



Catalysing a new generation of volunteers

Directors' Report and Audited Financial
Statements for the financial year ended 31
December 2018

Comhlámh
Annual Report 2018





Ireland Says Welcome at a housing demonstration

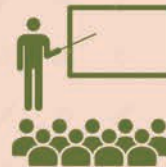
We are making progress on changing the understanding of international volunteering as a one-dimensional, transactional model, something we do to/for others. International volunteering provides opportunities to deepen engagement in development and build cultures of solidarity, mutual respect and partnership.

Mark Cumming, Head of Comhlámh.

Comhlámh 2018



2,005 people reached through information events and presentations at 17 outreach events



600 people reached through education and training, including through online courses



80% report satisfaction with volunteering information provided



1 new training companion for trainers supporting active citizenship with returned volunteers



14 members of Code Supporter Network - representing/employing 300,000 people



91% report feeling better prepared to volunteer. **92%** report feeling more confident about in engaging in ongoing action for global justice



55,000 website users on a new mobile friendly website



2,508 people met in our building in Parliament Street



6,774 Facebook likes, up 13%



287 workshops, trainings and meetings held by 45 groups using our rooms



18,488 minutes spent watching our videos on Facebook, up 21%



45 Volunteer Sending Agencies participating in Code of Good Practice



4,999 Twitter followers, up by 12%



8 Capacity building courses run for **109** staff of sending agencies. **86%** report increased capacity to implement good practice in volunteering

in numbers



170 volunteers and development workers supported to access Volunteer Development Worker and Public Service Pension schemes and other support services



1 #Volops magazine published



9 policy/position papers produced



13 public events



1 conference organised on access to medicines



1 values based review of the Code Of Good Practice



6 very busy active members groups



3 conference presentations across Europe



5 returns made to the SIPO of lobbying undertaken on range of issues



1 international consortium meeting with partners from Africa, Asia and Latin America



6,233 euro awarded to 4 women's rights activists by the Dymphna Meaney Women's Leadership fund



3 evaluations of our work



2 Focus magazines published

Contents

6	Contents
7	Who we are and what we do
9	Foreword from the chairperson
11	Report introduction
13	Legal and administrative information
14	Report of the board
	Strategic report
	Monitoring and learning
	Financial review
	Structure, governance and management
	Directors' responsibilities statement
36	Independent Auditors' Report to the Members of Comhlamh Development Workers and Volunteers in Global Solidarity, CLG
38	Financial Statements 2018
	Statement of financial activities (incorporating the income and expenditure account)
	Balance sheet
	Statement of cash flows
	Notes to the financial statements

Who we are & what we do

Our identity – who we are

Comhlámh was set up in 1975 by Irish returned development workers, who defined the association's principal objective as, "to enable persons who have rendered services overseas in developing countries upon their return to Ireland to bring to bear their own particular experience in order to further international development co-operation."

Membership was subsequently extended to all those who see their work from a global perspective and support our aims. Comhlámh members have always seen overseas development work and volunteering as part of a broader commitment to global development and solidarity. Many of the causes of global inequality, poverty and oppression have their origin in industrialised countries and need to be addressed by education and action from the Global North.

Comhlámh's community – the stakeholders we work with - is made up of our members, development workers, volunteers, volunteer sending agencies, and those interested in development and global issues.

Our vision

Our vision is of development workers and volunteers working in solidarity for a just, equitable and sustainable world, locally and globally.

**Our vision is of
development workers
and volunteers working
in solidarity for a just,
equitable and sustainable
world, locally and globally.**

Our mission – what we do

Our mission is to nurture, guide and mobilise development workers and volunteers to work for social justice locally and globally.

To achieve this mission

We work to promote international volunteering that strengthens the public's ownership of the development agenda and builds awareness of the necessity of tackling poverty and exclusion in all their forms. We provide training and education that support good practice in international development work and volunteering. We lead the ongoing development and implementation of good practice standards for volunteer sending agencies (VSAs), to ensure responsible, responsive volunteering at all stages of the volunteer continuum.

