

# TRÓCAIRE (NORTHERN IRELAND)

(a company limited by guarantee)

## ANNUAL REPORT AND FINANCIAL STATEMENTS

For the financial year ended 28 February 2023



**Trocaire**  
TOGETHER FOR A JUST WORLD



Trócaire, in partnership with local organisation SAWA, supported 12,000 people in Lebanon in 2022. Pictured are Salma (10) and her grandfather Samir. The family have been living in a Syrian refugee camp in Lebanon's Bekaa Valley after they were forced to flee from their home. Photo: Hazar Al Zahr/Trócaire.

**Cover photo:** Salamatu Osmatu Koroma, Mary Tarawalie, Alimatu H Kamara, Marion Fola Musu Kamara, Momunatu Fousad Kamara who are running for election in June 2023 in Freetown, Sierra Leone. Photo Credit: TJ Bade/Trócaire

# OUR VISION AND VALUES

We are Trócaire.

We work with local partners in the world's most at-risk communities and with people in Ireland to tackle the underlying causes of poverty and injustice and respond to the crises they create.

Together we bring about positive and lasting change for a just world.



## OUR VISION:

TOGETHER WE ARE WORKING  
FOR A JUST WORLD

A world where:

- The dignity and rights of all people are respected.
- The planet's natural resources are used sustainably and equitably.
- People have control over their own lives.
- Those in power act for the common good.



## OUR VALUES:

- **Solidarity**  
We stand with everyone facing poverty and injustice.
- **Accountability**  
We respect the trust placed in us by always being open, honest, ethical and professional.
- **Perseverance**  
We will not give up until we've achieved positive, lasting change.
- **Participation**  
We believe that everyone has the right to participate in decisions that affect them and to have their voices heard.
- **Courage**  
Along with our partners we always have the courage to speak out and act to achieve justice for all.



**Adama Kamara working on her rice farm in Sierra Leone. Adama is a member of the local Farmers Association that is supported by Trócaire and EU funding.**

Photo: Edward Kamara/Trócaire.

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# HOW WE BRING ABOUT CHANGE

As an International Non-Governmental Organisation (INGO) we are an organisation that works on social justice, and we believe that every person is born equal and with the right to a life of dignity, free from poverty, violence, and injustice.

Poverty is more than the absence of basic needs, it is the absence of opportunity, voice, power, and control over one's destiny.

Trócaire's primary focus is to engage with those who are most impacted by poverty and inequality. This includes women and girls who face structural discrimination and barriers to gender equality.

We support people to use their power to create positive and lasting change, working in partnership with local organisations and communities.

We also mobilise and inspire people in Ireland, north and south, to take action on issues of global justice.

Our Theory of Change recognises that for change to be transformative, power imbalance needs to be addressed at four interconnected levels:

- Individual - ensuring the participation, empowerment and inclusion of individuals, particularly women and girls, to secure their basic rights and live a life of dignity.
- Community - ensuring engagement of communities and their leaders to create sustainable, resilient and safe communities.
- Civil Society - engaging with and promoting the voice of partners and civil society in a way that is locally-led and challenges unequal structures, policies and norms.
- Institutional - influencing those in power at all levels to address inequality and be accountable to citizens through civil society and citizen-led advocacy.

This theory of change influences all country programmes and shapes our humanitarian, long-term development, and public-facing work in Ireland. We strive to be accountable for the changes at all four levels through robust monitoring and annual evaluation in our international programmes and in our work in Ireland. We also measure our progress in shifting power and voice to local communities as part of our commitment to partnership and localisation.

Our work is generously funded by the Irish public and institutional donors, including the Irish and UK Governments



Hleziphi Nkomo (43) a farmer in Bidi, Zimbabwe is part of the 'Mopane Worm' initiative. She says, "we are able to harvest the worms from the Mopane trees twice a year. Once they are cooked and dried, we have been supported to package them and sell them direct to markets." The use of drought resistant crops like the Mopane tree is one way of ensuring local farming communities can survive during severe drought brought on by climate change. This project is implemented with the help of Irish Aid. Photo: Barnaby Jaco Skinner.

# HOW WE BRING ABOUT CHANGE





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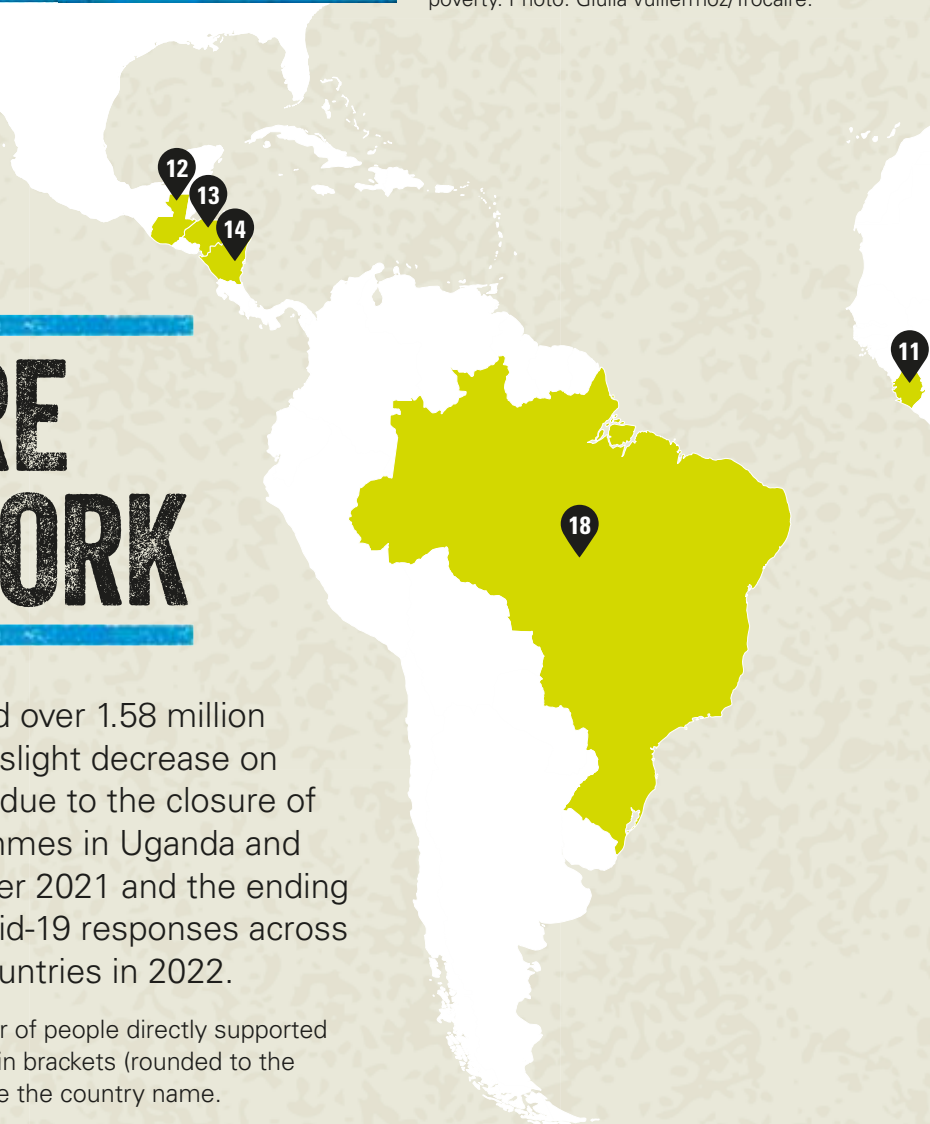
Pictured with her son Olbin, Susana Vasquez is the coordinator of the community radio station in **Honduras**. She also works for CNTC, a farm workers organisation. At CNTC, she works to strengthen the capacities of women, so that they can defend themselves and fight for the defence of their rights, specifically, the right to land. Losing land often means a loss of independence and leads to poverty. Photo: Giulia Vuillermoz/Trócaire.

# WHERE WE WORK

Trócaire supported over 1.58 million people in 2022, a slight decrease on the previous year due to the closure of Trócaire’s programmes in Uganda and Kenya in December 2021 and the ending of large scale Covid-19 responses across its programme countries in 2022.

The approximate number of people directly supported in each country is listed in brackets (rounded to the nearest thousand) beside the country name.

- |                       |                         |                           |
|-----------------------|-------------------------|---------------------------|
| 1. DRC (122,000)      | 5. Somalia (380,000)    | 9. Malawi (240,000)       |
| 2. Ethiopia (155,000) | 6. South Sudan (15,000) | 10. Rwanda (25,000)       |
| 3. Lebanon (12,000)   | 7. Sudan (155,000)      | 11. Sierra Leone (18,000) |
| 4. Myanmar (132,000)  | 8. Syria (2,000)        |                           |



05



Village chief Abdyia Bare Ali (70) and her 18-month-old great grandson, Mohammed in the Inta Kahare Internally Displaced Persons camp outside Dollow in Gedo district, southern Somalia. Abdyia, the first woman leader of her village, has given her land for the new camp which is accommodating more than 2,000 people who have had to leave their home in search of food and water due to drought. Photo: Miriam Donohue/Trócaire.



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Ali Mohamed with his wife Arkan and their child Mohamed (4) outside their home in a refugee camp in the Bekaa valley, **Lebanon** near the border with Syria. Trócaire is supporting refugees in the camp through our partner SAWA. Photo: Hazar Al Zahr/Trócaire.

12. Guatemala (34,000)

13. Honduras (20,000)

14. Nicaragua (10,000)

15. Occupied Palestinian Territories & Israel (55,000)

16. Zimbabwe (75,000)

17. Afghanistan (1,500)

18. Brazil (3,000)

19. Indonesia (4,600)

20. Pakistan (5,500)

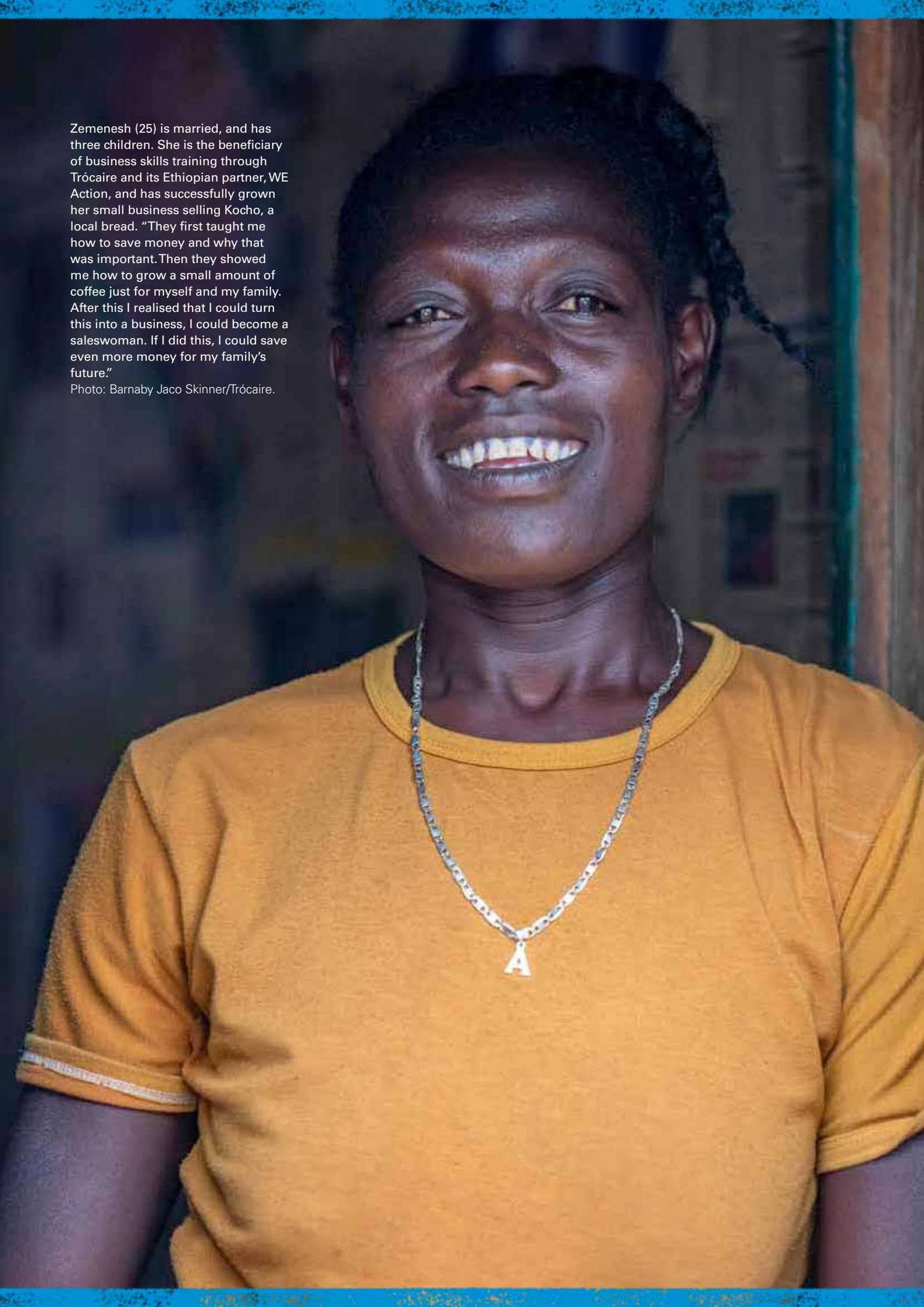
21. Philippines (5,500)

22. Ukraine (110,000)

23. Yemen (5,000)

Zemenesh (25) is married, and has three children. She is the beneficiary of business skills training through Trócaire and its Ethiopian partner, WE Action, and has successfully grown her small business selling Kocho, a local bread. "They first taught me how to save money and why that was important. Then they showed me how to grow a small amount of coffee just for myself and my family. After this I realised that I could turn this into a business, I could become a saleswoman. If I did this, I could save even more money for my family's future."

Photo: Barnaby Jaco Skinner/Trócaire.



# 50 YEARS OF CHANGING LIVES - A MESSAGE FROM THE CHAIR OF THE BOARD



**As the new Chair of the Board of Trócaire (Northern Ireland) I am both delighted and proud to see the organisation's work so effectively brought to life in this Annual Report.** The scale of impact is striking. In the last year Trócaire has helped to deliver a positive impact in the lives of nearly 1.6 million people in 23 countries around the world. This would not have been possible without the support and solidarity of so many individuals here at home.

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2023 marks the 50th Anniversary of Trócaire. Its work today is every bit as crucial as it was 50 years ago when Trócaire was first established.

The past year has been another very challenging one for so many people around the world. The invasion of Ukraine by Russia has seen countless lives lost. In February 2023 Turkey and Syria (already a fragile country because of years of conflict), were both hit by a devastating earthquake.

Parishioners across Northern Ireland stepped up and contributed generously to church collections to support those affected. As part of the Caritas Internationalis network Trócaire was then able to help the most vulnerable people in these, and other crises. I am especially grateful to our sister Caritas agencies and their staff who have been working in the most difficult of circumstances in Ukraine, Syria and Turkey.

Climate change has continued to devastate countries where Trócaire works. This is clear to see in the Horn and East Africa where millions face starvation because of climate change fuelled drought. The people who have contributed least to the problem of

climate change are most affected by its consequences. Trócaire will continue to support these people while also pushing for ambitious global targets in the fight against this threat to everyone's future.

As an organisation committed to advancing social justice around the world, engaging supporters, stakeholders, and influencers is key to realising our vision of a 'Just World'. Fortunately, those communities of support can be found in abundance in Northern Ireland. They include students and teachers who explore the issues and amplify calls for justice, Church communities and individuals who provide funds for our humanitarian responses, and our committed volunteers who give so generously of their time to advance Trócaire's work in Northern Ireland and around the world. Educating, motivating, and inspiring people to take action that advances global justice must remain at the heart of these efforts.

Before commending this annual report to you I want to thank each of my colleagues on the Board of Trócaire (Northern Ireland). It's a privilege to work alongside these colleagues to help deliver on the organisation's increasingly important and pressing mandate. Finally, I want to thank our amazing staff, volunteers, partners and donors for their unceasing work to support and enable positive change for so many people around the world.

It is when we all work together that we can bring about real and lasting change.

# TOGETHER FOR A JUST WORLD - MESSAGE FROM THE CEO



**This past year (March 2022/ February 2023) was dominated by hunger in the Horn of Africa, the war in Ukraine and a global cost-of-living crisis that is threatening to plunge an additional 71 million people into poverty.**

One personal story has stayed with me. In September 2022, in Dollow Health Referral Centre run by Trócaire in Somalia, I spoke with a mother who had just arrived with a critically ill baby. The infant girl was given the very best of care by our health team. But she died within two days. I will never forget that mother's grief.

Unfortunately, this is just one tragic story of many this year from Somalia and the Horn of Africa where a devastating hunger crisis, following years of drought fuelled by climate change, has caused extreme, life-threatening hunger for more than 20 million people.

Trócaire has been working in Gedo district, southern Somalia, since 1992 and has delivered essential health services, humanitarian assistance, education and livelihood support to more than a quarter of a million people every year. We are the only international

NGO to have remained in Gedo throughout its 30 years of insecurity and conflict. If we weren't there, countless children, who received treatment, would have died. Thousands would not be in school.

The Climate emergency is a catastrophe for many countries. In communities where Trócaire works, millions are in crisis impacted by ongoing droughts and heavy rains. In addition to our ongoing work with communities on sustainable livelihoods, we were represented at COP27 in November 2022 by our partners from across Africa. Launching a climate change policy document ahead of the start of the COP27 summit, we sent a strong message on the issue of Loss and Damage finance, urging Ireland to show leadership. In the final moments this pressure paid off and Ireland stepped up on behalf of the EU, to achieve agreement on a Loss and Damage Facility.

