment	12.5% reducing balance method
Motor vehicles	20% reducing balance method

The Board review the estimates of useful lives and residual values regularly. Based on prices prevailing at the time of acquisition and based on their estimates, the Board have determined that any charge for depreciation on freehold properties would be immaterial in the current year.

The carrying values of tangible fixed assets 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.

*I. Project Allocations*

Project allocations are charged to the Statement of Financial Activities in the year in which they are approved.

**1. ACCOUNTING POLICIES (CONTINUED)**

*J. 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.

*Financial assets and liabilities*

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

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

Financial assets are derecognised 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 derecognised 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 trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and notes to the financial statements.

The trustees do not consider there are any critical judgements or sources of estimation requiring disclosure.

TROCAIRE NORTHERN IRELAND

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 29 FEBRUARY 2016

3. INCOME

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015 (as restated)
	£	£	£	£
<b>INCOME FROM THE PUBLIC</b>				
Christmas Campaign	339,791	-	339,791	458,394
Committed Giving	996,853	-	996,853	1,039,423
Special Appeals	-	691,827	691,827	227,872
General Donations & Bequests	1,325,711	83,152	1,408,863	1,857,083
Lenten Campaign	2,391,743	-	2,391,743	2,522,653
	<u>5,054,098</u>	<u>774,979</u>	<u>5,829,077</u>	<u>6,105,425</u>
<b>INSTITUTIONAL FUNDING</b>				
DFID*	-	3,675,320	3,675,320	4,393,220
Comic Relief	-	280,846	280,846	277,402
CAFOD	-	95,246	95,246	186,556
Band Aid Trust	-	-	-	80,429
Isle of Man Overseas Aid	-	-	-	3,000
SCIAF	-	446,041	446,041	272,850
Fisher Foundation	-	1,750	1,750	-
Big Lottery Fund	-	162,870	162,870	182,035
<b>Total Institutional Funding</b>	-	<u>4,662,073</u>	<u>4,662,073</u>	<u>5,395,492</u>
<b>OTHER INCOME</b>				
Deposit and investment income	46,052	-	46,052	78,833
<b>TOTAL INCOMING RESOURCES</b>	<u>5,100,150</u>	<u>5,437,052</u>	<u>10,537,202</u>	<u>11,579,750</u>

\* DFID Income Analysis

	Total 2016 £	Total 2015 Restated £
DFID CSCF 555	-	75,579
DFID UKAID Match 202197-101 PO40052358	-	64,302
DFID Arid Land Support Programme 202619-109 PO40068770	215,903	271,691
DFID Humanitarian Response Kachin Comp 203222-101	2,000,000	3,000,000
DFID GPAF IMP 101	322,390	446,218
DFID UKAID Match R1 PO40085781	848,614	535,430
DFID UKAID Match R3 PO40095430	288,413	-
	<u>3,675,320</u>	<u>4,393,220</u>

TROCAIRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 29 FEBRUARY 2016

4. SCHEDULE OF TRANSFER OF FUNDS

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015 (as restated)
	£	£	£	£
Total Income	5,100,150	5,437,052	10,537,202	11,579,750
Currency translation gain	-	-	-	372,940
<b>DISPOSABLE INCOME</b>	<b>5,100,150</b>	<b>5,437,052</b>	<b>10,537,202</b>	<b>11,952,690</b>
Allocated as follows:				
Items for specific funds and programmes	-	770,699	770,699	251,430
Development Programme Fund	3,672,042	-	3,672,042	4,558,600
Communications and Education Fund	952,072	-	952,072	1,164,779
Institutional Funding	-	4,666,353	4,666,353	5,395,492
Emergency Programme Fund	476,036	-	476,036	582,389
<b>INCOME FOR DISTRIBUTION</b>	<b>5,100,150</b>	<b>5,437,052</b>	<b>10,537,202</b>	<b>11,952,690</b>

5. RAISING FUNDS EXPENDITURE

	2016	2015 (as restated)
	£	£
Marketing and publicity costs	954,128	905,732
Management and administration (see note 6.1)	20,507	21,467
	<b>974,635</b>	<b>927,199</b>

**TROCAIRE (NORTHERN IRELAND)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 29 FEBRUARY 2016**

**6. CHARITABLE EXPENDITURE**

	<b>Grants</b>	<b>Programme Activities</b>	<b>Programme Support</b>	<b>Total 2016</b>	Total 2015 (as restated)
	£	£	£	£	£
Overseas programmes	9,225,201	688,490	164,055	10,077,746	12,701,894
Communications and education programmes	-	317,396	20,507	337,903	388,554
	<u>9,225,201</u>	<u>1,005,886</u>	<u>184,562</u>	<u>10,415,649</u>	<u>13,090,448</u>

**6.1 PROGRAMME SUPPORT COSTS**

	<b>2016</b>	2015 (as restated)
	£	£
Activities	<b>191,375</b>	197,605
Governance (note 7)	<b>13,694</b>	17,060
	<u>205,069</u>	<u>214,665</u>

The parent company Trócaire does not charge Trocaire (Northern Ireland) for support costs incurred on its behalf.