We provide a supportive environment for those we work with to help sustain them in their work. We contribute to and lead the development of research, policy and practice on volunteering for international development, which informs our advocacy work. We provide a dynamic space for our membership to take action for change on a range of global justice issues.



We are motivated by the following values

Critical voice

More than ever a critical voice is needed to challenge the stereotypes of the Global South and to question the dominant narratives of our time. We aim to be a critically reflective voice, speaking out on areas where we have experience and insights informed from experiential learning and partnerships with civil society in the Global South. We don't have all the answers, so we actively encourage people to question.

Authenticity / integrity

Society is crying out for integrity from all our institutions, whether public, private sector, not-for-profit or faith-based. We strongly believe in what we do: we work with conviction, in a manner that is open, honest and inclusive in our dealings with our partners and stakeholders. We aim to ensure what we do is in keeping with our values.

Social Justice

We strongly believe that the current economic model is unjust, oppressive and exclusionary and needs radical change. We commit ourselves to work for social justice where there is greater fairness in terms of outcomes in society, with genuine respect for diversity and greater popular participation in decision-making.

Equality

We believe that all are equal, but require different supports to ensure effective participation in all aspects of society.

Activism / empowerment

Society needs a critically engaged citizenry. We believe that we all have a voice and that with skilful facilitation and support, people can be helped to take action on the world about them. An active citizenry needs time for conscientization but also the skills and experiences of taking action. Through our rootedness in development education practice, we facilitate the agency of our members and the wider community of volunteers and development workers in our sector.

Diversity

We value the diversity of opinions and perspectives in all the working groups and membership groups we operate through: we believe in working slowly to ensure that all are heard and that decisions taken respect the views of all. We will redouble our efforts in the coming years to ensure that perspectives from migrants and refugees from the Global South inform our perspectives.

Independence

Civil society is under increasing pressures to demonstrate its legitimacy as a separate and independent space of reflection and action. Comhlámh provides such an independent space for reflection, discussion and action on any areas of work that members choose to engage with.

Nurturing

We have seen too much burn-out of committed volunteers and development workers. We are committed to providing a supportive environment and supporting members and those we work with, with the skills and practices that will sustain them in their work.

Legitimacy and credibility

At a time of great questioning of the legitimacy and credibility of not-for-profit organisations, we re-commit ourselves to the highest standards of governance, operating out of a culture of maximum transparency and openness and engaged with all relevant codes of practice on governance.

Sustainability

The current fossil fuel economy and the pursuit of endless growth are not sustainable: there is a need for a dramatic reduction in consumption in the Global North to prevent runaway damage occurring from climate change. We are committed to acting in ways that are congruent with this.

Foreword



Patrick Dempsey
Chairperson.

Foreword from the Chairperson.

Dear Members and Supporters,

In September 2015, I attended a fairly impromptu meeting organised via Facebook in the basement of the Lighthouse Cinema in Dublin. I had just returned to Ireland after a number of years abroad in the not-for-profit sector, and I was keen to see what opportunities existed for similar involvement back home. The meeting itself was a response to the mass movement of Syrian refugees across mainland Europe at that time; and the question was what, if anything, could we in Ireland do to help?

That day, at least, the answer was to create a refugee information-sharing and advocacy group, “Ireland Says Welcome”. It was through my involvement with this group that I first heard about Comhlámh, and how it could provide support in a very substantive way by giving initiatives such as Ireland Says Welcome (as a Comhlámh member group) both the platform to publicise their work and attract new members. Also, with Comhlámh’s city centre premises, it was the ideal base to run activities, prepare for public events and hold meetings.

But of course, this support and facilitation of civic-minded groups is only one aspect of Comhlámh’s work. You will find in the pages that follow a detailed description of the myriad ways in which Comhlámh’s presence and activities benefit those in the not-for-profit sector at home and abroad; for present purposes, therefore, let me cite one example: the Code of Good Practice. This was drawn up by Comhlámh to regulate volunteer sending agencies, and adherence to it is closely monitored on an annual basis. Forty-four organisations are currently signed-up, and it has attained international recognition as a model of how things should be done. We are delighted that the Irish Aid website carries the following message: “We recommend that you ensure your sending agency is a signatory to the Comhlámh Code of Good Practice”.