The failure to include a phase out of all fossil fuels in the final decision was a major setback as was lack of progress on climate finance. However, we will continue

to work towards climate justice with our local partners through evidenced based policy dialogue and livelihood approaches that build resilience.

Another concerning trend is the continuing erosion of civil society space in many countries where Trócaire works. Community organisations and advocates are facing systematic deepening oppression and poverty. In Nicaragua, Trócaire's registration was cancelled, along with the registration of hundreds of NGOs and civil society groups. Trócaire was forced to close its office in Nicaragua in February 2022 after 30 years. We are deeply disappointed that we can no longer provide critical support to the people of Nicaragua, and we are gravely concerned about similar autocratic trends in other countries.

But despite these challenges, there were some positive moments to note.

Axado and her 8-month-old daughter, Fatuma. Fatuma was admitted at Luug District Hospital, Somalia for anemia. Photo: Joy Obuya/Trócaire.



A highlight was Ireland's performance on the United Nations Security Council (UNSC). Our two-year term ended in 2022, and we can look back with pride on our contribution to global affairs. For a small state we exceeded expectations and were agile in responding to the unexpected. Ireland held the line where it mattered, putting its stamp on international relations.

Of huge significance was the passing in December 2022 of a new resolution, led by Ireland and the US, to exempt humanitarian actions from the stranglehold of sanctions. This should remove a significant barrier to faster, more effective responses to the needs of people impacted by crises.

It was also a historic year for the women of Sierra Leone with the passing of two ground-breaking gender equality acts. The Gender Empowerment Women's Equality Act 2022 established a 30 percent quota for women's participation in government for both appointed positions and elected positions. The Customary Land Rights Act also passed in 2022 guarantees women's equal rights and access to land and bans industrial development in protected, conserved or ecologically sensitive areas. The passing of these Acts is a proud moment for Trócaire and our partners who advocated for these laws and empowered the women of Sierra Leone to know their rights.

Of course, the past year's news headlines have been dominated by the illegal Russian invasion of Ukraine, where an estimated eight million people were forced to flee the country with a similar number displaced within Ukraine itself. Trócaire, through our partners in Caritas Ukraine, has provided essential humanitarian support to 110,000 people and we will continue to support the most vulnerable in this incredibly volatile situation.



Zainab Mariama Fofaneh, Salamatu Baba Kamara, Onita Mariatu Koroma and Kamara Hajaratu from the Port Loko District in Sierra Leone are running for elections in June 2023. Photo: Tolu J. Bade/Trócaire

Trócaire was well positioned to respond quickly and effectively through a local network of partners in a way that supported locally led development. Localisation is the shift in power relations between international and local organisations, both in terms of strategic decision-making and control of resources.

Localisation is increasingly recognised as the critical role played by local people in humanitarian response and development. Their cultural knowledge and connections to communities are major assets in delivering effective and efficient support to people grappling with poverty, emergencies, inequality or injustice.

Trócaire has worked in partnership with local organisations since our foundation. As leaders on localisation, (within the aid sector,) we believe the time is right for the sector as a whole to shift its mindset and operations towards a partnership model that puts local communities in charge of their own development. We have significantly ramped-up our work on supporting local partners to build their capacity, take a lead and ultimately deliver transformative change for their own communities.

In February, Trócaire joined forces with other Irish aid agencies in a united response to the devastating earthquake which killed thousands in Turkey and Syria. As a member of the Irish Emergency Alliance (IEA) Trócaire was one of the first responders, working with locally-led relief efforts.

Despite all of the challenges presented in 2022/2023, Trócaire – with the support of donors such as Irish Aid and with the extraordinary generosity of the public in Ireland – worked with local partners to help change the lives of 1.58 million people in 23 countries. This is something we can all be proud of.

This year, 2023 is very special for Trócaire as it marks its 50th anniversary. It will give us an opportunity to highlight our past achievements and to thank people for their ongoing support on our journey for justice – but more importantly, it is owned by our brave partner organisations, who work every day to promote and protect the human rights of their own communities.

Because only together can we create a just world.

*Caoimhe de Barra*

# GOAL 1: PROMOTE ACCESS TO JUSTICE

**Trócaire tackles the structural causes of poverty by supporting the protection and empowerment of individuals and communities.**

**Contributing to Sustainable Development Goals:**

Goal 1, Goal 10 and Goal 16



Since our foundation in 1973, Trócaire has endeavoured to support, protect and empower the world’s most at-risk communities. These communities often face a myriad of violations and injustices including forced labour, land grabs, attacks on human rights defenders, violence against women, and denial of people’s fundamental rights at work. We are also seeing significant environmental harms such as deforestation and destruction of biodiversity.

The world’s poorest people need access to land and natural resources to lift themselves out of poverty and enjoy fundamental freedoms, but too often their

rights are ignored or trampled upon.

Our Goal one work supported **88,646** people in five countries: **Guatemala, Honduras, Myanmar, occupied Palestinian territories and Israel (oPt-I) and Zimbabwe.**

Some 347 actions challenging impunity for violations were undertaken across our programmes in **Guatemala, Honduras and oPt-I** and over 9,000 actions were undertaken by citizens in Guatemala, Honduras, Zimbabwe and oPt-I to respect, protect and fulfil the civil, political and social rights of individuals and communities.

**Trócaire (Northern Ireland) contributed £0.3m to this Goal which was 4% of total group expenditure on Goal 1.**



José Chavez surrounded by African palm oil trees which were planted on his land in the Aguan Valley in Honduras. José is part of the Gregorio Chavez Campesino group who are protesting the palm oil plantations as they are creating devastating environmental impacts on the farmers’ lands and pushing them further into poverty. Photo: Gerardo Aguilar/Trócaire

The year was marked by the further erosion of democratic space by governments using restrictive policies and legislation.

Violations took different forms in different countries. For example, in **oPt-I** and **Zimbabwe**, counterterrorism and other restrictive laws were used to subject defenders and their organisations to repeated arrests, raids on their offices, interrogations, threats of closure and shutdowns.

This erosion of democratic space remains the main challenge to our goal one work.

Other obstacles include inadequate responses to abuses by countries, combined with the influence exerted by economic elites, corporations and often powerful local military.

Despite these challenges, Trócaire continued to work with partners, individuals and communities to effectively engage with leaders and duty bearers.

In addition, hundreds of at risk community leaders received supports, and many families were protected from forced displacement. Our advocacy work sought policy reform and access to justice with a number of successes.

### Examples of Impact:

- In **Guatemala**, we worked with indigenous women to strengthen their participation in political processes particularly at a local level. We supported a gender quota, providing child care support and adjusting meeting times to enable women to attend. As a result of these interventions, 1,071 indigenous women assumed leadership positions in community/partner organisations in 2022, working on resource rights issues.

- In **Myanmar**, despite the complex political and social context, 47 communities obtained rights to land and water. The Programme supported 92 actions to secure access and control of land and natural resources.

- In **Honduras**, Trócaire and partner CESPAD (Centro de Estudio para la Democracia) set up a new alliance with a view to support and address the criminalisation of land defenders, to promote access to land and land titles for indigenous communities, and to ensure the protection, conservation and reparation of natural resources.

- Honduran partners successfully campaigned for the release of criminalised environmental rights defenders, such as the Guapinol 8, and the passing of the Amnesty Law that led to the release of 228 political prisoners. Protective measures were obtained for 19 victims of violations and 55 legal cases were supported. Research on freedom of expression was also carried out in Honduras by partner Radio Progreso and submitted as part a special edition on Honduras in the annual Mesoamerican evaluation regarding freedom of expression.

- Also in **Honduras**, after years of legal action and lobbying, the Inter American Court of Human Rights (IACtHR) issued rulings against the State for the murders of political activists Herminio Deras and Humberto Sanchez. They are two of over 200 forced disappearances in Honduras between 1980 and 1995, who are presumed to have been the victims of extrajudicial executions and whose families still await justice. Trócaire partner

Comité de Familiares de Detenidos Desaparecidos en Honduras (COFADEH), supported the family on its difficult path of searching for truth and justice.

- In **oPt-I**, Trócaire's partner organisation Haqel and St. Yves continued to support hundreds of families to stay in their homes or access and/or benefit from their land. There are over half a million Israeli settlers now living in settlements built on Palestinian land in the West Bank. As settlements expand, Palestinian families have their homes demolished, or are unable to access their land. Israeli settlements are illegal under international law, and are a major obstacle to peace between Israelis and Palestinians.
- In **Zimbabwe**, partner Zimbabwe Peace Project (ZPP) documented and reported violations and injustices which garnered national media and public attention. 319 victims of violations obtained access to justice through 77 legal cases taken by partner, Zimbabwe Lawyers for Human Rights (ZLHR), including three communities saved from arbitrary evictions.
- Trócaire's partner organisations worked collaboratively with community groups to hold duty bearers to account on local and national commitments. A total of 14 cases were referred to ZLHR by ZimRights watchdog committees, while ZPP referred 310 cases to other local legal partners, ZLHR, Counselling Services Unit (CSU), and ZimNGO Forum as well as to the Zimbabwe Human Rights Commission. Some 93 victims of violations were supported with medical

services, and 82 of these also received psychosocial support.

- The referral system has improved access to legal, medical and psychosocial support by victims. Trócaire has created a platform for providing complementary services to the victims, as well as serving as a safety-net for community leaders who are invariably vulnerable.

### Looking Forward:

Trócaire will continue to ensure strategic priorities (Programme Strategy 2021-2025) are further embedded in programmes, such as holistic support to women community leaders, that is offering logistical, economic, medical and psychosocial supports) while maintaining investment in litigation.

A trend of growing inequality, weak governance and autocratic rule is evident across many contexts in which we work hampering programmatic interventions and partners ability to effect change. Power has shifted away from democratic

governments and institutions. Often transnational entities, such as large corporations, have greater power than states, affecting state accountability and citizen participation.

Our approach involves supporting local organisations to engage and challenge those in power to address structural issues that drive inequality, poverty and undermine rights and accountability. We will continue to pursue and advocate for more democratic and transparent governance.

We stand in solidarity with our partners as the restrictions to operate increase.



Juan Pérez Cac from the community of Palestina Chinebal in Guatemala is defending his land from palm oil producers. Photo: Simone Dalmaso/Trócaire.

# GOAL 1: PROMOTE ACCESS TO JUSTICE



## 6 COUNTRIES | 88,646 PEOPLE

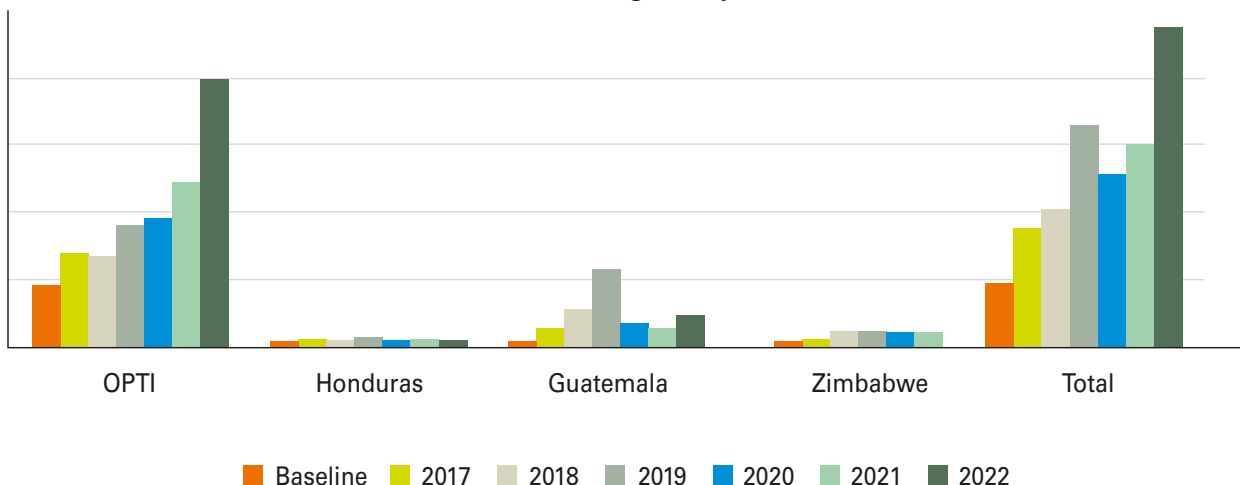
Number of people supported per country

Guatemala, 15,915	Nicaragua, 3,102
Honduras, 4,494	oPt-I, 54,748
Myanmar, 17	Zimbabwe, 10,370

The graph below shows the number of actions taken by men, women and communities in countries with goal one programming to access justice and assert their rights between 2016 and 2022. Actions include legal aid, dialogue and solidarity actions.

In total, 9,316 actions were taken by partners and programme participants in 2022 to assert rights and access to justice, of which 8,925 were individual actions and 391 were collective actions. In oPt-I, the number of actions increased in 2022 due to increased demands by rights-holders to assert their rights following higher numbers of forced displacements and the ongoing emergency situation and demolitions in the Masafer Yatta area of the West Bank. In Guatemala there was a 100% increase in the number of actions taken in 2022 due to the increase in criminalisation and persecution of human rights defenders.

**Total Number of Actions taken by Individuals and Communities targeted by Trócaire**



# GOAL 2: PROMOTING CLIMATE AND ENVIRONMENTAL JUSTICE

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

**Contributing to Sustainable Development Goals:**

Goal 1, Goal 2 and Goal 13



**Trócaire (Northern Ireland) contributed £0.6m to this Goal which was 5% of total group expenditure on Goal 2.**

One of the great injustices in the world today is the fact that those who contribute least to climate change are affected the most. This injustice and the responses needed are clearly articulated in Pope Francis' encyclical *Laudato Si* and informs our work internationally and in Ireland. Poor and marginalised communities are made even more vulnerable due to catastrophic climatic events, including droughts and floods. This fact was driven home in 2022 with the impact of drought on the lives of millions in the Horn of Africa. In addition, climate change is damaging our natural resources and contributing to the loss of biodiversity.

Trócaire supports impoverished and marginalised rural communities to sustain and enhance their livelihoods. We also help them influence policies and processes that affect their farms, enterprises and quality of life. We provide technical knowledge and resources to individuals, especially women, and their households and communities, to become self-sufficient in food, water, energy and income.

Last year, our climate and environmental justice work supported 278,082 people in nine countries: **Malawi, Rwanda, Zimbabwe, Ethiopia, Sierra Leone, DRC, Somalia, South Kordofan (Sudan) and South Sudan.**

This work included empowering women to participate in rural leadership in **Malawi, Rwanda, and Zimbabwe**, and ensuring women have power and control in agriculture and agrifood systems. This enhances women's well-being, and the well-being of their households, and creates

opportunities for economic growth, greater incomes, productivity and resilience.

Trócaire also helped communities, groups and farm organisations in **Zimbabwe and Sierra Leone** to access natural resources, affordable agricultural seeds, technical services and budgetary supports.

While countries faced delayed rains and other more severe climatic shocks such as storms and cyclones, successes include the fact that most Trócaire programmes in countries where we work on sustainable livelihoods achieved their dietary diversity targets in 2022. **Malawi, Zimbabwe and Sierra Leone** were on target, while **Guatemala** exceeded its target. Conflict and insecurity meant that **DRC and Ethiopia** didn't reach their targets.

In **Zimbabwe and Malawi**, the adoption of agroecology and the use of small grains helped households cope with storms and cyclones. Village Savings and Loans Associations (VSLAs) continued to support livelihood resilience.

Trócaire has supported partners to use their own power, voice and agency to become self-reliant and self-sustaining, including in **Sierra Leone** where partners such as Action for Advocacy and Development-Sierra Leone (AAD-SL) and Kambia District Development and Rehabilitation Organisation (KADDRO) have pursued funding opportunities independently. They both received EU grants in 2022 where Trócaire was a co-applicant. In early 2023, they received EU funding directly where KADDRO is lead and AAD is co-applicant.



Climate change is increasing the incidence and intensity of drought in Zimbabwe. Thandekile (31) is one of seven million people living in poverty in drought-prone southern Zimbabwe. Trócaire is supporting Thandekile and other families in her community through our partner Caritas Bulawayo. Photo: Barnaby Jaco Skinner/Trócaire.

In **Malawi and Rwanda**, Trócaire has facilitated collaboration between partners and local government structures. Trócaire has also facilitated and organised market links for partners in Malawi and Zimbabwe and engagement with private sector players in Ethiopia.

### Examples of Impact:

- In **Ethiopia**, 7,106 women saved over USD 520,000 through their membership of 299 Village Savings and Loans associations (VSLAs). This helped them diversify their businesses, and access additional financing when needed.
- In **Ethiopia, South Sudan and Somalia**, the introduction of agroecological practices improved food productivity, helping households meet their minimum food requirements. Local seeds planted by farmers, combined with new harvesting and seed preservation skills, led to increased yields and increased food security. In 2022, 91% of farmers in **South Sudan** reported preserving seeds for next season planting, up from 71% in 2018.
- In **Rwanda**, awareness of the dangers of biodiversity loss was raised amongst almost 6,000 men and women through the Community Led Planning and Management for Biodiversity Protection and Resilient Communities project.
- In **Zimbabwe** the introduction of diggers, threshing machines and solar driers reduced the labour needed to process small grain and other horticultural products through the Irish Aid Programme Funding phase II (IAPFII). For example, thrashers have reduced a day

to two days' work to just an hour's work.