	£	£
Overseas programme support costs	<b>164,055</b>	171,731
Raising Funds	<b>20,507</b>	21,467
Communication and education programmes	<b>20,507</b>	21,467
	<u>205,069</u>	<u>214,665</u>

**7. GOVERNANCE COSTS**

	<b>2016</b>	2015
	£	£
Strategic management	<b>4,553</b>	4,806
Audit fee	<b>9,141</b>	12,254
	<u>13,694</u>	<u>17,060</u>

**TROCAIRE (NORTHERN IRELAND)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 29 FEBRUARY 2016**

**8. STAFF COSTS**

The average number of employees in Northern Ireland during the financial year was 14 (2015: 16).

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

	<b>2016</b>	2015
	<b>£</b>	£
Wages and salaries	<b>338,870</b>	464,024
Social welfare costs	<b>31,665</b>	38,724
Pension costs	<b>29,180</b>	39,133
	-----	-----
	<b>399,715</b>	541,881
	=====	=====

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 (2015: £ nil).

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

**9. FIXED ASSETS**

	<b>Freehold property £</b>	<b>Fixtures &amp; fittings £</b>	<b>Computer &amp; Software £</b>	<b>Total £</b>
<b>COST</b>				
Balance at 1 March 2015	380,144	172,456	38,133	590,733
Additions	-	-	1,526	1,526
<b>Balance at 29 February 2016</b>	<b>380,144</b>	<b>172,456</b>	<b>39,659</b>	<b>592,259</b>
	=====	=====	=====	=====
<b>DEPRECIATION</b>				
Balance at 1 March 2015	-	152,233	36,191	188,424
Charge for year	-	8,802	2,019	10,821
<b>Balance at 29 February 2016</b>	<b>-</b>	<b>161,035</b>	<b>38,210</b>	<b>199,245</b>
	=====	=====	=====	=====
<b>NET BOOK VALUE</b>				
Balance at 1 March 2015	380,144	20,223	1,942	402,309
<b>Balance at 29 February 2016</b>	<b>380,144</b>	<b>11,421</b>	<b>1,449</b>	<b>393,014</b>
	=====	=====	=====	=====

**TROCAIRE (NORTHERN IRELAND)****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 29 FEBRUARY 2016****10. GOVERNMENT GRANTS**

	2016 £	2015 £
At beginning and end of year	<b>62,156</b>	62,156

**11. DEBTORS AND PREPAYMENTS**

	2016 £	2015 (as restated) £
Amounts falling due within one year:		
Donor income accrued	<b>886,047</b>	1,631,819
Amounts due from Trócaire	<b>218,590</b>	-
Taxation refundable	<b>109,381</b>	115,782
Other debtors/prepayments	<b>25,144</b>	25,221
Deposit income accrued	<b>24,079</b>	48,037
	<b>1,263,241</b>	1,820,859

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

	2016 £	2015 (as restated) £
Amounts falling due within one year:		
Amounts owed to Trócaire	-	2,130,308
Donor income deferred	<b>72,641</b>	176,744
Sundry creditors & accruals	<b>40,136</b>	43,082
	<b>112,777</b>	2,350,134

**13. CREDITORS: Amounts falling due after more than one year**

	2016 £	2015 £
Amounts owed to Trócaire	<b>376,356</b>	347,255

TROCAIRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 29 FEBRUARY 2016

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015 (as restated)
	£	£	£	£
Fixed assets, net of capital grants	330,858	-	330,858	340,153
Net current assets	5,358,681	2,208,972	7,567,653	8,382,339
Creditors: Amounts falling due after more than one year	(376,356)	-	(376,356)	(347,255)
	<u>5,313,183</u>	<u>2,208,972</u>	<u>7,522,155</u>	<u>8,375,237</u>

15. RESTRICTED FUNDS

	Balance at beginning of year (as restated)	Incoming Resources	Transfers between funds	Resources expended	Balance at end of year
	£	£	£	£	£
<b>Designated Funds:</b>					
Institutional funding and donor advised funds	1,888,615	4,666,353	(224,175)	(4,526,212)	1,804,581
<b>Specific Funds:</b>					
Ebola appeal	-	1,005	-	(1,005)	-
Syria and refugee crisis	159,538	573,198	-	(328,345)	404,391
Iraq	-	600	-	(600)	-
Nepal	-	191,096	-	(191,096)	-
Pakistan	-	360	-	(360)	-
Occupied Palestinian Territory	-	980	-	(980)	-
Philippines	157,030	180	-	(157,210)	-
Sudan	-	2,040	-	(2,040)	-
Vanuatu	-	1,240	-	(1,240)	-
	<u>2,205,183</u>	<u>5,437,052</u>	<u>(224,175)</u>	<u>(5,209,088)</u>	<u>2,208,972</u>

During the year £224,175 was transferred from restricted to unrestricted funds. This represents administration support received from Institutional funders which can be used to fund the management and administration activities of the organisation and is expended through the development programme fund.