Acting as chair over the last year has allowed me to gain a greater understanding and appreciation of the value of Comhlámh, and at this point, I would like to thank the other board members for their contribution. It was a real pleasure working with a group of such dedicated, good-natured and capable individuals. Preparing for and turning up at board meetings that sometimes ran over the allotted time (such was the

Access to Medicines group
at the second annual
Access to Medicines
conference



The calibre and dedication of the other staff members is evident not just from what I know of their work at Comhlámh, but also from the quality and fluency of their contributions

quality of debate!) is one thing, but even more impressive was the effort taken by individual members to work on their own time on a whole range of governance matters. Given this commitment, it's perhaps not a surprise that once again Comhlámh was nominated for a good governance award in 2018.

However, the real strength of Comhlámh lies in those who keep it going, day-in-day-out: the management and staff. Frequent travel abroad during my year as chair meant that I had less opportunity than I would have liked to get to know staff and members; but the board and I worked closely with Mark Cumming, the Head of Comhlámh, and his ability, commitment and knowledge of the sector is immediately and continually apparent. The calibre and dedication of the other staff members is evident not just from what I know of their work at Comhlámh, but also from the quality and fluency of their contributions at various board and external meetings.

I would like to thank those donors and funders who support our work: Irish Aid, the European Commission through the EU Aid Volunteers Initiative and Erasmus+ (managed by Leargas), Concern Worldwide, along with our Solidarity Partners, Action Aid Ireland, Brighter Communities Worldwide, EIL, Fairtrade Ireland, Friends of the Earth Ireland, Irish League of Credit Union Foundation, Missionaries of the Sacred Heart, Nurture Africa, Plan International Ireland, SERVE, Tearfund, Umbrella Foundation, UCDVO, Viatores Christi, Vincentian Lay Missionaries, VSO Ireland and VMM International.

Finally of course, I would also like to offer a special thanks to individual donors who are part of our committed giving campaign. Their support is greatly appreciated by the board and the membership of Comhlámh. And last of all, our members, whose contribution is obviously more than purely financial; through their participation and engagement, they play a vital role in giving Comhlámh life and purpose.

As you read this report, I have no doubt that you will agree with me on the scale of the contribution Comhlámh continues to make to the Irish volunteering movement at home and abroad. For my own part, it has been both a pleasure and an honour to serve as its chair.

Patrick Dempsey, Chairperson



Irish Aid Centre staff
Michael Chanda and
Sinead Hayes – at the Irish
Aid Volunteering Fair

Report Introduction

Dear Members and Supporters of Comhlámh,

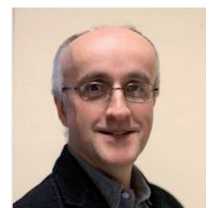
As this report marks the halfway point in our 2017-2021 strategic plan, it's useful to reflect on our context, our place in the sector, and how things are progressing towards 2021.

The current strategic plan was launched after a period of renewal in Comhlámh that we referred to as “Going Back to Our Roots”. This strategic plan seeks to build depth and breadth to this repositioning of Comhlámh as a membership organisation with a vision of volunteering contributing to a global citizenship critically involved in responding to the challenges of our time. We have widened our base as a membership organisation with new membership groups actively working on global justice issues, bringing their learning and passion for justice issues from the Global South back to Ireland. We also have brought greater depth to policy makers’ and practitioners’ reflection on, and analysis of, the place and role of international volunteering.

We are making progress on changing the understanding of international volunteering as a one-dimensional, transactional model, something we do to/for others. International volunteering provides opportunities to deepen engagement in development and build cultures of solidarity, mutual respect and partnership. To assist this reflection we have been mapping the changing nature and scope of volunteering from Ireland for four years. This, together with our research on the continued engagement of returned volunteers, has contributed to new thinking by policymakers. Examples include

the Foreign Affairs Joint Oireachtas Committee recognising the need for greater support for development education and volunteering. Ireland’s Voluntary National Review on the Sustainable Development Goals recognised how Ireland benefits from volunteers returning to Ireland from the Global South and bringing with them newly acquired knowledge and cultural understanding. Ireland’s new Policy for International Development recognises the particular role and place of returned international volunteers in development cooperation. We see that there is increasing recognition of volunteers’ enormous potential to act as peer educators on their return to Ireland, shaping informed discussions on development issues and making an ongoing contribution to our country’s work in addressing global poverty and social exclusion. We see a major opportunity to ensure these perspectives are included in the state’s promised review of the Volunteering Initiative.