- The Scottish Government - supported Climate Challenge Programme in **Malawi**, now in its second phase, supported the establishment of solar kiosks, helping small farmers adopt energy-efficient cooking stoves. Despite challenges such as Tropical Storm Ana (January 2022) and Cyclone Gombe (March 2022), the programme successfully adapted, although five participants lost their lives in Chikwawa district during Tropical Storm Ana in February-March 2022.
- The **DRC** programme reached 31,329 people (17,779 women and 13,460 men) in 2022 despite the ongoing conflict. The programme supported them with a mix of development, humanitarian and peace interventions to address long term needs and ongoing risks. New programme participants benefited particularly around small livestock and voluntary savings and loans.
- In **Ethiopia**, a Trócaire funded index-based livestock insurance (IBLI) project helped to offset the impact of drought which resulted in the deaths of at least 1.5 million livestock. Under the scheme 1,039 women-led households were able to insure milking cattle, and receive payment to provide feed, water, and access to veterinary practices for their livestock. During the year the project shifted focus from dairy to income-generating activities, supporting small farmers during the severe drought in having livelihood options available to them.

### Innovations

- There was a growing trend in 2022 towards using

Information Technology to help small farmers access market information. In **Sierra Leone**, we expanded the market information platform, AKISAID, to more smallholders, allowing them negotiate better prices for products. We have also seen a growing interest in monetising various wild food-based market systems in **Zimbabwe** like the Mopane worms; baobab fruit; and marula nuts, driving the care and proper conservation of these natural resources.

- Trócaire's application of a tool for measuring the transition to agroecology enabled farmers to assess several complex aspects of their holdings at once and re-design their farms, but also widened partners' and staff perspectives on possible solutions. There is increased readiness to apply not just ecological good practices but also agroecology's social, economic and political principles.

### Looking Forward:

Trócaire will continue to support communities to protect natural resources while enhancing local economies. We will work for transformational change in national, local and international food systems by advocating for greater support for agroecological systems, and for less subsidisation of unsustainable food systems which threaten the lives and erode the livelihoods of smallholders. This will help build greater resilience to the negative impacts of climate change and other shocks and stresses, avoiding migration and further vulnerability.

We will also continue to engage and gain further expertise for measuring complex agroecological systems as our community and NGO partners implement them.

# GOAL 2: CLIMATE AND ENVIRONMENTAL JUSTICE

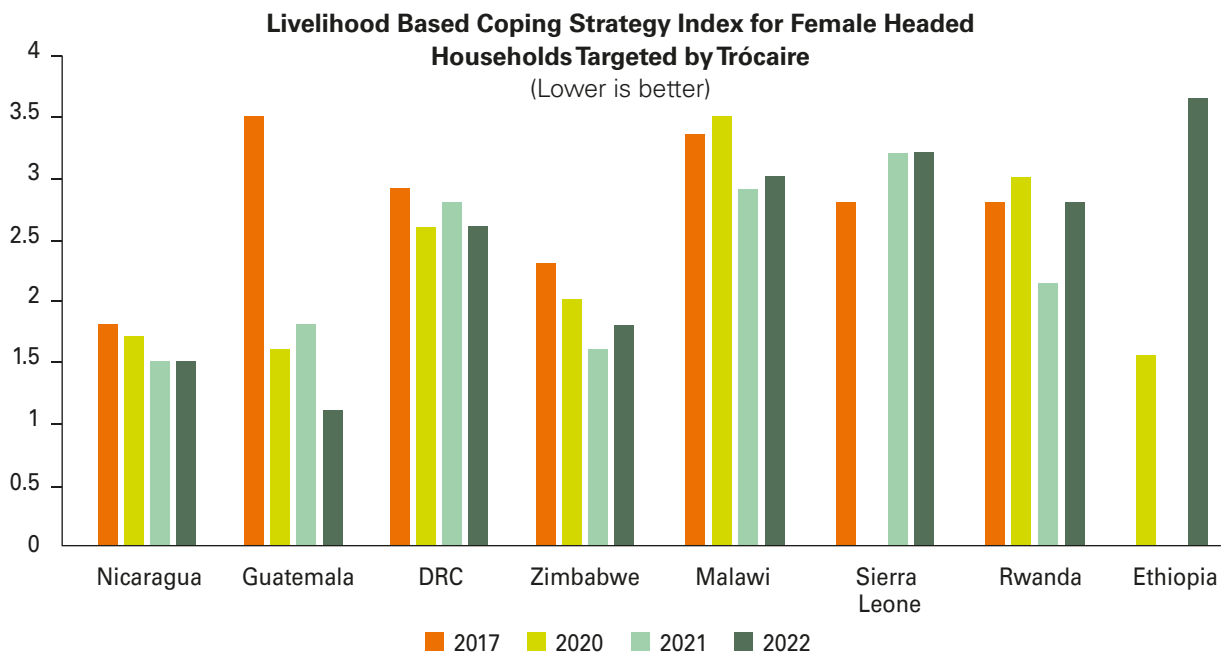


## 12 COUNTRIES | 278,082 PEOPLE

Number of people supported per country

DRC, 44,430	Malawi, 113,714	Sierra Leone, 4,164
Ethiopia, 47,542	Myanmar, 17,053	Somalia, 660
Guatemala, 5,647	Nicaragua, 5,815	Syria, 95
Honduras, 3,098	Rwanda, 17,723	Zimbabwe, 18,141

The graph below shows livelihood security among female - headed household as measured by the Livelihood-Based Coping Strategy Index (LbCSI), which uses researched indicators to identify if a household is food secure (1), stressed (2), in crisis (3) or in emergency (4). This was measured in eight countries in 2022. Three countries showed improvements on their 2021 results (the lower the rating the better), with progress made in Guatemala, DRC and Sierra Leone. The situation was unchanged in Nicaragua whereas livelihood security for female - headed households disimproved in **Zimbabwe, Malawi, Rwanda and Ethiopia**. Some of the reasons for this included higher food prices due to inflation, and the impact of conflict in Ethiopia and tropical storms and cyclones in Malawi in 2022.



# GOAL 3: SUPPORTING WOMEN AND GIRLS PROTECTION, VOICE AND LEADERSHIP

**Trócaire helps women and girls to increase their safety, psychosocial wellbeing, meaningful participation and leadership.**

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



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

Women and girls continue to experience widespread discrimination in every aspect of their lives, with sexual harassment and the threat of violence a daily reality for many.

This problem is compounded by poverty, conflict and climate change, factors which disproportionately affect women and deny them the opportunity to thrive, secure their rights and safeguard their families.

Trócaire believes that development cannot be achieved without challenging gender discrimination and injustice. We are committed to supporting women’s and girls’ protection, voice and leadership.

Our women’s empowerment programmes support women and girls to increase their voice and influence, and to lead in decision-making at family, community and national level. We work to reduce the risk of sexual and gender-based violence (SGBV) and to provide high quality support to survivors and those at risk of SGBV.

With our partners, we work with communities, authorities and service providers to challenge systemic gender-based discrimination and gendered norms that limit women’s and girls’ potential.

In 2022/23, our work under this goal area supported 232,139 people in 15 countries: **Honduras, Guatemala, Nicaragua, Costa Rica, oPt-I, Zimbabwe, Sierra Leone, Rwanda, Malawi, Ethiopia, DRC, Myanmar, Lebanon, Somalia and South Sudan.**

## Examples of Impact:

- In 2022, 279 self-help groups were functional in **Ethiopia**. Women who participated in leadership and decision-making activities reported feeling more confident and believing their voices are being listened to. Other positive outcomes included the establishment of water points, the setup of stalls for income-generating activities, the installation of street lighting, and the obtaining of land for offices for associations and women’s groups. The women continue to apply pressure on the government for accessible education and health care in their communities.
- To improve gender-based violence (GBV) health and referral services and related psychosocial support in **Ethiopia**, needs-based material and capacity strengthening was provided to medical staff, police and officials from the Ministry of Women and Children Affairs. As a result, a GBV ward was established and equipped in Moyale Hospital and staff are now implementing a survivor-centered approach.
- In **Guatemala**, our partner Asociación por Nosotras Ixmukané provided holistic and survivor-centered responses to 158 GBV survivors. This included provision of resources and supporting economic enterprises in line with women’s needs. Healing support utilising indigenous peoples’ knowledge was also



Members of the Tataetama Farmers Association. This association is one of the 45 community farmers associations in the Kambia district of Sierra Leone that are supported by Trócaire partner KADDRO with EU funding. In three years, the group has championed women's empowerment in the community by providing loans to women who are faced with expenses related to health or the education of their children or who intend to invest in business activities. Photo: Edward Kamara/Trócaire.

provided for women survivors of violence. Counselling for SGBV survivors was provided in a culturally sensitive manner using, for example, alternative therapies in line with indigenous Mayan practices. During this six - year programme, more than 653 women were supported in economic empowerment.

- In **Guatemala** coordination between Ancestral Authorities and the Council of Midwives continued to be strengthened to ensure access to comprehensive health care and justice in cases of violence against women. This culminated in an official decree in March 2022 that recognises the dignity and value of Guatemalan midwives and their work in supporting women in communities.
- In **Myanmar**, 93% of women and 100% of girl participants in Women and Girls Centres/

Spaces reported that they improved or maintained their coping capacity. This is a particularly strong result in light of increased conflict and protection risks. Over the course of the programme women reported increased confidence to influence household and community decision- making. This enables them to participate in life outside the home, adopt new agricultural practices, challenge gender norms and have confidence to fight for their gender equality.

- In **Zimbabwe**, gender relations have been improved at community level, with community cooperatives such as gardens and water points established where women and men are sharing power more equitably. Women have told us that they feel safer in their community as men progressively adopt gender-equitable attitudes and practices.

- In **Zimbabwe**, support included financial literacy, marketing, and business management skills training, along with community programmes to help men and women understand the benefits of women's participation in household decision-making processes, ownership, control and management of household income. The impact went beyond household and community levels. Collaboration between the programme and district-level duty bearers increased the efficiency of violence against women and SGBV prevention and response efforts in the districts.
- In **Malawi**, there has been a significant reduction in harmful cultural practices that put women and girls at risk of violence. Data collected at community level indicates that the programme positively contributed to

increasing women's level of perceived safety. This positive impact was attributed to the use of the "SASA! Faith" approach, a community programme designed to shift the underlying cultural and patriarchal norms which are understood as creating inequality and GBV.

- Survivors of violence were also provided with access to support through a helpline, with access to legal services and psychosocial support services. In 2022, more than 4,000 women and girls received a response package, through the helpline, legal aid or face to face psychosocial and/or trauma counselling.
- Women and girls actively engaged in a community-led approach adopted in **Somalia** -and assisted in the management of the women's centres. All survivors of rape, intimate partner violence and female genital mutilation (FGM) presenting at our health facilities received appropriate healthcare provided by trained medical professionals, along with psychosocial support, dignity kits and general health education. Safe spaces and comprehensive case management and psychosocial supports have been effective in enhancing recovery, improving access to services and reducing stigma.
- Through the partnership model, the Ethiopia country programme supported 15 partners in the country with a range of safeguarding supports which included developing codes of conduct, establishing feedback and complaints handling

mechanisms, and developing organisational commitments towards protecting the people we work with from harm and exploitation.

### Innovation:

- In **Rwanda** adaptations introduced to mitigate the challenges of Covid-19 were consolidated. These included the digitalisation of village savings and lending which helped members save and lend money using a mobile platform application. This enables women to save, receive and pay back loans on their mobile phones.
- Trócaire finalised, translated and rolled out the 'INSPIRE' guide and toolkit – providing resources to partners to enhance psycho social support (PSS) for women and girls in multiple countries and contexts.

### Policy wins:

- In **Zimbabwe**, advocacy supported by Trócaire's partners, Musasa, led to the criminalisation of, and enhanced mandatory sentencing for SGBV, the criminalisation of child marriage, and the recognition of GBV services as essential during emergencies.
- In **Sierra Leone**, advocacy work driven by Trócaire and partners culminated in the passage of two ground-breaking gender acts. The Gender Empowerment Women's Equality Act 2022 established a 30% quota for women's participation in government for both appointed positions and elected positions.

The Customary Land Rights Act 2022 guarantees women's equal rights and access to land and bans industrial development in protected, conserved or ecologically sensitive areas.

### Looking Forward:

We will continue to implement programmes that remove obstacles, foster opportunities, and increase the voice and leadership of women and girls in decision-making spaces.

We will focus on supporting women-centered organisations and networks engaged in coordination, networking, advocacy, and leadership for gender equality, and on the initiation and scale up of innovative, evidence-based approaches to challenge harmful social norms that limit women's and girls' voice and leadership.

We will maintain attention to quality, and will adapt our approaches to ensure contextually-appropriate activities including in fragile and conflict-affected contexts. We will also continue to build SGBV response capacity and ensure quality services and, given the rising level of emergency responses in our most climate-affected countries, we will put a particular focus on SGBV response capacity in emergencies.

At all times, we will strive to ensure that our emergency responses are integrated with, and support, our long-term development work.

# GOAL 3: WOMEN'S EMPOWERMENT



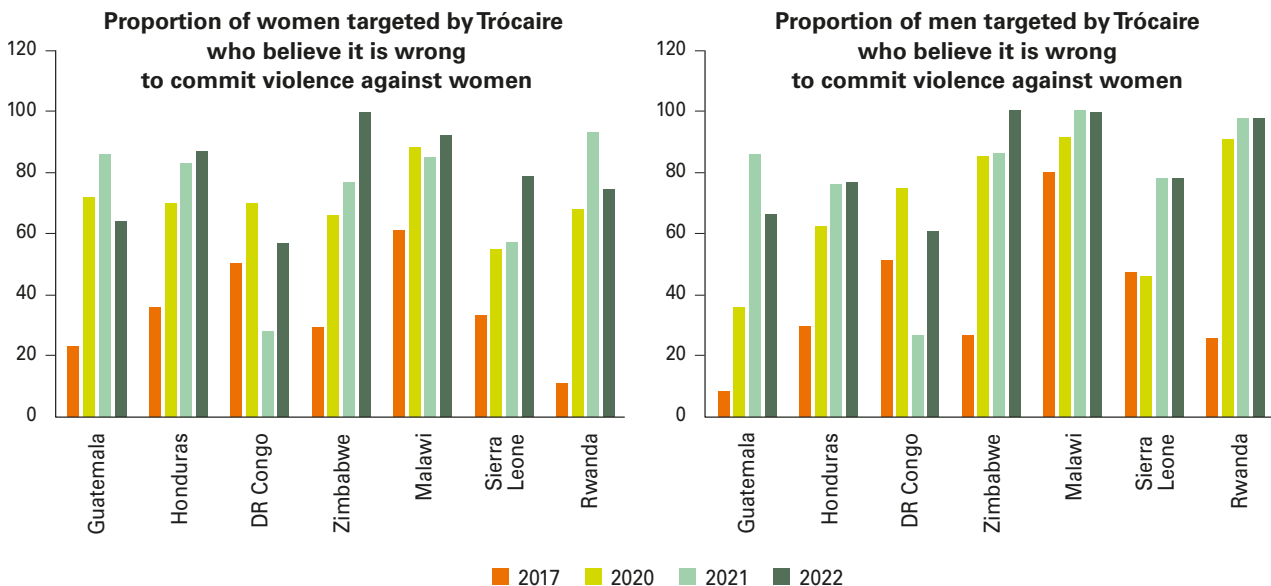
## 12 COUNTRIES | 232,139 PEOPLE

Number of people supported per country

DRC, 35,960	Malawi, 69,999	Sierra Leone, 12,350
Ethiopia, 14,253	Myanmar, 18,206	Somalia, 25,106
Guatemala, 3,686	Nicaragua, 501	Syria, 111
Honduras, 3,462	Rwanda, 4,320	Zimbabwe, 44,185

The graphs below show the percentage of women and men participating in our gender programmes who hold beliefs that lead to gender inequality and gender-based violence. This was measured in seven countries in 2022 (**Honduras, Guatemala, DRC, Zimbabwe, Malawi, Sierra Leone and Rwanda**). Substantial progress has been made in all countries since the programmes commenced in 2017, with five of the seven countries showing progress since 2021, with the exceptions of Guatemala (for both women and men's perceptions) and Rwanda (for women's perceptions). Where the progress has been made, this has been credited to consistent and continuous sensitization of communities, against negative social norms that promote violence against women and girls.

While progress was made towards achieving our targets in **Guatemala**, it is a challenging landscape due to the strong sexist cultural patterns rooted in society, which enable GBV to be perpetrated with impunity. Empowering women to recognise violence as not acceptable or normal does not automatically free women from experiencing violence, and working with men on this topic can be effective but resource intensive and slow. There is a recognition that working with men and communities is important in addressing this ongoing challenge, and that sustained, long-term community engagement is essential.



# GOAL 4: SAVING LIVES AND PROTECTING HUMAN DIGNITY

**Trócaire supports locally-led humanitarian responses to save lives, reduce suffering and ensure human dignity is protected.**

**Contributing to Sustainable Development Goals:**

Goal 1, Goal 2, Goal 3, Goal 5 and Goal 6



**Trócaire (Northern Ireland) contributed £4.2m to this Goal which was 11% of total group expenditure on Goal 4.**

In 2022, Trócaire and local partners continued to support communities facing multiple and compounding crises in already fragile and conflict-affected states including **Afghanistan, Brazil, DRC, Ethiopia, Guatemala, Honduras, Indonesia, Lebanon, Madagascar, Malawi, Myanmar, Pakistan, Philippines, Rwanda, Sierra Leone, Somalia, South Sudan, Sudan (South Kordofan), Syria, Ukraine (also in Poland, Romania, Czech Republic) Yemen and Zimbabwe.**

Last year, our work under this goal supported 1,123,483 people in 20 countries.

The crises we responded to had two main causes: Conflict and Climate Change.