TROCAIRE (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 29 FEBRUARY 2016

16. UNRESTRICTED FUNDS

	Balance at beginning of year (as restated) £	Incoming Resources £	Transfers between funds £	Resources expended £	Balance at end of year £
<b>UNRESTRICTED FUNDS</b>					
Designated Funds:					
Development Programme	5,920,054	3,672,042	(190,300)	(4,338,613)	<b>5,063,183</b>
Communications and Education	150,000	952,072	480,466	(1,432,538)	<b>150,000</b>
Emergency	100,000	476,036	(65,991)	(410,045)	<b>100,000</b>
	<u>6,170,054</u>	<u>5,100,150</u>	<u>224,175</u>	<u>(6,181,196)</u>	<u><b>5,313,183</b></u>

17. RECONCILIATION OF CHANGES IN RESOURCES TO NET CASH FLOW FROM CHARITABLE ACTIVITIES

	2016 £	2015 (as restated) £
Net expenditure for the financial year	<b>(853,082)</b>	(2,437,897)
Depreciation	<b>10,821</b>	11,183
Interest and investment income receivable	<b>(46,052)</b>	(78,833)
Decrease in debtors	<b>776,208</b>	310,008
(Decrease)/Increase in creditors	<b>(107,049)</b>	1,338
Currency translation gain on group balances	-	372,940
Net cash used in charitable activities	<u><b>(219,154)</b></u>	<u>(1,821,261)</u>

## TROCAIRE (NORTHERN IRELAND)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2016

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#### 18. ANALYSIS OF CHANGES IN NET FUNDS

	1 March 2015 £	Cash Flows £	29 February 2016 £
Cash at bank and on short term deposit	8,911,614	(2,494,425)	6,417,189

#### 19. DETAILS OF GUARANTEE

The company is limited by guarantee having no share capital. At 29 February 2016, there were 6 members (2015 – 6) whose guarantee is limited to £1. This guarantee continues for one year after membership ceases. The company is exempt from including the word limited in its name.

#### 20. GROUP AND RELATED PARTY TRANSACTIONS

	Trócaire £
Balance at 1 March 2015	(2,477,563)
Net movement in group undertakings	2,319,797
Balance at 29 February 2016	(157,766)

#### 21. REPORTING CURRENCY

The financial statements are stated in GBP.

## TROCAIRE (NORTHERN IRELAND)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 29 FEBRUARY 2016

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#### 22. LEASE COMMITMENTS

At 29 February 2016 the company had no annual commitments under non-cancellable operating leases (2015: £Nil).

#### 23. FINANCIAL INSTRUMENTS

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

	2016	2015
	£	(Restated) £
<b>Financial Assets</b>		
<i>Measured at undiscounted amount receivable</i>		
Donor income accrued	<b>886,047</b>	1,631,819
Amounts due from parent	<b>218,590</b>	-
Deposit income accrued	<b>24,079</b>	48,037
Taxation refundable	<b>109,381</b>	115,782
Other debtors/prepayments	<b>25,144</b>	25,221
	<hr/> <hr/>	<hr/> <hr/>
<b>Financial Liabilities</b>		
<i>Measured at undiscounted amount payable</i>		
Sundry creditors and accruals	<b>40,136</b>	43,082
Amounts due to parent	-	2,130,308
Donor income deferred	<b>72,641</b>	176,744
	<hr/> <hr/>	<hr/> <hr/>

#### 24. SUBSEQUENT EVENTS

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 29 FEBRUARY 2016**

**25. EXPLANATION OF TRANSITION TO FRS 102**

This is the first financial year that the entity has presented its financial statements under Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council. The following disclosures are required in the financial year of transition. The last financial statements under previous SORP 2005 were for the financial year ended 28 February 2015 and the date of transition to FRS 102 is 1 March 2014. As a consequence of adopting FRS 102, a number of accounting policies have changed to comply with that standard.

	At 1 March 2014 £	At 28 February 2015 £
<b>Funds reported under previous SORP (2005)</b>	8,654,658	6,932,804
Adjustments to funds on transition to FRS 102		
1. Adjustment to Accrued Income	1,872,230	1,631,818
2. Adjustment for Employee Holiday Accrual	(12,641)	(12,641)
3. Adjustment for Deferred Income	(74,052)	(176,744)
<b>Funds Reported under FRS 102</b>	<u>10,440,195</u>	<u>8,375,237</u>

**Reconciliation of Statement of Financial Activities for the Financial Year ended 28/02/2015**

	2015 £
<b>Net Expenditure for the financial year under previous SORP (2005)</b>	(1,721,854)
1. Effect of Accrued Income	(240,412)
2. Effect of Employee Holiday Accrual	-
3. Effect of Deferred Income	(102,691)
Net Expenditure for the financial year under FRS 102	<u>(2,064,957)</u>

FRS 102 requires that when resources are received or receivable by the organisation that do not impose specified future performance-related conditions on the recipient, those incomes must be recognised. Likewise, that when resources are received or receivable by the organisation that do impose specified future performance-related conditions on the recipient, that have not been met, a liability must be recognised.

FRS 102 requires recognition of the cost of all employee benefits to which employees have become entitled during the period. This has necessitated the creation of an accrual for the value of annual leave and other holiday allowances that staff are entitled to and have carried forward from one accounting period to the next.