At the same time as these developments are taking place, the agencies who are part of the Comhlámh Code of Good Practice have collaborated in the process of completing a values-based review of the Code. The Code is now clearly underpinned and led by a values framework and a development education approach: this will guide the development and



Mark Cumming
Head of Comhlámh.

We have widened our base as a membership organisation with new membership groups actively working on global justice issues.



Comhlámh staff at residential training for HSE personnel

implementation of international volunteer programmes, ensuring more effective and sustainable outcomes. Coupled with this is the coming to fruition of a number of years' work that examined the place of volunteering in orphanages/institutional care settings: the new Code contains a commitment that all signatories will, where relevant, transition away from volunteering in orphanages/institutional care settings. This represents significant progress towards nurturing a child-safe model of international volunteering from Ireland.

In our day-to-day work, we have seen our engagement with target audiences grow over the past two years. This includes increases in the numbers of people we reach through our face-to-face outreach, as well as our online engagement with members of the public. Through our education and training programme, our engagement with the public has also deepened and, as shown by evaluations, has had a lasting and profound impact on participants. The quality of our relationships with the Code Supporter Network continues to develop with the Association of Secondary Teachers of Ireland being the latest body to join in 2018, thus amplifying the messaging on responsible volunteering.

During the year, we successfully completed a number of EC-funded strategic partnership programmes. Our work under the EU Aid Volunteers Initiative programme enabled us to share our expertise in good practice in volunteering with organisations from throughout the EU and the Global South who were applying for certification. With funding from Erasmus+, we completed a multi-annual, multi-partner project that focused on supporting and nurturing returned international volunteers in an ongoing commitment as active citizens. In addition, we produced nine policy, research and position papers on topics of relevance to international volunteering, contributing to our

being recognised as the leading Irish voice on volunteering in development and humanitarian work.

Our strategic plan calls on us to diversify our funding base while also growing programming to support returned volunteers' continued action for development. Alongside this is an aim to reconnect with global diaspora groups in Ireland. We have done all of these things; new partnerships funded through the Erasmus+ scheme are enabling us to participate in EU consortia, which will facilitate us to connect returned volunteers with young migrants to develop action projects for global justice. Our premises in 12 Parliament Street are actively used by refugee and migrant groups, while our Ireland Says Welcome group advocates on a range of refugee and migrant issues.

We are pleased with the progress to date in implementing the strategic plan, and it remains relevant for our work. 2019 will see a focus on the implementation and roll-out of the new Code, contributing to the Irish Aid review of the Volunteering Initiative, growing and deepening the actions of our member groups, continued diversification of funding, and ongoing review of our governance processes to ensure that our values are embodied in all areas of our day-to-day work.

I'd like to thank all those I have interacted with over the last year, the 'critical' and visionary board, the enthused staff team, the inspiring membership and all those who have connected and contributed to our work.

In solidarity,

Mark Cumming, Head of Comhlámh

Legal and administrative information

Comhlámh: Development Workers and Volunteers in Global Solidarity Company Limited by Guarantee, is a company limited by guarantee and not having a share capital, it is a registered charity and is governed by a voluntary board.

The Board of Directors

The following were members of the board and its sub-group at the date on which the financial statements were approved:

Patrick Dempsey, Chair
(Operations sub-group)

Morina O'Neill, Deputy Chair
(Operations sub-group)

Ciarán Burns, Treasurer & Risk Officer
(Operations sub-group)

Marie Therese Fanning, Staff Liaison Officer.

Ellen Regan

Chris O'Donoghue

Michael Hanly

Lucky Khambule
(South African)

Mary Purcell

John Durcan

Company secretary: Mark Cumming (attends board meetings but is not a Director of the company).