Conflicts intensified across several countries including **DRC, Ethiopia, and Myanmar**, displacing huge numbers of people, increasing demand for already significant humanitarian supports and stretching existing resources.

In the Tigray region of **Ethiopia**, a truce was reached in March 2022 after 17 months of fighting that killed hundreds of thousands of people. It was not until November 2022 that we could access the area and begin assisting people whose lives have been destroyed by the conflict.

Russia invaded **Ukraine** in February 2022 creating a major humanitarian crisis that grew in scale as the conflict evolved. A year later, nearly 8 million people had left the country and 6.5 million were internally displaced.

Climate change has been an increasingly significant driver of humanitarian crises and displacement, clearly

demonstrated by severe floods in **Pakistan** and the devastating drought in the Horn of Africa in 2022.

The Horn of Africa faced an unprecedented drought with five consecutive failed rainy seasons, heralding the worst drought in 40 years. Up to 26 million people in the Horn of Africa are gripped by crisis levels of hunger, with famine predicted in parts of **Somalia**. The lack of water and pasture killed millions of animals leaving many households destitute. The severity of the drought in the Horn of Africa saw increased numbers of children admitted to Trócaire - supported health facilities in **Somalia and South Kordofan (Sudan)**.

Another key challenge we faced in our humanitarian programmes was market and price volatility. In **Lebanon**, due to high levels of inflation and currency depreciation, incidents of civil unrest and protests were reignited. Global food price increases and inflation, partly driven by the war in **Ukraine**, affected budgets in many places and certain activities had to be scaled back as a result.

### Examples of Impact:

- Humanitarian assistance was provided to 1,123,483 vulnerable women, men and children. A range of assistance and services were provided including water and sanitation, nutrition, health, food security and support to survivors of gender-based violence (GBV). All people affected by disaster or conflict have a right to receive protection and assistance to ensure the basic conditions for life with dignity.

- We introduced a new initiative in 2022 to ensure local partners were ready to respond quickly to sudden emergencies, pre-positioning funding with them in advance of crises. As a result, our **Malawi** partner, Centre for Integrated Community Development (CICOD), was one of the first responders to Cyclone Ana in 2022. CICOD was able to reach communities with water and sanitation in line with the needs outlined in the district's rapid assessment and helped to prevent outbreaks of water-borne diseases. In addition to providing humanitarian relief, communities were assisted to strengthen their agriculture and health systems and to rebuild their livelihoods in areas such as food production and income generation.
- In response to the invasion of Ukraine, Trócaire is supporting partner organisation Caritas within Ukraine and in neighbouring countries to assist 108,696 people. Those displaced within **Ukraine** are supported with food, water, hygiene supplies, basic family medicines, temporary stay shelter, resources for warm housing and psychosocial support services for children and families to cope with the stress of displacement. Caritas in neighbouring countries assists Ukrainian refugees with cash assistance; food aid; information on support available; assistance in finding shelter; psychological support for adults and children; language lessons; and other activities to help them integrate into their new environments.
- In **Somalia**, the Global Acute Malnutrition (GAM) rates in 2022 remained high in the three districts in Gedo at 14.5% in children under five years of age. The programme doubled nutritional treatment participants to 37,000 in 2022. Rising demand for nutrition services was successfully met through the community-based approach that supported families to enrol their malnourished children in the nutritional centres.
- From June to October 2022, **Pakistan** was hit by record-breaking floods that claimed more than 1,700 lives, submerged a third of the country, and affected 33 million people. Trócaire supported Caritas Pakistan to provide 3,882 men, women and children in affected communities with food, water, sanitation and household items.
- In **South Kordofan**, 22,164 children were screened for malnutrition and 3,715 children received subsequent treatment.
- Resistance to the military coup in **Myanmar** continued throughout 2022 and the military responded with extreme violence against the civilian population. Junta forces attacked local villagers with heavy artillery, and abducted and killed civilians. Many people fled their homes in search of safety. Trócaire supported displaced people with rudimentary shelter, food, water, and dignity kits for women and girls. In total, 117,426 people received support from Trócaire's partners in conflict-affected areas of Myanmar.

## Looking Forward:

The number of people in need of humanitarian assistance and support to protect and promote their right to live in peace and dignity has been steadily increasing over the last few years. In 2023, the number of people in need is predicted to be 25% more than the previous year.

In early February 2023, a deadly earthquake of 7.8 magnitude caused devastation in **Syria**. Trócaire is supporting Caritas Syria and other agencies in the response effort to provide immediate food and shelter to 20,000 people affected. In the medium term the response will support people's recovery, helping them rebuild their homes and re-establish their livelihoods. Provision of psychosocial support will also be an important element to assist people deal with the personal impact of the earthquake on their lives and help them move forward into the future.

The war in **Ukraine** continues unabated and Trócaire will support Caritas in **Ukraine** to meet the immediate needs and to protect the human rights of conflict-affected people, especially on the frontline and in newly liberated areas.

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The number of people in need of humanitarian assistance and support to protect and promote their right to live in peace and dignity has been steadily increasing over the last few years.

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In 2023, a sixth failed rainy season is now predicted in the Horn of Africa. It is clear that additional emergency food and nutrition support will be required. The scale and length of this crisis has highlighted the need for further resilience building and for communities to access support in the face of the devastating impacts of the climate crisis through a loss and damage fund.

In the north of **Ethiopia**, the signing of a comprehensive peace agreement in November 2022 has enabled access to assist the population to begin to recover from two years of war. Trócaire will focus on assisting women and girls affected by gender-based violence during the conflict. We will also support and work with the community to move towards recovery.

Violent conflict continues to take a heavy toll on civilians in **DRC** and **Myanmar** with families displaced and in need of life-saving activities in conflict - affected areas. We will do all that we can, with the resources available, to support people affected in these countries.



Trócaire staff Samah Ghamrawi and Catherine Devine with Syrian refugees Samer (13), Salma (10) and Roula (8). The family have been living in a Syrian refugee camp in Lebanon after they were forced to flee from their home. Trócaire is supporting refugees in the camp through our partner SAWA. Photo: Hazar Al Zahr/Trócaire.

## GOAL 4: SAVING LIVES



# 15 COUNTRIES | 1,107,326 PEOPLE

Number of people supported per country

DRC, 61,282

Ethiopia, 92,908

Guatemala, 8,774

Honduras, 8,343

Lebanon, 11,963

Malawi, 63,093

Myanmar, 117,426

Rwanda, 1,546

Sierra Leone, 1,345

Somalia, 461,476

South Sudan, 14,075

Sudan, 153,565

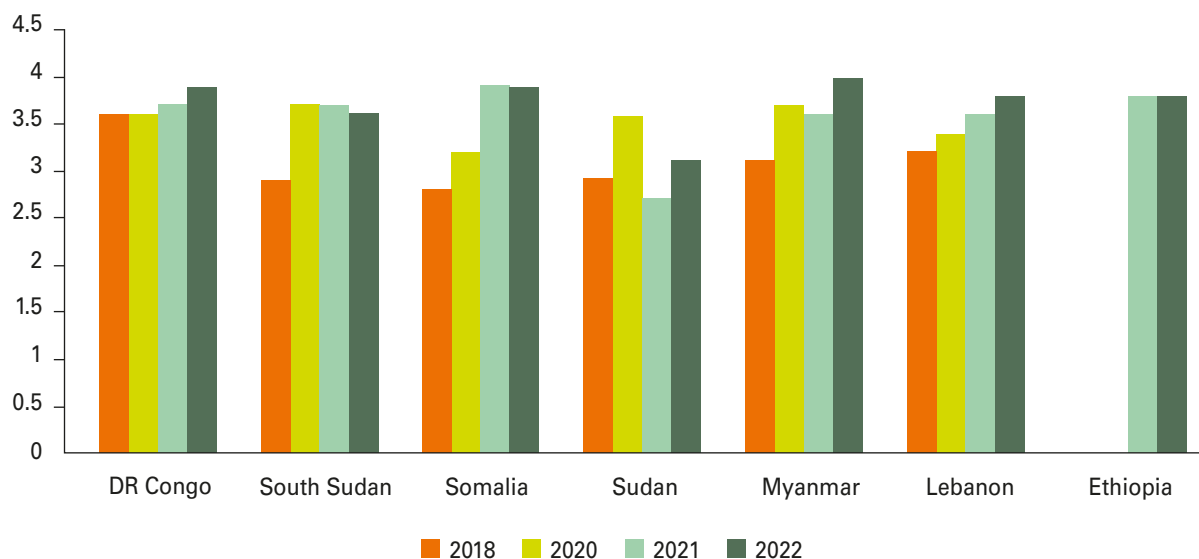
Syria, 1,684

Ukraine\*, 108,696

Zimbabwe, 1,150

The graph below shows the level of satisfaction with the assistance provided by Trócaire to people supported in our Humanitarian programmes across seven countries in 2022, compared to previous years. Satisfaction is ranked on a scale of 1–4, (1 not satisfied and 4 very satisfied). The scores indicate high levels of satisfaction with satisfaction increasing in four countries, remaining at high levels in Somalia and Ethiopia and decreasing slightly in South Sudan. The slight drop in satisfaction levels in South Sudan is largely due to delays experienced in the provision of agriculture inputs (seeds and tools). The inputs were provided within the right planting time though delays were experienced due to supply chain issues arising from the war in Ukraine. In Lebanon, feedback received from communities in 2021 helped inform the response in 2022 and this contributed to the increase in the satisfaction scores.

Community satisfaction with humanitarian support provided



# GOAL 5: MOBILISING AND EDUCATING IN IRELAND TO ACHIEVE GLOBAL JUSTICE AND THE ERADICATION OF POVERTY

## Contributing to Sustainable Development Goals:

Goal 1, Goal 2, Goal 5, Goal 13, Goal 15, Goal 16 and Goal 17



**Trócaire (Northern Ireland) contributed €0.5m to this Goal which was 16% of total group expenditure on Goal 5.**

Engaging shared value communities of supporters, stakeholders and influencers is key to realising our vision of a Just World. Shared value communities include; parishes supporting humanitarian needs, schools advocating human rights, interest groups for women’s empowerment or climate change and others who care about the same issues that we do. We aim to grow and nurture relationships with shared value communities. To connect, engage and to mobilise them to act together for change. Building or connecting with diverse and dynamic communities of change helps us to increase our reach.

As part of our dual mandate Trócaire is committed to fostering a culture of solidarity with vulnerable communities around the world. Raising awareness of the causes of crisis is a key part of our mission, as is educating, inspiring and mobilising multiple audiences, including people in Ireland, north and south, to take action in the name of global justice.

We undertake a variety of actions to influence change. Through our advocacy and campaign work last year we pushed for stronger political commitment to overseas development aid in Ireland, the UK and the EU. Advocating for those affected by human rights, climate change, conflict and inequality was also core to our work. Our extensive volunteer and church networks were used to target and influence change. In addition, we worked with educators and students in schools to raise awareness of global justice issues and to provide high-quality educational resources.

## Key successes

- Gained UK Aid Match support from the UK government for the Lenten Appeal 2022 resulted in an extra £2 million for our work in Zimbabwe
- 130 school visits during Lent 2022 engaged 11,000 students
- 52 parishes in Northern Ireland organised sales of Trócaire Gifts raising more than £100,000

Caoimhe de Barra, Trócaire CEO, Monica McWilliams and Maudí Tzay Patal an indigenous Mayan human rights defender from Guatemala who works for Trócaire’s partner ECAP at our ‘Evening with Monica McWilliams’ event in the MAC which was hosted by Gerry Kelly. Photo: Justin Kernaghan/Trócaire





Jeannie McCann, Trócaire's campaigns officer in NI, with volunteers Teresa Hill, Eileen Treacy and Anita McNabb who all contributed to the 'Threads for Corporate Justice' tapestry at the launch in Ulster University, Belfast. Photo Justin Kernaghan/Trócaire.

- Development education workshops delivered to 120 student teachers in Northern Ireland
- In the all-Ireland Trócaire Gamechangers programme, Loreto College in Coleraine scooped first prize in the Post-Primary category and Groggan Primary School in Randalstown achieved second prize in the Primary category

Last year saw a continuation of appalling violations and environmental harms perpetrated by corporations across the world. In countries where Trócaire works, we witnessed corporate activities leading to land seizures, deforestation and the poisoning of rivers. This led to people driven further into poverty. Many who stood up to defend their lands were harassed, intimidated, and even murdered. One advocacy and campaigns focus was for strong legislation at EU level to stop these abuses.

In addition, we engaged last year with key decision-makers on climate change and environmental justice, sustainable food systems, protection of people in crisis situations and improved funding for overseas aid. In relation to climate change which has been a major contributing factor to poverty levels in the countries where we work, after years of work by Trócaire and other civil society groups, global leaders agreed at COP27 to the establishment of a Loss and Damage Fund to enable the poorest countries to rebuild and recover from climate impacts.

Pivotal in our work across many areas of outreach is our extremely committed group of volunteers who give very generously of their time in support of our work. Our thanks as ever goes to them for helping us to reach ever more people with our message of hope and solidarity.

Our relationships within the Catholic Church continue to be key to the success of our work throughout the whole year but particularly during our Lenten and Christmas Appeals.

Our annual Ash Wednesday Mass at St. Mary's Church, Belfast was celebrated by Bishop Noel Treanor and marked the start of the Lenten Appeal. Over Lent 2022 our staff and volunteers spoke at 32 masses across 11 parishes reaching over 5,000 people. This level of reach was still quite low compared to pre-Covid times and was due largely to the fact that parishes were still exercising some caution and restrictions in relation to external speakers. Support from within the parishes however remained strong with many parishes using our Church resources and promoting Trócaire as much as ever with their parishioners.

As Lent 2022 was a year in which we had UK Aid Match (UKAM) funding, it was imperative that funds were returned in a timely manner to allow us to meet the UKAM deadline and it was thanks to the hard work of the Diocesan Office staff and the volunteers in the parishes who count the donations, that we met that deadline and actually surpassed our £2 million target of matched funding for our Zimbabwe programme. We are also hugely grateful for the support given to us every year by our NI Bishops and our very committed Diocesan Representatives, who take every opportunity to promote the Lenten Appeal and encourage their fellow clergy to support it in every way they can.

Our engagement with schools over the Lenten period likewise was slightly down on pre-Covid years, but nevertheless we still spoke in 130 schools reaching around 11,000 students over the pre and post-Easter period.

Another key period of the year for our Church engagement is

during the Christmas period when a number of parishes support through the sale of Trócaire Gifts of Love. 52 parishes organised gift sales raising approximately £103,000 which was one third of the overall campaign income. 22 of those Gift sales were organised by Trócaire volunteers with the other 30 being organised by parish priests or a parish representative.

Beyond the incredible generosity of our parishes raising funds for our work over Lent and Christmas, our engagement with Church throughout the year has been focused largely around the Laudato Si encyclical. In November we were invited to present to the Causeway Coast Peace Group on Environmental Justice and Ecological Conversion, which gave us the opportunity to explore the implications of the Laudato Si encyclical in our own lives and communities with a group of 30 participants from different churches in the area.

Our Remembrance Mass in November, which remembers donors and supporters who have

passed away, was celebrated in St. Mary's Church, Belfast by Bishop Noel Treanor and Fr Tim Bartlett. This remains an important event in the annual calendar and gives us the opportunity to meet with families of deceased donors and to remember the important contribution of their family member to our work.

Global Citizenship Education is a vital component of our outreach work reaching students and educators through our resources which integrate areas of the national curriculum as well as the delivery of face to face and online workshops for students and pre-service and in-service workshops for teachers/educators.

Throughout the year pre-service workshops were delivered to 120 student teachers in both St Mary's College and Stranmillis and in-service workshops were delivered to 20 students and youth leaders as part of a partnership with GAISCE (Irish Presidents Award) and The Duke of Edinburgh Award.



Clonard Monastery was packed for our 'Hope Springs Eternal' concert in May 2022 featuring renowned soprano Margaret Keys who performed together with 'The Priests' and the choir of St. Dominics Grammar, Belfast. Photo: Justin Kernohan/Trócaire



Trócaire Ambassador and GAA legend Oisín McConville launched the Christmas Appeal which focused on the plight of Syrian refugees living in camps in Lebanon. Photo: Justin Kernaghan/Trócaire

A key part of our Development Education work in Ireland is focused on two flagship programmes – ‘Gamechangers’ and ‘The Right Focus’.

Gamechangers encourages students to explore the Sustainable Development Goals through gaming and to create a game (card game, board game, computer game) based on their learning. Students and their teachers take part in Trócaire led workshops to support their learning and games development and those who wish can enter their creations in our annual Gamechangers Competition. The 2022 competition culminated in a final exhibition of shortlisted games in the Lighthouse Theatre in Dublin in May with the winners being decided by student peers who had a chance to play the games throughout the day. In NI 128 students from seven schools took part in the programme with Loreto College, Coleraine scooping first prize in the Post-Primary

category and Groggan Primary School in Randalstown achieving second prize in the Primary category.

The young people who take part in this programme not only learn about global justice issues themselves but they also become peer educators, asking their fellow students to test out and play their games and in doing so are increasing awareness through play.

Two schools from NI took part in The Right Focus Programme where students are asked to produce a short documentary based on an area of the Sustainable Development Goals and are again supported in this learning by workshops with our Development Education team. Again the standard of work produced was of an exceptionally high quality with St Dominic’s Grammar Belfast winning with an overwhelming majority with their documentary called ‘Stand Up’.

The students who produced the documentary had the opportunity to showcase their work at the joint Education/Campaigns event at the Belfast Feile which was a wonderfully rewarding experience for them, their parents and their teachers.

Our partnership with Eco-Schools continues to go from strength to strength and remains vitally important in enabling us to extend the reach of our global citizenship education throughout the region, including to schools beyond the Catholic Maintained Sector. We were delighted that two of the entries to our Gamechangers competition were from schools in the Controlled Sector, showing us that global citizenship education is something that has the capacity to engage all people and transcend boundaries.



Students from Loreto College, Coleraine with Sorcha Fennell and Mary Coogan from Trócaire. The school won first prize in the Post-Primary category at the 2022 Gamechangers Competition.

Furthermore, through the cluster events for teachers that Eco-Schools organise in each of the seven council areas, we were able to talk to around 100 teachers about our work and showcase our education resources.

In 2022, Trócaire’s communications activities continued to effectively highlight issues relating to global justice and to engage the public in Northern Ireland through online and offline channels and through extensive media coverage. The communications team successfully collaborated with journalists and ambassadors to tell compelling stories about the impact of Trócaire’s work and that of our partners.

Trócaire’s social media presence continued to grow throughout the year, with a focus on visual engagement and ethical storytelling. This resulted in high digital engagement, which helped to deepen audiences’ understanding of Trócaire’s mission and objectives.

Communications highlights included very strong PR campaigns for the Lent and Christmas Appeals. The communications team played a pivotal role in attracting UK Aid Match funding for the Lenten Appeal 2022. Other issues and events that received coverage included the climate emergency, vaccine equity, business and human rights, the crisis in Ukraine, our Clonard concert, Monica McWilliams event, Poetry Ireland collaboration, Eco-schools, our Gamechangers programme and the John Paul II Awards.

### Looking Forward

2023 is going to be a special year for Trócaire as we mark our 50th Anniversary. Our outreach with schools and parishes will largely focus on showing people the enormous impact their support has had over the past half a century. We will leverage this milestone to highlight the impact of our work and raise awareness about the importance of global justice issues. Trócaire will continue to prioritise social media engagement and visual, ethical storytelling as key components of its communications strategy. Our 50th anniversary will also provide a unique opportunity to share stories of impact and maximise media engagements.

# LOCALISATION IN ACTION

Trócaire continues to deliver on its Partnership and Localisation Strategy (2021-2025), building on its 50 years of working in partnership. We remain committed to ensuring that Trócaire fulfils its commitment to localisation while inspiring sectoral transformation, in solidarity with local partners and peer agencies.

Trócaire's Nairobi-based Global Hub on Partnership and Localisation, supported by Irish Aid, leads on the operationalisation of our Partnership and Localisation Strategy. The Hub is a technical unit that supports all Trócaire staff to not only understand what localisation is, but how they can apply this concept to their work with local partner organisations.

Trócaire became a Signatory to the Grand Bargain in 2022, which marked an important milestone to help advance localisation across the humanitarian, development and peace system. At the Grand Bargain's Annual Meeting, Trócaire made several commitments, including continuing to uphold a high percentage of our funding that flows directly to local partner organisations, ensuring this

remains well above the Grand Bargain's 25% commitment of direct (as possible) funding to local organisations. Trócaire also committed to supporting local partners to engage in more meaningfully dialogue on localisation at country level.

As a Signatory of the Charter for Change (C4C), Trócaire played an active role in supporting country-level discourse on localisation in **Kenya, Lebanon, and Sierra Leone**. At the C4C's Global Annual Meeting, Trócaire facilitated a panel discussion with local partners from **Kenya, Myanmar, Sierra Leone and South Sudan** to reflect critically on the progress and challenges that international NGOs have faced in meeting the C4C commitments. Trócaire remains committed to finding

practical solutions to minimise barriers and create an enabling environment for localisation in the countries where we work.

## Action:

Trócaire took several pragmatic steps to promote localisation internally as an organisation. These include:

- **Developing a new policy on Partner Indirect Cost Recovery.** This policy, with donor authorisation, allows Trócaire to share 50% of indirect costs received from donors with our local partners. This will support partners to meet their institutional needs and promote their organisational resilience over time. Currently, Trócaire is one of only a few organisations to implement such a progressive policy.
- **Establishing a new approach to capacity strengthening.** This new approach encourages partners to allocate 5% of their project budgets to their organisational capacity strengthening needs, provided that institutional donors allow for such costs. The approach provides greater autonomy to partners to identify and respond to their needs, with the aim of promoting organisational resilience and the sustainability of their work.



Trócaire's Yvonne Muto and David O'Hare with members of the Mutare diocese and Trócaire partner, the Catholic Commission for Justice and Peace (CCJP) in Zimbabwe. Photo: Barnaby Jaco Skinner/Trócaire.



The Kambia District Development and Rehabilitation Organisation in Sierra Leone. Photo: Trócaire.

- **Establishing new performance indicators.**

Trócaire established four new organisational Key Performance Indicators (KPI) that will help track progress against key localisation commitments over time. These KPIs focus on partners' capacity strengthening and supporting partners to access direct funding from donors.

### Examples of Impact:

- Trócaire published innovative research on Working in Partnership: A Local Approach to Strengthening Safeguarding Systems.
- Trócaire reviewed and updated its Partner Capacity Assessment and Support Framework and began rolling out the revised tools and guidance at country level.
- In collaboration with six other INGOs, Trócaire spearheaded an initiative on due diligence passporting, with the goal of streamlining due diligence processes for local organisations.
- In partnership with UNFPA (United Nations Population Fund), Trócaire supported women-centred organisations (**Women for Change in South Sudan and Active**

### in Development Aid in Somalia)

to co-chair interagency groups on GBV - GBV cluster groups.

- Trócaire established a Partner Advisory Group to ensure local partners provide strategic oversight and guidance to Trócaire's work on partnership and localisation.
- Trócaire conducted a global partner survey across all the countries we operate in to obtain feedback on how Trócaire's partnership model can be further strengthened.
- In response to advocacy conducted by Trócaire in **Sierra Leone**, the European Union delegation committed to supporting local actors to apply as lead applicants in their calls for proposals. Trócaire supported two local partner organisations (**Action for Advocacy and Development – Sierra Leone and Kambia District Development and Rehabilitation Organisation**) to successfully apply for €750,000.

### Looking Forward:

In the coming year, Trócaire will deepen its engagement with the Grand Bargain and Charter for Change, advocating for the

continuity of the Grand Bargain beyond its end date in June 2023.

Trócaire will launch exciting pieces of research on its pre-positioned funding model, which enables local groups to respond more rapidly to emergencies, and a resource package that will support the leadership of women-centred organisations in coordination structures.

Further, Trócaire will track progress against its new organisational KPIs and approaches around indirect cost recovery and capacity sharing. Trócaire will also follow up on recommendations emerging from its global partner survey with the goal of strengthening its partnership model further.



Ahmed Ibrahim Abdi, CEO of Arid Lands Development Focus and Chair of the Kenya Charter for Change Working Group. Photo: Trócaire.

# DELIVERING QUALITY PROGRAMMING

Trócaire is committed to delivering high - quality programmes drawing on the experience of the communities and partners we work with, our staff and other collaborators to deliver impactful, sustainable change.

Our understanding of programme quality is rooted in the **Core Humanitarian Standard** (CHS), and a commitment to delivering safe and inclusive programming. The CHS is an internationally recognised Quality and Accountability standard, setting out nine commitments for humanitarian and development actors to measure and improve the quality and effectiveness of their work.

Trócaire secured CHS certification in late 2022 following an extensive audit process that assessed Trócaire's policies, systems and practices in its head office and in country teams across the nine commitments of CHS.

Trócaire scored highly on all nine commitments with the audit concluding that *“Trócaire demonstrates high commitment to quality and accountability in its work across its country programmes.”* Some areas for improvement were identified and an improvement plan will be implemented over the coming years to further improve our programme quality and accountability practices. Having CHS Certification offers us, and the stakeholders we engage with, independent and objective assurance that Trócaire's work is accountable to the communities we support and is of a high quality.

In Gedo, Somalia, Ambiyo's daughter Zelinab undergoing MUAC measurement by Trócaire staff to detect malnutrition. Photo: Joy Obuya/Trócaire.



# SUPPORTING AND FUNDING OUR WORK

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

In 2022, we raised a total of €93m across Ireland, with £8m from Northern Ireland. This reflects a third exceptional year of income, particularly in the face of the economic challenges following the Covid-19 pandemic.

## Public Fundraising

We are hugely grateful to our committed and loyal supporters in Ireland, north and south, for their ongoing generosity and for making our work possible. In 2022/23, we raised €33m million from the Irish public, with Northern Ireland contributing 21% of that – an exceptional amount given the ongoing volatile external environment including the impact of Covid-19, the war in Ukraine,

economic uncertainty and rising living costs.

This was a huge achievement, and we are very thankful for the ongoing support. Highlights include both our Lenten and Christmas Appeals. Once again people across Ireland were unwavering in their support of our annual Lenten Appeal which highlighted the impact of conflict in Zimbabwe, with a focus on Thandekile and her children, Nomatter and Forward, who featured in the appeal. An outstanding £9m (€10.5m) was raised with £3.3m (€3.8m) of that in Northern Ireland.

Our Lenten appeal in 2022 in Northern Ireland was also

supported by the UK government through the UK Aid Match initiative and saw donations matched to the value of £2m.

£184,983 was raised over the year to support people in Ukraine, reinforcing yet again the kindness and love of the public in times of need. Your kindness brings hope to so many people.

## Institutional Funding

Institutional Funding through Trócaire Northern Ireland was £946,837 for FY22/23, representing grants received from UK Channel Island donor Jersey Overseas Aid (JOA) £234,196 and the UK FCDO £712,641. Activities commenced in earnest for the



Stephen Zhong (7) and Emily Lindsay (6) from Newtownabbey helped launch Trócaire's annual Gifts of Love range of life-changing gifts in Northern Ireland. A new gift was the 'Gift of Winter Essentials' to support Syrian families forced to flee their homes to refugee camps in neighbouring Lebanon. Photo: Justin Kernaghan/Trócaire

£2m three-year project that we secured through UK Aid Match in South Sudan. The project focuses on strengthening the food security of 19,200 people through sustainable livelihood approaches. We complimented this fund through public income from the 2021 Lenten appeal which focused on the current situation and needs of people living in South Sudan. We also made plans to implement a new UK AID Match funded project in Zimbabwe. There was an extensive due diligence process for this new three-year, £2.218m UKAM funded project in Zimbabwe by FCDO through Fund Manager Mannion Daniels. The Accountable Grant Agreement (AGA) was signed between TNI and FCDO at the end of March 2023 and this project started at the beginning of April 2023.

### Looking Forward

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



Mark McMahon from Trócaire visited St. Patrick's Primary School in Holywood to collect their amazing donation to the Lenten Appeal 2022 from the pupils and principal Mr. Chris O'Neill.

with likeminded audiences and create a better understanding of the work we do and the impact we make.

Active engagement with FCDO and other UK government funding mechanisms will continue to be a priority going forward, particularly in the context of the recently published UK International Development Strategy. In 2023 we look forward to implementing projects that have received

funding in both South Sudan and Zimbabwe as we continue to apply for more funding as the calls become available. We hope to strengthen our capacity to be able to apply and manage commercial contracts that may become available from the FCDO and other UK government funding mechanisms.

As in the previous years we also look forward to establishing new partnerships across the UK with other NGOs and academic research institutions, such as Queen's University Belfast in a bid to access research focused-funding streams such as the Darwin Initiative. Enhanced collaboration and learning across country groupings – Fragile and Conflict Affected States; Climate Change and Gender; and Human Rights – will allow us to seek opportunities for tailored funding for programming, research and learning that aligns with the thematic priorities under these country groupings.

Trócaire Ambassador Carl Frampton launched the Lenten Appeal 2022. The appeal saw donations from the public in Northern Ireland matched pound for pound by the UK government through the UK Aid Match initiative. Photo: Justin Kernaghan/Trócaire



# REPORT OF THE DIRECTORS

The Directors submit their report together with the audited financial statements of the company for the year ended 28 February 2023. The Strategic Report and Directors' Report are presented, together as a Combined Strategic Report and Directors' Report.

## PUBLIC BENEFIT – VISION, MISSION & VALUES

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

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

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

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

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

Trócaire (Northern Ireland) does this by:

- Working in partnership with Church and civil society organisations abroad and in Ireland;
- Working directly on development education, advocacy and campaigns that emphasise the underlying causes of poverty,
- Grounding our work in Catholic Social Teaching, which stresses the dignity of each person and their inalienable human rights, along with their responsibilities, regardless of culture, ethnicity, gender or religion; and;
- Putting the following values into practice to achieve our mission: solidarity, perseverance, participation, courage and accountability.

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

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Registration and constitution

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

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

### Composition of group

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

Trócaire is the sole company member of Trócaire (Northern Ireland). It is on this basis that Trócaire (Northern Ireland) has been deemed a subsidiary of Trócaire. Trócaire (Northern Ireland) leverages significant support from its parent entity including HR, Finance, ICT and management support. The Chief Executive Officer of Trócaire is Caoimhe de Barra.

### Company members

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

### Board of Directors

The company is managed by a Board of Directors. Additional Directors may be appointed at any time by the existing Board of Directors. The members of the Board are subject to retirement by rotation. The Directors are also the charity trustees under Northern Ireland charity law. The Board meets formally at least four times a year. Board Directors undergo an induction programme to ensure that collectively they have the overview necessary for the proper governance of the organisation. Ongoing training is arranged as and when a need is identified. Trócaire (Northern Ireland) Board Directors are also encouraged to travel overseas to view Trócaire’s international programmes at first hand. Opportunities for overseas trips have been impeded in recent years by the Covid pandemic.

The Board currently consists of six Directors and includes two Directors from the parent Board. Karen Gallagher retired as the Chair of the Board of Directors for Trócaire (Northern Ireland) in December 2022 and serving board member Martin O’Brien commenced as Chair in January 2023. The Head of Region for Trócaire (Northern Ireland) serves as Company Secretary, and this is currently Maria Jennings.

The Board of Directors regularly reviews and agrees the Terms of Reference document before changes are finally approved by the Trócaire Board. The Terms of Reference sets out details of the Board’s role in developing and approving annual plans, their stewardship for the finances of the organisation and the Directors’ responsibilities regarding safeguarding. It also sets out areas where the Board advise management including high level risk management, maintaining best practice in line with the charity sector in Northern Ireland and maintaining good relations with stakeholders.

During the year, the Directors provided oversight of the operations of Trócaire (Northern Ireland). Though there was less of a direct focus on the impact of Covid-19 the Board maintained their focus on staff well-being. The Directors reviewed strategic risks to the organisation which are summarised in the table on page 44.

## Decision making

The Board of Trócaire (Northern Ireland) are the custodians of the vision, mission and values of the company; they approve the integration of the Ireland strategy in Northern Ireland, annual activity plans and budgets, and ensure the organisation is effective and accountable. Programmes are approved within agreed strategies on the basis of proposals that are subject to formal appraisal, approval, monitoring and evaluation. Trócaire (Northern Ireland) have a services and funding agreement in place with Trócaire, the parent body, which grants responsibility to Trócaire for the development and overall management of the overseas programmes within the framework of its strategic direction, policies and standards.

### Profiles of Trócaire (Northern Ireland)'s Current Board Members

Martin O'Brien  
(Chairperson)

Martin O'Brien is the Executive Director of the Social Change Initiative (SCI), a Belfast-based international NGO working with activists and donors to support and improve the effectiveness of their work for progressive social change, particularly in divided societies. Prior to joining SCI, Martin worked at the Atlantic Philanthropies where he was Senior Vice President. Martin previously led the Committee on the Administration of Justice in NI (CAJ). Martin took up his position as Chair on 1<sup>st</sup> January 2023.

Sr Carmel Flynn

Sister Carmel Flynn is a member of the Religious of the Sacred Heart of Jesus RSCJ. Sister Carmel is an experienced educator and has been head of a secondary school for her congregation and one for the Ministry of Education in Uganda. She has also taught in a constituent college of Uganda's Makerere University. Sister Carmel has also spent time teaching in Indonesia. Now back in Ireland she is involved in the planning and assessment of her congregation's projects in Uganda and Kenya.

Dr Satish Kumar

Dr M. Satish Kumar was the former Director of Queen's Academy India and Director for Internationalisation for the School of Natural and Built Environment. With over 23 years at Queen's University Belfast, his knowledge and expertise are widely sought by Governments, charities and other national and international organisations. In recognition of his global profile, he was recently nominated as a Distinguished Honorary Chair of Global Sustainable Development Goals, India. He was awarded the Belfast Ambassador Medal (2020); The Queen's University Teaching Award (2014) and the Bhoovigyan (Earth Scientist, 2002). He has held a number of visiting professorship positions in India and is a Fellow of the Royal Geographical Society and the Higher Education Academy. He is the Chair of BAME-Mental Health Charity, NI.

Tiarnán O'Neill

Tiarnán O'Neill is a chartered accountant and currently the Group Finance Director at Galgorm Spa & Golf Resort. Tiarnán was formerly the Chief Operating Officer of the Diocese of Down and Connor. Tiarnán is a prior chair of the Chartered Accountants Ireland Ulster Society - Not for Profit Group NI and is a member of the Advisory Panel of the Charity Commission NI.