Head of Comhlámh: Mark Cumming.

Registered office: 12 Parliament Street, Dublin 2.

Auditors: Crowe Ireland, Chartered Accountants & Registered Auditor, Marine House, Clanwilliam Place, Dublin 2.

Bankers: Permanent TSB, 70 Grafton Street, Dublin 2.

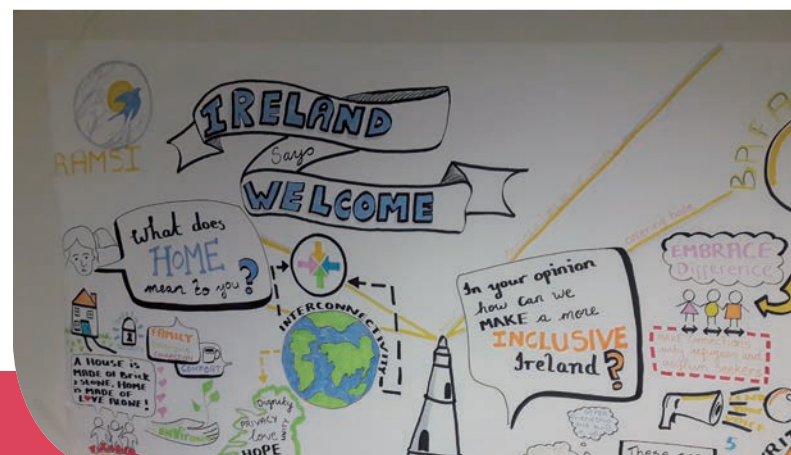
Solicitors: Partners at Law, 8 Adelaide Street, Dun Laoghaire, Co. Dublin.

Revenue charity number: CHY7680

Charities regulatory authority number: 20017514

Companies registration office number: 83283

Ireland Says Welcome
with RAMSI on Culture
Night



Report of the Board

The directors have pleasure in presenting their report and the audited financial statements of Comhlámh - Development Workers and Volunteers in Global Solidarity Company Limited by Guarantee ("Comhlámh") for the year ended 31st December 2018.

The directors wish to acknowledge the support and partnership with Irish Aid, who are our principal donor and with whom we are working to deliver the Volunteering Initiative. We also recognise our other donors, partners and supporters who are active in contributing to the life of the association in terms of their freely given time and their financial support. We salute the members of the Association for all their initiative, creativity and hard work in working for our shared objectives.

2018 was the second year of our five-year strategic plan, 'Mobilising for a socially just, equitable and sustainable world (2017-2021)'. Our annual activities were divided according to six key objectives, in keeping with the focus of this plan, and our significant achievements during the year covered each of these areas. No revisions or adaptations are foreseen at this stage in the life of the strategic plan.

Strategic Objective 1: Inform

We will work to promote international volunteering that strengthens the public's ownership of the development agenda and build awareness of the necessity of tackling poverty and exclusion in all their forms.

During the year, we supported potential volunteers to make informed decisions about engaging with responsible international volunteering opportunities. The focus of our outreach was on accessing well-defined public audiences with our messaging on responsible volunteering: individuals thinking of volunteering should critically reflect on the role of volunteering and should only consider going with a signatory to the Code of Good Practice. In 2018, we contracted an external expert to assist us in evaluating the extent to which we were achieving this target, and the results were positive. A survey of returned volunteers and enquirers indicated that 80% felt the information provided was helpful or very helpful; a further 80% stated that, following contact with Comhlámh, they understood the concept of 'responsible volunteering', while 69% reported that they would be more likely to go with a Comhlámh Code signatory than a non-signatory.

Our face-to-face outreach programme was very highly evaluated, and we continued to grow our presence at fairs, conferences and on the phone in 2018, which enabled us to reach over 2,000 people directly. We continued the strategy of working to amplify our messaging by reaching out through the Code Supporter Network, which comprises key trade unions and bodies in the health, education, and third level sectors. The health & education sectors were specific target groups for our outreach work, including through participation in the Irish National Teachers Organisation and the Irish Nurses and Midwives Organisation union conferences and the development of podcasts and social media campaigns tailored for these audiences. We also participated in a large number of information fairs and events around the country, as well as organising the annual Irish Aid Volunteer Fair, which attracted more than 250 participants.