Member	Attendance (inc. AGM)	Tenure	Board Focus 2022/2023
Karen Gallagher (C)	4/4	Retired Dec 2022	<ul style="list-style-type: none"> <li>Overseeing TNI performance against strategic objectives including impact, KPIs, key achievements and priorities.</li> </ul>
Martin O'Brien (C)	5/5	4 years	<ul style="list-style-type: none"> <li>Approving TNI's annual budget, overseeing quarterly finances and improving TNI finance policies and reporting.</li> </ul>
Sr. Carmel Flynn	5/5	4 years	<ul style="list-style-type: none"> <li>Approving TNI audited financial statements and annual report.</li> </ul>
Dr. Satish Kumar	5/5	4 years	<ul style="list-style-type: none"> <li>Overseeing TNI Strategic risk register and undertaking deep dive into specific areas of risk management, notably safeguarding and health and safety.</li> </ul>
Tiarnán O'Neill	3/5	4 years	<ul style="list-style-type: none"> <li>Identifying TNI board gaps and agreeing a Recruitment Plan that considers equality, diversity and inclusion.</li> </ul>
Nicola Skelly	0/0	Appointed Feb 2023	<ul style="list-style-type: none"> <li>Overseeing the review of the TNI structure.</li> </ul>
Catriona McCarthy	0/0	Appointed Feb 2023	<ul style="list-style-type: none"> <li>Overseeing the planning for the Northern Ireland office refurbishment.</li> </ul>

## Volunteers

Trócaire (Northern Ireland) is dedicated to improving the lives of people living in poverty and dealing with human rights abuses and injustice around the world. Our outreach and awareness raising is central to that work, in enabling us to increase awareness of global issues here at home, helping people to understand the root causes of those issues and empowering them to take action in support of the people we work with. Our volunteers play a key role in supporting our work in schools and parishes throughout Northern Ireland. They help us to extend our reach, to fundraise for our work and to campaign and advocate on issues that are affecting the communities we work with overseas. Volunteers bring valuable skills, experience, local insight and energy to our work in Northern Ireland and we are incredibly grateful for their continued commitment to our work. We currently have 29 active volunteers across Northern Ireland who provide invaluable support to our major fundraising campaigns such as Lent and Christmas and who also engage with our advocacy work at local and international levels.

## Safeguarding

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

In addition to group-wide Trócaire global safeguarding policies, additional policies and procedures have been developed to address specific safeguarding considerations associated with our work in Northern Ireland. These include a Policy on Communicating with Supporters who may be vulnerable, Visitors Policy and a use of Images Policy. Training on safeguarding and associated policies forms part of induction for all staff and volunteers with regular refreshers.

Trócaire's Safeguarding Commitment Statement and policies are published on Trócaire's website: <https://www.trocaire.org/about/safeguarding>

Safeguarding concerns can be reported to Trócaire by contacting a member of staff or through our confidential e-mail address: [safeguarding@trocaire.org](mailto:safeguarding@trocaire.org)

## Complaints management

Trócaire (Northern Ireland) has an effective complaints policy and process in place that is reviewed regularly. In the last year we received 27 complaints. Trócaire (Northern Ireland) welcomes and values feedback from our stakeholders. Trócaire is committed to continuous improvement and learning; stakeholder feedback enables us to identify areas we can improve. Trócaire (Northern Ireland) is also accountable to the Fundraising Regulator and ensures compliance to best standards and practice in fundraising and supporter communications.

### *Counter Modern Slavery and Trafficking in Persons*

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

## Commitment to standards in fundraising practice

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

The purpose of the Code of Practice is to:

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

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

## Ethical fundraising

Trócaire (Northern Ireland) has adopted Guidelines for Charitable Organisations on Fundraising from the Public. Staff, volunteers and anyone else fundraising on behalf of Trócaire (Northern Ireland) are fully trained.

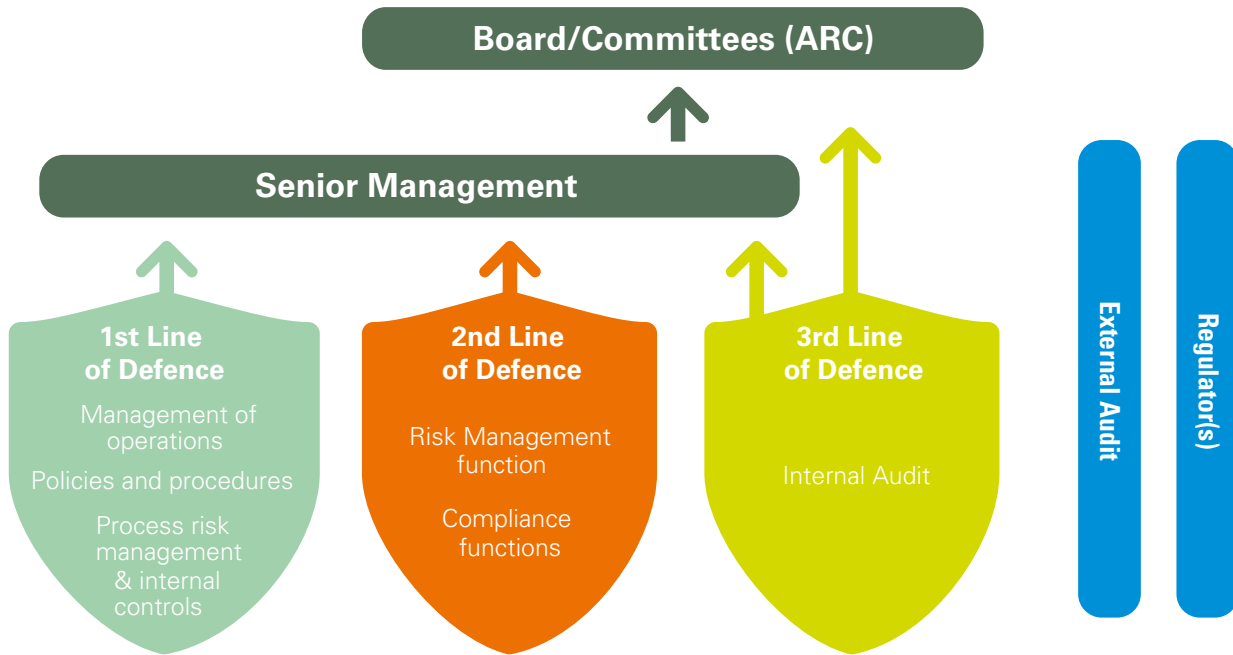
## Risk Management

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

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

We provide information on this approach below, together with commentary on key, strategic risks.

### Three Lines of Defence Model



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

### Three Lines of Defence Model

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

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

### Risk Management and Risk Registers

Trócaire (Northern Ireland) has an established process for identifying, assessing, mitigating, monitoring and reporting on risks through the TNI risk register and action plans. We use a '5 x 5' grading matrix to assess the impact and likelihood of risks. The register is subject to quarterly management review. The Trócaire (Northern Ireland) Board reviews the register on a bi-annual basis.

This includes review of risk mitigations and related actions.

The table on page 44 shows the key risks that Trócaire (Northern Ireland) faces and the trend in our assessment since last year's annual report. The risks now reflect the transition of UK Aid match programme work from fund raising to delivery stage in South Sudan and Zimbabwe. A number of other risks have either been consolidated or reduced in score.

### Internal Audit

Internal Audit is a key 'third line' of defence providing objective and independent assurances and advise on the organisation's risk management, internal controls and governance arrangements. Trócaire has a dedicated Internal Audit function, comprising a Head of Internal Audit and an Internal Auditor, reporting to the Chair of the Audit & Risk Committee (the Committee covers both the Group and Trócaire (Northern Ireland)) and functionally to the Chief Executive. The function reported to the Audit & Risk Committee on the outcomes of its work, progress against plan and investigation activity throughout the year. In 2022/23 an Internal Audit reviewed the progress made to implement prior year audit recommendations. A further Internal Audit review is planned for 2023/24.

Risk Ranking & Score Trend	Risk Description:
1. ↓	<b>Attract and Manage Institutional Funding:</b> This is the risk we cannot attract sufficient institutional funding or manage funders' requirements sufficiently well to meet our mandate and implement our objectives. The funding environment, particularly regarding UK government (FCDO) funding is challenging, although we have been successful in securing UK Aid match contracts, and we continue to implement donor engagement strategies and seek to diversify our funding sources.
2. ↑	<b>Delivery of the South Sudan UK Aid Match Funded Programme:</b> This relates to the risks of delivering this programme. South Sudan is a fragile state and security can deteriorate and access to one or more project locations can be severely restricted or impossible, potentially hindering our ability to deliver our agreed activities with FCDO funding. A number of mitigations and monitoring controls are in place to address this risk, particularly project monitoring and a mid-term project review.
3 NEW	<b>Delivery of the Zimbabwe UK Aid Match Funded Programme:</b> This risk relates to the potential impact of the challenging context in Zimbabwe on our ability to deliver the UK Aid Match programme work and related projects and achieve the programme outcomes. As with other overseas projects, we receive and provide regular programme updates to the donor and closely monitor delivery.
4. ↓	<b>Public Income / New Donors / Income Growth:</b> This is the risk we cannot maintain or grow public funding, especially unrestricted, and also attract and retain sufficient numbers of new supporters. There are many competing charitable causes. We have a number of controls in place to monitor income trends and trends in public sentiment and performance has continued to be good during 2022/23.
5. ↓	<b>Staff Wellbeing, including workload:</b> There is a risk that we do not effectively recruit, develop and retain staff and that workload pressures create stress among staff, impacting on performance and staff well-being. A number of measures have been implemented to monitor and manage this risk including a new framework for workload management / prioritisation. However, recruitment continues to be a challenge.
6. ↔	<b>Fraud:</b> This is the risk that fraudulent activities by staff, volunteers, contractors, imposters or partners expose Trócaire to financial loss and erosion of reputation/credibility amongst key stakeholders. During 2022/23 all staff received on-line whistleblowing training to ensure they were aware of the process for reporting concerns at work.
7. ↑	<b>Data Protection and Regulatory &amp; NI Legislation Compliance:</b> This risk covers Trócaire (Northern Ireland's) broad responsibility of ensuring compliance with relevant laws relating to data protection and other regulations. Data protection training was provided to all staff in 2022/23 and we continue to monitor this and other regulatory risks through regular management review.
8. ↓	<b>Staff Security and Controls:</b> The Belfast Office is located in a part of the city with increasing incidence of drug and alcohol abuse. There is also a risk of lone working, particularly with the Outreach team. A number of measures were implemented in 2022/23 to mitigate this risk including improved parking arrangements.
9. ↓	<b>Health and Safety:</b> Trócaire NI must comply with relevant H&S (including fire related) legislation to ensure staff / building users are not at risk. During 2022/23 a number of proactive measures were taken in relation to this risk, including refurbishment of fire doors, an updated fire risk assessment and staff training.
10. ↔	<b>Media, Donor Trust and Donor Engagements:</b> This is the risk that there is a perceived lack of awareness about what we do and how we spend donor funds and this impacting on our ability to engage with and attract donors and stakeholders. Trócaire (Northern Ireland) undertakes extensive work to inform current / potential donors of the way in which it manages donor funds through our outreach work, as well as having established processes and financial controls for accounting for the use of funds. A major donor plan will be implemented in 2023 which will further address this risk.
11. ↓	<b>Volunteers:</b> There is a risk we cannot recruit, retain, manage or support local community volunteers leading to a shortage of volunteers and a diminishment of our delivery. We have an active volunteer engagement plan and monitor volunteer engagement levels quarterly. The current focus is on retaining existing volunteers. We plan to recruit an Outreach and Events Officer who will work closely with developing our volunteer resources.
12. ↔	<b>Safeguarding:</b> This is the risk that children and vulnerable adults can be exploited or abused by our staff, volunteers, people working on our behalf, or our partner organisations. In the context of the work of Trócaire (Northern Ireland) this risk is relatively low, but we have comprehensive policies, mandatory training and mechanisms for complaint handling should any issues arise. Trócaire (Northern Ireland) also has an appointed safeguarding lead and NI Board member lead.

# FINANCIAL REVIEW

## Financial management analysis

The results for the year are presented on page 54 in the form of a Statement of Financial Activities and comply with Statement of Recommended Practice (SORP) Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard and relevant law applicable in the UK and Republic of Ireland (FRS 102).

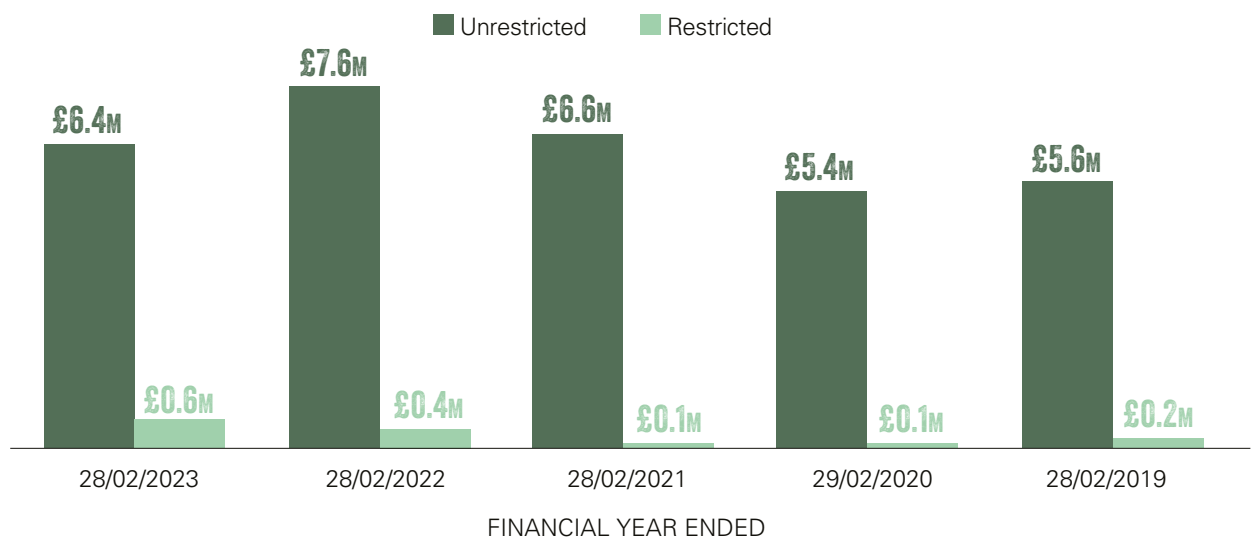


## TOTAL INCOME



Total income in the period has decreased by £0.2m. This represents a 3% decrease from the income level achieved in 2021/22. The main reasons for the fall are explained below:

## PUBLIC DONATIONS



Income from the public in the form of legacies and donations has reduced by £1.0m, a 12% decrease. Unrestricted public donations in 2022/23 fell within the Lenten Campaign which decreased overall to £2.6m (2021/22: £3.2m) as well as from general donations and legacies which decreased to £2.8m (2021/22: £3.3m). A key part of the decrease in the Lenten Campaign this year is due to the match funding for our UK Aid Match grant being raised in prior year.

## CHARITABLE ACTIVITIES



In the current year, the organisation secured £0.9m from institutional donors in support of our work, a significant increase on prior year. The largest single donor was the Foreign, Commonwealth and Development Office which provided £0.7m. Jersey Overseas Aid Commission matched their prior year funding of £0.2m.

## Expenditure

The statement of financial activities shows the analysis of charitable expenditure between charitable activities (overseas development, emergency, recovery and education programmes) and the cost of raising funds. Our total expenditure for the year was £7.6m, a decrease of 4% on the previous year.

The reduction in overall programme spend this year is primarily due to additional funds being released from unrestricted reserves in 2021/22 for Food Insecurity work in East Africa and other humanitarian programmes across all of the regions that we work in. This reserves release was not done again in 2022/23.

Charitable expenditure on programmes amounted to £6.1m and represents 81% of total expenditure. In the last financial year we worked in over 18 countries. The largest country spends were in Somalia £1.4m, South Sudan £1m and Rwanda £0.4m. Spend by the Goals as set out in the Trócaire strategic plan is as follows;

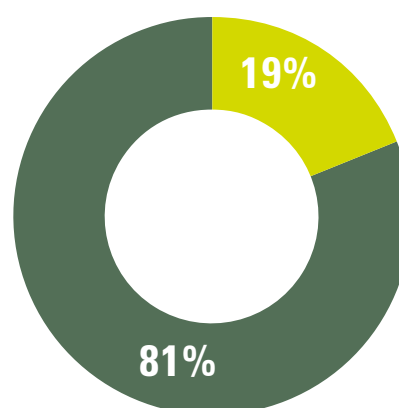
	£'m
<b>Goal 1: Defend Human Rights and Promote Access to Justice</b>	0.3
<b>Goal 2: Promoting Climate and Environmental Justice</b>	0.6
<b>Goal 3: Supporting Women and Girls Protection, Voice and Leadership</b>	0.4
<b>Goal 4: Saving Lives and Protecting Human Dignity</b>	4.1
<b>Goal 5: Mobilising in Ireland to Achieve Global Justice</b>	0.5

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

Expenditure on raising funds was at £1.5m this year (£1.1m in 2021/22). The percentage of total expenditure on raising funds has increased to 19% (14% in 2021/22) primarily because of increased business costs incurred in fundraising and in our country offices coupled with a lower value spend on charitable activities this year. The overall Group ratio is 91% spend on Charitable Activities.

	£'m
<b>Cost of Raising Funds</b>	1.5

## EXPENDITURE



■ Raising Funds ■ Charitable Activities

## Financial position and reserves policy

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

Trócaire (Northern Ireland)'s available resources at the end of the year were £7.0m (2022 - £6.6m). Of the available resources, £0.4m (2022 - £0.1m) is held in **restricted funds**. These restricted funds relate to institutional donor funds donated for specific areas and activities which will be spent in the coming year. **Unrestricted funds** of £6.6m (2022 - £6.5m) are retained for organisational use and are split between general and designated funds.

- In managing its unrestricted reserves of £6.6m, 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 28 February 2023 is £0.1m (2022 £0.1m).
- The general funds reserve stood at £5.6m. This will be used to fund programmes overseas to further the objectives of the organisation.
- The designated funds reserve as at the end of FY2022/23 is £0.9m (2022 £1.38m). This is a pre-financing cash reserve held so that the organisation can fund the implementation of programmes while waiting for the cash receipt of the Institutional funding.

### Free Reserves

Unrestricted funds are not all freely available, should the organisation need immediate access to reserves. In order to ensure that the organisation has access to funds it is necessary to adjust unrestricted reserves as recommended by Charities SORP (FRS102) by excluding Fixed Assets as it would be unlikely that the organisation would be able to liquidate the fixed assets in a timely manner. Therefore, free reserves are unrestricted funds less fixed assets less designated reserves. At 28 February 2023 free reserves were £4.9m (2022: £4.8m).

### New Reserves Policy

Trócaire (Northern Ireland) have a Board approved reserves policy of holding free reserves of an amount equivalent to 5-7 months of operating expenses of the company. This policy was further updated and approved by the Board in February 2022 to put in a framework for designated funds. As at 28 February 2023 Trócaire (Northern Ireland) held 10.3 months (9.8 months in prior year) of operating expenses as free reserves which is in excess of the agreed 5-7 months. As part of strategic financial management, the company has a clear plan to reduce these reserves over the life of this strategic plan to bring them in line with the approved policy. A Multi-Annual Financial Framework is key to this proactive management of unrestricted reserves.

### Investment policy and performance

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

The interest earned is applied to our work.

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

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

### Key performance indicators

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

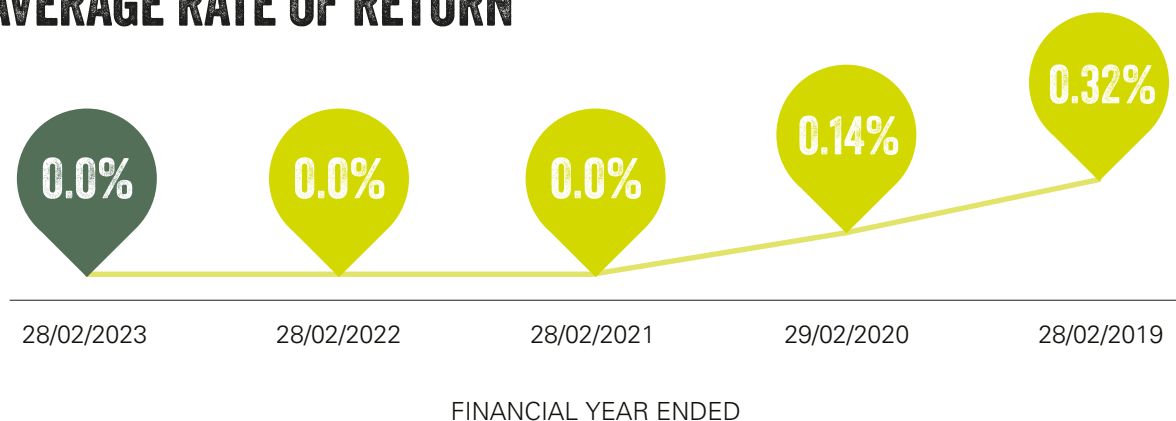
Grants to Partners as a % of total expenditure		
2022/23	2021/22	2020/21
53%	64%	59%

Support Costs as a % of total expenditure		
2022/23	2021/22	2020/21
4%	3%	4%

Return on Fundraising Spend		
2022/23	2021/22	2020/21
£4.92	£6.95	£6.33

Unrestricted Reserves in months		
2022/23	2021/22	2020/21
10.3 months	9.8 months	12.5 months

## AVERAGE RATE OF RETURN



- Grants to partners is a measure of how much of our funds is spent by our partner organisations in the field. Trócaire works with a diverse, relevant portfolio of partners that can deliver innovative and impactful programmes in an accountable manner. This ratio has declined compared to the prior year due to the decrease in expenditure this year versus the additional reserves release in prior year.
- Support costs as a % of total expenditure shows how much of total expenditure is absorbed by essential but noncore activities and functions. This has increased in 2022/23 due to a Board approved change on how the Group recharges HQ support costs back to Trócaire (Northern Ireland).
- Return on fundraising spend is how much we get back for every £1 invested.
- Unrestricted reserves is a measure in months of how much resources Trócaire (Northern Ireland) has available to draw down on in order to continue its work in the event of an economic downturn.

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

## State of affairs and events since the balance sheet date

There have been no events subsequent to the year-end that require any adjustment to or additional disclosure in the 2022/23 financial statements.

## Taxation status

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

## Going concern

The financial statements have been prepared on a going concern basis following the Board's review of Trócaire (Northern Ireland)'s results for the year, the year-end financial position, the approved 2023/24 budget, cash balances and the expected performance for a period of at least 12 months from the date of approval of the financial statements.

Trócaire (Northern Ireland) has the support, if it is required, of its parent entity Trócaire. While Trócaire (Northern Ireland) has a strong reserves position independent of its parent entity, it is heavily dependent on the structures of the parent company in order to carry out its operations. As noted on page 39, Trócaire (Northern Ireland) leverages significant support from its parent entity including HR, Finance, ICT and management support.

Trócaire (Northern Ireland) carries out most of its international programme work through the Country Offices of Trócaire, which are branches of the parent entity registered in their respective countries in Africa, Central America, Asia and the Middle East. Trócaire (Northern Ireland) has a services and funding agreement in place with Trócaire, the parent body, which grants responsibility to Trócaire for the development and overall management of the overseas programmes within the framework of its strategic direction, policies and standards.

Due to the support of its parent entity and the high level of reserves at year end the Board believe that the charity has adequate resources to continue in operational existence for at least 12 months from the date of approval of the financial statements and consequently believe there are sufficient resources to manage any operational or financial risks. There is no material uncertainty about the ability to continue.

## Political donations

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

## Directors and secretary

The membership of the Board during the year and up to the signing of the financial statements is set out on page 40.

## Statement of disclosure of information to the auditors

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

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

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

## Independent auditors

Crowe Ireland have expressed their willingness to continue in office as auditors for Trócaire (Northern Ireland) and a resolution proposing their re-appointment will be submitted at the Annual General Meeting.

## Statement of Directors' responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- observe the methods and principles in Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- state whether applicable UK Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose

with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

### SIGNED ON BEHALF OF THE BOARD OF DIRECTORS:

*Martin O'Brien*

Martin O'Brien (Chairperson)

*Sr. Carmel Flynn*

Sr. Carmel Flynn (Director)

Date: 15 June 2023



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 40 Mespil Road  
 Dublin 4  
 D04 C2N4  
 Ireland  
 Tel +353 1 448 2200  
[www.crowe.ie](http://www.crowe.ie)

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

### Report on the audit of the financial statements

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

We have audited the financial statements of Trócaire (Northern Ireland) (the 'Company') for the year ended 28 February 2023, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 28 February 2023 and of its net movement in funds for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2006 and Charities Act (Northern Ireland) 2008.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

#### Other information

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

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

We have nothing to report in this regard.



### **Opinion on the Other Matters Prescribed by the Companies Act 2006**

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

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

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

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

### **Matters on Which We Are Required to Report by Exception**

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

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

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

### **Responsibilities of Directors for the financial statements**

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

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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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



### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

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

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

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

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly

planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

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

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

*Roseanna O'Hanlon*

Roseanna O'Hanlon (statutory Auditor)  
for and on behalf of:

### **Crowe Ireland**

Chartered Accountants & Statutory Audit Firm  
40 Mespil Road  
Dublin 4

Date: 15 June 2023

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
<b>Incoming Resources:</b>							
Donations and legacies	3.1	<b>6,448,170</b>	<b>599,752</b>	<b>7,047,922</b>	7,595,218	404,037	7,999,255
Charitable activities	3.2	-	<b>946,837</b>	<b>946,837</b>	-	234,133	234,133
Investment Income	3.3	<b>226</b>	-	<b>226</b>	-	-	-
<b>Total Income</b>	<b>3</b>	<b><u>6,448,396</u></b>	<b><u>1,546,589</u></b>	<b><u>7,994,985</u></b>	<b><u>7,595,218</u></b>	<b><u>638,170</u></b>	<b><u>8,233,388</u></b>
<b>Expenditure:</b>							
Raising Funds	4	<b>(1,433,010)</b>	-	<b>(1,433,010)</b>	(1,092,206)	-	(1,092,206)
Charitable activities	5	<b>(4,951,803)</b>	<b>(1,211,289)</b>	<b>(6,163,092)</b>	(6,136,284)	(636,880)	(6,773,164)
<b>Total Expenditure</b>		<b><u>(6,384,813)</u></b>	<b><u>(1,211,289)</u></b>	<b><u>(7,596,102)</u></b>	<b><u>(7,228,490)</u></b>	<b><u>(636,880)</u></b>	<b><u>(7,865,370)</u></b>
<b>Net income</b>		<b>63,583</b>	<b>335,300</b>	<b>398,883</b>	366,728	1,290	368,018
Revaluation reserve	8	25,000	-	25,000	-	-	-
<b>Reconciliation of Funds</b>							
Fund Balances at beginning of the financial year	12/13	<b><u>6,472,650</u></b>	<b><u>110,901</u></b>	<b><u>6,583,551</u></b>	<u>6,105,922</u>	<u>109,611</u>	<u>6,215,533</u>
<b>Fund Balances at end of the financial Year</b>	<b>12/13</b>	<b><u><u>6,561,233</u></u></b>	<b><u><u>446,201</u></u></b>	<b><u><u>7,007,434</u></u></b>	<b><u><u>6,472,650</u></u></b>	<b><u><u>110,901</u></u></b>	<b><u><u>6,583,551</u></u></b>

There are no other recognised gains or losses other than those listed above. All income and expenditure derives from continuing activities.

**BALANCE SHEET AS AT 28 FEBRUARY 2023**

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible fixed assets	8	220,000	202,500
<b>Current Assets</b>			
Debtors and prepayments	9	541,321	2,260,807
Cash at bank and on short term deposit	15	7,629,185	4,174,845
		8,170,506	6,435,652
<b>Creditors</b> (Amounts falling due within one year)	10	(1,383,072)	(54,601)
<b>Net Current Assets</b>		6,787,434	6,381,051
<b>Total Net Assets</b>		7,007,434	6,583,551
<b>Funds Of The Charity</b>			
Restricted funds	12	446,201	110,901
Unrestricted funds	13	6,561,233	6,472,650
<b>Total Funds</b>		7,007,434	6,583,551

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

*Martin O'Brien*

Martin O'Brien (Chairperson)

*Sr. Carmel Flynn*

Sr. Carmel Flynn (Director)

Date: 15 June 2023

**CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2023**

	<i>Notes</i>	<b>2023</b> £	2022 £
<b>Cash flows from operating activities</b>			
Net cash generated from operating activities	14	<b>3,454,114</b>	1,568,225
<b>Cash flows from investing activities</b>			
Interest received	3.3	<b>226</b>	-
<b>Cash flows generated from investing activities</b>		<b>226</b>	-
<b>Change in cash and cash equivalents in the financial year</b>		<b>3,454,340</b>	1,568,225
<b>Cash and cash equivalents at beginning of the financial year</b>	15	<b>4,174,845</b>	2,606,620
<b>Cash and cash equivalents at end of the financial year</b>	15	<b>7,629,185</b>	4,174,845
<b>Analysis of cash and cash equivalents:</b>			
Cash at bank and on short term deposit		<b>7,629,185</b>	4,174,845

## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2023

### 1. ACCOUNTING POLICIES

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

#### BASIS OF PREPARATION

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act (Northern Ireland) 2008 and Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared on a going concern basis following the Board's review of Trócaire (Northern Ireland)'s results for the year, the year-end financial position, the approved 2023/24 budget and the expected performance for a period of at least 12 months from the date of approval of the financial statements. Trócaire (Northern Ireland) also has the financial support of its parent entity if required. Therefore, the Board believes that the charity has adequate resources to continue in operational existence for the foreseeable future and consequently believe there are sufficient resources to manage any operational or financial risks. There is no material uncertainty about the ability to continue as a going concern.

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

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

#### INCOMING RESOURCES

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

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

Income reflected in the financial statements includes;

- Donations and Legacies: donations from the public, corporates, trusts, legacies, major donors and related tax refunds.
- Charitable Activities: Income from institutional donors which includes Governments and other agencies and groups.
- Investment Income: Income earned on deposits during the year.

#### *Donations and Legacies*

- Monetary donations from the public are recognised as income when the donations are received.
- Legacy income is recognised when confirmation of unconditional entitlement to the bequest is received.
- Tax refunds are recognised when all legislative requirements have been met and the amounts can be measured with reasonable certainty.

#### *Charitable Activities*

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

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

#### FUND ACCOUNTING

There are two types of funds maintained as follows:

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

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

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

## EXPENDITURE

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

Expenditure can be subcategorised as follows:

### *Charitable Activities*

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

### *Raising Funds*

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

### *Support Costs*

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

## FUNCTIONAL AND PRESENTATION CURRENCY

The financial statements are prepared in British Pounds (GBP). This is functional currency of the charity as the majority of funds raised by the company are in GBP.

## TRANSLATION OF FOREIGN CURRENCIES

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

## PENSIONS

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

## TAXATION

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

## DEBTORS

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

## CASH AT BANK AND IN HAND

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

## CREDITORS

Creditors and provisions are recognised where the entity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be reliably measured or estimated. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due and at their present value where the time value of money is deemed significant. Creditors in countries of operation comprise accruals and trade payables arising from programme activities. Funds already received from institutional donors that do not yet meet the criteria for recognition as income, are shown in creditors.

## OPERATING LEASE

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

## TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £3,000 or more are capitalised and stated in the balance sheet at cost less accumulated depreciation. Depreciation is calculated to write off the cost of the asset over its expected useful life at the following annual rates:

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

The carrying values of tangible fixed assets and leasehold property are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable. An independent external valuation of the leasehold property was carried out in 2023. This resulted in the property being revalued upwards by £25,000. Tangible fixed assets held by overseas locations are not included in the tangible fixed assets in the balance sheet but expensed at the time of purchasing as part of the charitable expenditure.

## STOCKS

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

## FINANCIAL INSTRUMENTS

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

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

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

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

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

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. This includes material items such as independent valuation of fixed property assets and income recognition of institutional funding contracts in line with SORP rules.

### 3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
<b>3.1 DONATIONS AND LEGACIES</b>						
Lenten Campaign	2,605,092	-	2,605,092	3,233,571	-	3,233,571
General Donations & Legacies	2,777,045	15,320	2,792,365	3,329,910	54,734	3,384,644
Committed Giving	1,065,933	-	1,065,933	1,031,737	-	1,031,737
Special Appeals	100	584,432	584,532	-	349,303	349,303
	<b>6,448,170</b>	<b>599,752</b>	<b>7,047,922</b>	7,595,218	404,037	7,999,255
<b>3.2 CHARITABLE ACTIVITIES</b>						
UK Government, FCDO	-	712,641	712,641	-	-	-
Jersey Overseas Aid Commission	-	234,196	234,196	-	234,196	234,196
State of Guernsey OAC	-	-	-	-	(63)	(63)
	-	<b>946,837</b>	<b>946,837</b>	-	234,133	234,133
<b>3.3 INVESTMENT INCOME</b>						
Deposit Income	226	-	226	-	-	-
<b>Total Income</b>	<b>6,448,396</b>	<b>1,546,589</b>	<b>7,994,985</b>	7,595,218	638,170	8,233,388

## 4. RAISING FUNDS EXPENDITURE

	<b>2023</b>	2022
	£	£
Costs of generating donations and legacies	1,400,711	1,068,213
Support Costs <i>(see note 5.1)</i>	32,300	23,992
	<b>1,433,010</b>	1,092,205

All the expenditure related to raising funds was funded from unrestricted resources. No restricted resources were used in year (2022: £nil).

During the year an amount of £1,368,912 (2022: £1,068,213) was recharged from Trócaire in respect of costs of generating donations and legacies by Trócaire on behalf of Trócaire (Northern Ireland). This recharge is based on the expenditure incurred per fundraising campaign by Trócaire apportioned in line with the proportion of level of effort of the fundraising team on that campaign for Trócaire (Northern Ireland). This is a change in methodology to prior years in line with a new recharge policy between Trócaire and Trócaire (Northern Ireland).

## 5. CHARITABLE ACTIVITIES EXPENDITURE

	Programme Costs £	Support Costs £	Total 2023 £	Total 2022 £
<b>Overseas Programme</b>				
<b>Strategic Plan 2021-2025</b>				
<b>Goal:</b>				
1: Human rights and democratic space	274,899	13,383	288,282	343,179
2: Equitable access to & use of resources	529,123	23,587	552,710	1,074,547
3: Women's empowerment	384,497	17,881	402,378	428,692
4: Protection of human dignity in crises	3,965,461	189,234	4,154,696	4,251,064
International projects	296,362	14,311	310,673	332,340
	<b>5,450,343</b>	<b>258,396</b>	<b>5,708,739</b>	6,429,822
<b>Ireland Programme</b>				
<b>Goal:</b>				
5: People and leaders in Ireland acting for a just world	422,096	32,300	454,396	343,343
	<b>5,872,439</b>	<b>290,696</b>	<b>6,163,135</b>	6,773,164

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

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Overseas programmes	4,499,601	1,209,097	5,708,698	5,795,695	634,126	6,429,821
People and leaders in Ireland acting for a just world	452,202	2,192	454,394	340,590	2,754	343,344
	<b>4,951,803</b>	<b>1,211,289</b>	<b>6,163,092</b>	6,136,285	636,880	6,773,165

In line with a new recharge policy agreed by the Directors of Trócaire (Northern Ireland) and the Directors of Trócaire in 2023, the parent company Trócaire charges Trócaire (Northern Ireland) a portion of country office costs incurred by Trócaire on its behalf in relation to operating programmes funded by Trócaire (Northern Ireland). For 2023, this amounts to £370,243 (not applicable in prior year).