First Weds poster Doing Dev Differently



DOING DEVELOPMENT DIFFERENTLY

Traditional foreign aid is facing an increasingly challenging environment.

With much focus on inputs there is often insufficient focus on actual long-term sustainable change for those experiencing poverty. Within the sector, new agendas like Thinking and Working Politically and Doing Development Differently are being discussed. These seek to put people, power and politics at the heart of development thinking.

We know that genuine development progress is complex, solutions are not simple or obvious. Those who would benefit most lack power, those who can make a difference aren't being held to account and political barriers are overlooked. Disparities of power and inequality are framed as an incidental symptom of, rather than linked as a function of, structural injustice. Many development initiatives fail to address this complexity, promoting interventions that have little impact.

What does all this mean for the Irish international development agencies and in particular Ireland's new International Development policy being finalised in the coming months?

Come and discuss these issues with our panel.

Pablo Yanguas
Pablo is an honorary Research Fellow at the University of Manchester and adviser on politically smart and adaptive foreign aid. He has a PhD in Government from Cornell University, and his research on donors and governance has been published in academic journals. Pablo is the author of the recent book 'Why We Lie About Aid: Development and the Politics of Change' (2016, Routledge). As a consultant, he has worked with DFID, World Bank, and NGOs on issues of donor coordination, political economy analysis, adaptive development, and social accountability.

Elisbeth Dillon
Having transferred from Kimmage Development Studies Centre in 2018, Elisbeth Dillon now coordinates the IAA in International Development at the Department of International Development, Maynooth University. She has developed and facilitated a range of classroom-based and online development-related programmes at undergraduate and postgraduate level including modules on development theory and practice, media and development, social movements and globalisation, and research methods. Elisbeth has been actively engaged in development education and activism in Ireland for nearly 20 years and her work has straddled both formal and non-formal education contexts. She has recently (2017) completed doctoral research entitled 'New Critical in Talk? Discourses of Development Education among Facilitators in Ireland'. She is particularly interested in exploring different conceptions of radicality when it comes to development and development education and is actively engaged in research and publications on discourses and representations of aid and within development policy and practice in Ireland.

14

to be announced as confirmed. Comhlámh is grateful for support from Concern for our #firstweds events.

Venue The Teachers Club, 36 Parnell Square W, 7th Nov at 7pm

Our series of #FirstWeds debates, supported by Concern, continued in 2018 with a wide range of themes explored by interactive panels featuring a range of national and international panellists. These debates enabled people to situate their interest in development work in a broader framework, considering the global interconnected world we live in.

Funding from our EU partnerships (Erasmus+ and EU Aid Volunteers Initiative) enabled us to focus on celebrating the contributions of volunteers in humanitarian and development contexts in the Global South and within the EU. In July, we organised a public workshop on international volunteering and active citizenship to discuss ways of engaging in action for global justice from Ireland: this included an exhibition of photos and action projects from our "Volunteering for the Future" project, and inputs from project participants who presented on their action projects from home. To mark International Volunteer Day on December 5th, we organised an event to celebrate humanitarian volunteering, where members of the public were invited to meet returned volunteers and discuss their experiences and stories.

Strategic Objective 2: Educate

We will provide training and education that support good practice in international development work and volunteering.

In 2018, we focused on the provision of tailored education and training that supported volunteers to understand the broader context of development and encouraged their continuous learning and engagement in action for global justice. Drawing on a comprehensive review of our pre-departure and post-return materials, undertaken in late 2017, we rolled out a revised training programme aimed at supporting volunteers at the pre-decision making, pre-departure and post-return phases of their engagement. Through our online and face-to-face training, we reached over 600 participants and exceeded our targets for how our programmes supported changes in participants' knowledge, skills and attitudes.