## 5.1 SUPPORT COSTS

	<b>2023</b>	2022
	<b>£</b>	£
Activities	306,953	222,474
Governance (note 6)	16,042	17,450
	<b>322,995</b>	239,924

In line with a new recharge policy agreed by the Directors of Trócaire (Northern Ireland) and the Directors of Trócaire in 2023, the parent company Trócaire charges Trócaire (Northern Ireland) a portion of support costs incurred by Trócaire on its behalf in relation to HR, finance, IT and compliance costs. For 2023, this amounts to £116,758 (not applicable in prior year).

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

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

	<b>2023</b>	2022
	<b>£</b>	£
Overseas Programme (Goals 1-4)	258,395	191,940
People and leaders in Ireland acting for a just world (Goal 5)	32,300	23,992
Raising funds	32,300	23,992
	<b>322,995</b>	239,924

## 6. GOVERNANCE COSTS

	<b>2023</b>	2022
	<b>£</b>	£
Audit fee	10,318	10,284
Strategic management	5,724	7,166
	<b>16,042</b>	17,450

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

## 7. STAFF COSTS

The average number of employees in Trócaire (Northern Ireland) during the financial year was 15 (2022: 13). The aggregate amounts paid to or on behalf of staff based in Trócaire (Northern Ireland) was as follows:

	2023 £	2022 £
Salaries	<b>437,019</b>	360,498
Employer's social security contributions	<b>57,162</b>	45,027
Employer's pension contributions	<b>42,308</b>	34,629
	<b>536,489</b>	440,154

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 (2022: £nil). The remuneration of the key management team was £57,162 (2022: £71,661). This includes Salaries, Employer's social security and pension contributions.

There was 1 employee whose total employee benefits (excluding employer pension costs) were greater than £60,000 in the current and preceding financial year.

Trócaire (Northern Ireland) has a compensation strategy, compensation framework, salary management processes and benchmarking mechanisms to determine pay and benefits including pension arrangements of all staff. Trócaire (Northern Ireland)'s market reference point is set to construct pay ranges and to benchmark remuneration around the median of the market having regard to similar employment in the NGO sector as well as general business/public service sectors where appropriate.

## 8. FIXED ASSETS

	Leasehold property £	Fixtures & fittings £	Computer & Software £	Total £
<b>COST</b>				
Balance at 1 March 2022	380,144	172,456	1,526	554,125
Revaluation during the year	25,000	-	-	25,000
Balance at 28 February 2023	<b>405,144</b>	<b>172,456</b>	<b>1,526</b>	<b>579,125</b>
<b>ACCUMULATED DEPRECIATION</b>				
Balance at 1 March 2022	177,644	172,456	1,526	351,625
Charge the year	7,500	-	-	7,500
Balance at 28 February 2023	<b>185,144</b>	<b>172,456</b>	<b>1,526</b>	<b>359,125</b>
<b>NET BOOK VALUE</b>				
Balance at 1 March 2022	202,500	-	-	202,500
Balance at 28 February 2023	<b>220,000</b>	-	-	<b>220,000</b>

The revaluation reserve of £25,000 is as a result of an external commercial review of the leasehold property in King Street, Belfast and is recognised as a gain for the financial year. The leasehold property relates to 50 King St, Belfast. An independent valuation was carried out in March 2023 by McCombe Pierce in accordance with the relevant parts of the current RICS Valuation - Global Standards.

## 9. DEBTORS AND PREPAYMENTS

	2023 £	2022 £
<i>Amounts falling due within one year:</i>		
Amounts due from Trócaire	-	1,980,844
Donor income accrued	<b>253,039</b>	42,178
Taxation refundable	<b>288,182</b>	220,062
Other debtors/prepayments	<b>100</b>	17,723
	<b>541,321</b>	2,260,807

Included in donor income accrued is an amount of £11,492 (2022: £42,178) relating to legacies and £241,547 (2020: £nil) due from Institutional funders.

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

## 10. CREDITORS:

Amounts falling due within one year

	2023 £	2022 £
Amounts due to Trócaire	<b>1,342,240</b>	-
Sundry creditors & accruals	<b>40,832</b>	54,601
	<b>1,383,072</b>	54,601

Amounts owed to Trócaire are payable upon demand and are not interest bearing.

## 11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed assets	<b>220,000</b>	-	<b>220,000</b>	202,500
Net current assets	<b>6,341,236</b>	<b>446,201</b>	<b>6,787,434</b>	6,381,051
	<b>6,561,234</b>	<b>446,201</b>	<b>7,007,434</b>	6,583,551

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

## 12. RESTRICTED FUNDS

	Balance at start of year £	Incoming resources £	Expenditure £	Balance at end of year £
Institutional funding and donor advised funds	110,791	963,487	(628,077)	<b>446,201</b>
<i>Specific Funds:</i>				
Yemen	-	3,520	(3,520)	-
Syria and refugee crisis	-	(3,094)	3,094	-
Occupied Palestinian Territory	-	1,365	(1,365)	-
Somalia	-	17,623	(17,623)	-
Ukraine	110	184,983	(185,093)	-
Afghanistan	-	8,455	(8,455)	-
Madagascar Emergency	-	100	(100)	-
Rohingya	-	400	(400)	-
East Africa Emergency	-	116,633	(116,633)	-
Pakistan	-	25,169	(25,169)	-
Syria Earthquake	-	227,948	(227,948)	-
	<u>110,901</u>	<u>1,546,589</u>	<u>(1,211,289)</u>	<u><b>446,201</b></u>

## 13. UNRESTRICTED FUNDS

	Balance at start of year £	Incoming resources £	Expenditure £	Property Revaluation & Transfer of funds £	Balance at end of year £
General funds	4,992,650	6,448,396	(6,384,813)	505,000	<b>5,561,233</b>
Designated Funds	1,380,000	-	-	(480,000)	<b>900,000</b>
Emergency contingency	100,000	-	-	-	<b>100,000</b>
	<u>6,472,650</u>	<u>6,448,396</u>	<u>(6,384,813)</u>	<u>25,000</u>	<u><b>6,561,233</b></u>

(a) General Funds

General Funds are used to support relief and development programmes overseas, in partnership with local communities.

(b) Designated Funds

Designated Funds are set aside for pre-financing of projects in advance of receipt of Institutional Funding income. These are reduced to £900k in 2022/23 in line with expected prefinancing required.

(c) Emergency Contingency

The Emergency Contingency is set aside out of general income to enable Trócaire (Northern Ireland) to react in the event of a disaster or emergency for which resources may not be otherwise available.

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

	2023 £	2022 £
Net income for the financial year	<b>398,883</b>	368,018
Depreciation	<b>7,500</b>	4,500
Interest income	<b>(226)</b>	-
Net movement with group undertakings	<b>3,323,084</b>	1,210,393
(Increase)/decrease in debtors	<b>(261,358)</b>	17,569
Decrease in creditors	<b>(13,769)</b>	(32,255)
<b>Net cash generated from charitable activities</b>	<b>3,454,114</b>	1,568,225

## 15. ANALYSIS OF CHANGES IN NET FUNDS

	1 March 2022 £	Cash Flows £	28 February 2023 £
Cash at bank and on short term deposit	4,174,845	3,454,340	<b>7,629,185</b>

## 16. DETAILS OF GUARANTEE

The company is limited by guarantee having no share capital. At 28 February 2023, there was 1 member (2022: 1) where guarantee is limited to £1. This guarantee continues for one year after membership ceases. The company is exempt from including the word limited in its name. From 3 April 2020 onwards, there is only one member, the parent entity Trócaire.

## 17. GROUP AND RELATED PARTY TRANSACTIONS

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

## 18. LEASE COMMITMENTS

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

	2023 £	2022 £
<i>Leasehold premises</i>		
Within one year	59	59
Between two and five years	234	234
After five years	<u>42,142</u>	<u>42,201</u>

## 19. TAXATION

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

## 20. FINANCIAL INSTRUMENTS

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

### Financial Assets

*Measured at undiscounted amount receivable*

	2023 £	2022 £
Amounts due from parent	-	1,980,844
Donor income accrued	253,019	42,178
Taxation refundable	288,182	220,062
Other debtors and prepayments	<u>100</u>	<u>17,723</u>

### Financial Liabilities

*Measured at undiscounted amount payable*

	2023 £	2022 £
Amounts due to parent	1,342,240	-
Sundry creditors and accruals	<u>40,832</u>	<u>54,601</u>

## 21. SUBSEQUENT EVENTS

There have been no events subsequent to the year-end that require any adjustment to or additional disclosure in the 2022/23 financial statements.

## 22. ULTIMATE CONTROLLING PARTY

The company is a subsidiary undertaking of Trócaire, a registered charity in the Republic of Ireland. Since Trócaire (Northern Ireland) was established, Trócaire appointed the company members of Trócaire (Northern Ireland).

It is on this basis that Trócaire (Northern Ireland) has been deemed a subsidiary of Trócaire. With the enactment of the updated constitution of Trócaire (Northern Ireland) on 3rd April 2020, Trócaire the parent entity became the sole company member of Trócaire (Northern Ireland).

Trócaire (Northern Ireland) leverages significant support from its parent entity including HR, Finance, ICT and management support.

The Chief Executive Officer of Trócaire is Caoimhe de Barra.

Copies of the group accounts are available to the public on Trócaire's website: [www.Trócaire.org](http://www.Trócaire.org)

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**SUPPLEMENTARY INFORMATION**

(NOT COVERED BY THE INDEPENDENT AUDITOR'S REPORT)

**APPENDIX 1 – CHARITABLE EXPENDITURE BY COUNTRY FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2023**

The following table shows the breakdown of charitable expenditure to overseas programmes. This includes grants to partners, programme and support costs.

<b>Country</b>	<b>2023 £'000</b>	<b>2022 £'000</b>
Somalia	<b>1,412</b>	1,149
South Sudan	<b>1,146</b>	1,046
Rwanda	<b>401</b>	305
Honduras	<b>307</b>	291
Sierra Leone	<b>219</b>	142
Lebanon	<b>209</b>	422
Guatemala	<b>207</b>	184
Nicaragua	<b>169</b>	232
South Kordofan	<b>141</b>	213
Zimbabwe	<b>117</b>	305
Ethiopia	<b>109</b>	476
Malawi	<b>90</b>	190
Global Support Office - Nairobi	<b>74</b>	-
Myanmar	<b>72</b>	263
Occupied Palestinian Territory	<b>55</b>	63
Democratic Republic of Congo	<b>16</b>	272
Kenya	-	172
Uganda	-	238
Other countries and projects	<b>964</b>	467
<b>Total overseas programme costs</b>	<b>5,709</b>	<b>6,430</b>

## APPENDIX 2 – TOP 50 GRANTS TO PARTNERS

	Partner Name	Country	£'000
1	CAFOD UK	South Sudan	1062
2	Biodiversity Conservation Organisation	Rwanda	112
3	Union des Cooperatives Agricoles Integrees	Rwanda	112
4	ASOCIACION CENTROAMERICANA PARA EL DESARROLLO Y LA DEMOCRACIA RED LOCAL	Nicaragua	69
5	Adigrat Diocesan Catholic Secretariat - Adigrat	Ethiopia	63
6	FSAR Fundacion San Alonso Rodriguez	Honduras	58
7	SAWA for Development and Aid	Lebanon	57
8	Asociación Coordinadora Comunitaria de Servicios para la Salud -ACCSS-	Guatemala	50
9	Pastoral Social San Marcos	Guatemala	50
10	Welfare Society for the Disabled	Sierra Leone	49
11	Caritas Poland	Republic of Ireland	42
12	ADEPES Asociacion de Desarrollo Pespireense	Honduras	40
13	DIOCESIS DE QUICHE	Guatemala	38
14	Asociacion de Organismos No Gubernamentales de Honduras	Honduras	38
15	CARITAS, Pastoral Social Arquidiocesis de Tegucigalpa	Honduras	35
16	CASM Comision de Accion Social Menonita	Honduras	35
17	Social Enterprise Development SL	Sierra Leone	33
18	Fundación CEJIL-Mesoamerica	Nicaragua	31
19	Presentation Mission Office	Republic of Ireland	26
20	Caritas Lebanon	Lebanon	25
21	Caritas Syria	Lebanon	23
22	Coopération Internationale pour le Développement et la Solidarité	Occupied Palestinian Territory	21
23	Sadaka	Occupied Palestinian Territory	20
24	PS Verapaz - Pastoral Social – Cáritas, Diócesis de la Verapaz	Guatemala	17
25	Society for Women and AIDS in Malawi	Myanmar	14
26	Centro de Capacitacion SILOE	Honduras	13
27	Israeli Centre for Public Affairs	Occupied Palestinian Territory	13
28	Diocesan Caritas of Kibungo	Rwanda	13
29	Kenya Episcopal Conference	Global Support Office	12
30	Cooperativa de Ahorro y Crédito Orfilia Vázquez	Nicaragua	12
31	Rainbo Initiative	Sierra Leone	12
32	Campaign For Good Governance	Sierra Leone	11
33	Love & Hope Centre	Global Support Office	9
34	Medical Missionaries of Mary - Mukuru	Global Support Office	9
35	Fr Gabriel Dolan, Kiltegan	Global Support Office	9

	<b>Partner Name</b>	<b>Country</b>	<b>£'000</b>
36	Caritas Wamba	DRC	9
37	Commission Diocesaine Justice et Paix Nyundo	Rwanda	9
38	Bridging Rural Integrated Dev and Grassroot Empowerment	Republic of Ireland	8
39	Caritas Sierra Leone	Sierra Leone	8
40	COPAE - Comisión Pastoral Paz y Ecología	Sierra Leone	8
41	Women's Forum for Human Rights and Democracy – Sierra Leone	Sierra Leone	8
42	Network Movement for Justice and Development	Sierra Leone	8
43	Associates for the Welbeing of Rural Communities	Sierra Leone	8
44	Asociación Octupan "Lugar de los grandes caminos"	Nicaragua	7
45	Sr Margaret Hosty	Republic of Ireland	7
46	NGO's Coordination Board	Global Support Office	7
47	Womens Legal Resources Centre	Myanmar	7
48	Community Health And Development	Myanmar	6
49	ABCOLOMBIA	Republic of Ireland	6
50	Rebirth Centre	Myanmar	6
	Total Top 50 Grants to Partners		2,346
	Other Grants to Partners		1,666
	Total Grants to Partners		4,012

## COMPANY MEMBERS AND OTHER INFORMATION

### TRÓCAIRE COMPANY DIRECTORS:

Archbishop Eamon Martin  
 Archbishop Dermot Farrell  
 Archbishop Francis Duffy  
 Archbshihop Kieran O'Reilly  
 Bishop Alan McGuckian  
 Bishop William Crean  
 Bishop Noel Treanor (Retired January 2022 and is now re: Vatican's ambassador to EU)

### BOARD

Bishop William Crean (Chair of Board)  
 Bishop Fintan Monahan  
 Annette Honan  
 Sr. Carmel Flynn  
 David Donoghue  
 Emma Murray  
 Karen Dillon  
 Karen Gallagher  
 Dr. Margaret Rugadya  
 Martin O'Brien  
 Matt Walsh  
 Melissa Bosch  
 Rosemary McCreery

### TRÓCAIRE NORTHERN IRELAND DIRECTORS:

Karen Gallagher (C)  
 Martin O'Brien (C)  
 Sr. Carmel Flynn  
 Dr. Satish Kumar  
 Tiarnán O'Neill

### BOARD SUB COMMITTEES

#### Fundraising & Public Engagement Committee (FPE)

Gerry Culligan (C)  
 Karen Gallagher  
 Annette Honan  
 Bronagh Twomey  
 Clive Ryan  
 Lucy Donegan  
 Sandra Lawler  
 Taryn Casey

#### Organisation & Human Resources Committee (OHR)

Matt Walsh (C)  
 Melissa Bosch (C)  
 David Cagney  
 John Corbett  
 Joe ffrench  
 Lorraine Kenny

#### International Programmes Advisory Committee (IPAC)

David Donoghue (C)  
 Sr. Denise Boyle  
 Hebdavi Muhindo  
 Ibrahim Fatu Kamara  
 Lucy Hayes  
 Dr. Margaret A. Rugadya  
 Martin O'Brien  
 Dr. Nata Duvvury

#### Nominations Committee

Rosemary McCreery (C)  
 Harry Casey  
 Martin O'Brien  
 Matt Walsh  
 Melissa Bosch  
 David Donoghue

**SECRETARY**

Maria Jennings (NI)

**EXECUTIVE LEADERSHIP TEAM:**

Chief Executive Officer Caoimhe de Barra

Director of International Division Sorcha Fennell

Director of Ireland Programmes Gwen Dempsey

Director of Public Engagement John Smith (resigned  
December 2022)

Director of Global Programmes Finola Finnan

Director of Corporate Services Dearbhla Fitzsimons

**PRINCIPAL OFFICE:**

Maynooth

County Kildare

**PRINCIPAL BANKERS:**

AIB Bank

7/12 Dame Street

Dublin 2

Bank of Ireland

Lower Baggot Street

Dublin 2

**AUDITORS:**

Crowe Ireland

40 Mespil Road

Dublin 4

**SOLICITORS:**

Mason Hayes & Curran

South Bank House

Barrow Street

Dublin 4

**REPUBLIC OF IRELAND**

Company Number: 661147

CHY Number: 22508

Charities Regulatory Authority Number: 20204842

**NORTHERN IRELAND**

Company Number: NI021482

HMRC Number: XR10431

Charity Commission Number: NIC103321

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