Following engagement with training, 91% reported a deepened awareness of the wider development context of their placement, while 88% said they had improved their skills to raise awareness of global justice issues, and felt more confident about doing so. Finally, 91% reported positive changes in their attitudes towards international development, with 92% stating that they felt more confident about engaging in ongoing action for global justice.

Our focus on sectoral outreach and capacity building continued in 2018 with the design and delivery of a number of tailored courses aimed at health sector students and professionals, as well as engagement with students of international development courses. These reached 126 participants in total. Building on previous courses developed for health sector professionals, we contributed to the development and delivery of residential training for Health Service Executive (HSE) employees, which focused on supporting qualified health sector personnel who are at the pre-decision making/pre-departure stage of the volunteer lifecycle.

With support from Erasmus+ and partners in Germany, Slovenia and the UK, we launched two new training resources in 2018. The first was an online training course, to support post-return engagement and volunteers' active citizenship, which is available at <https://volunteeringforthefuture.com>. We also finalised and launched a "Training Companion" for facilitators working with returned volunteers, to help them reflect on and deepen their practice: this was launched at a training we organised and co-facilitated for 26 facilitators from Ireland, Czech Republic, Germany and the UK.

"It is clear that people who have contact with Comhlámh come away well informed, and therefore it is safe to suppose this influences their decision making around volunteering"

- Evaluation Quote

Testimonials From Course Participants

“It really encouraged you to delve deeper into why you might consider volunteering and ask yourself difficult questions about it. Question whether you would be of more value at home and if you went abroad, to think about whether you would take some learning from that throughout your work when you return”.

“The concept of ‘learn to unlearn’ and why people have certain perceptions just really opened my eyes and enabled me to understand and empathise with individuals’ certain perceptions and why this is the case – maybe to challenge this from an understanding perspective”.

“The course has given me more confidence to embrace new ideas and not to be afraid of ‘failing’.

Personally I have become more reflective, embraced the less-is-more attitude for sessions I run and has helped with the transition from ‘teacher’ to facilitator”.

“With greater education & understanding I care more about issues and am more passionate to learn more and do more action”.

“Now have a defined plan for how to direct returned volunteer enthusiasm into social action projects - previously had no guidance or idea about how I would effectively engage and develop an action project”.



Pierre Klein of ADT at the Irish Aid Volunteering Fair



The new Code will be hugely influential in shaping volunteering from Ireland, as it will drive deeper reflection on the place of volunteering in development and situate this work firmly within rights-based development thinking.

Strategic Objective 3: Support

We will lead the ongoing development and implementation of good practice standards for Volunteer Sending Agencies (VSAs), to ensure responsible, responsive volunteering at all stages of the volunteer continuum.

In 2018, we finalised the first values-based review of the Comhlámh Code of Good Practice, which has guided standards for Irish-based VSAs since it was launched in 2006. The process, which was firmly rooted in the peer support model that underpins the Code's structure and governance, resulted in the identification of five core values for international volunteering: Solidarity, Respect, Social Justice, Ecological Sustainability and Integrity. The new Code will be hugely influential in shaping volunteering from Ireland, as it will drive deeper reflection on the place of volunteering in development and situate this work firmly within rights-based development thinking. It will further strengthen child-safe volunteering, through the inclusion of a principle that supports the phasing out of volunteering in orphanages/residential settings and promotes deinstitutionalisation for the first time. Additionally, its governance structures have been reviewed, and there is a new emphasis on assessing and rewarding progression towards compliance.

During the year, we also worked to support VSAs to develop and implement standards of good practice. There were 45 Code signatories: of these, 16 were independently assessed as having the highest level of compliance with the principles, while 19 had the next level. Comhlámh worked to build capacity to implement the Code through bilateral support and the provision of training on topics including debriefing, ecological

sustainability, & the General Data Protection Regulations (GDPR). This was supplemented by a series of peer support meetings, which provided Code signatories to engage with colleagues from across the sector, share practice, and actively contribute to the new Code's development. The levels of inter-agency partnership that characterise the sector were demonstrated by the number of working groups convened during the year: the Volunteering Options Working Group; the Volunteering and Development Education Committee; the Sustainable Development Goals (SDG) thematic group; and the Volunteering in Orphanages Working Group. Collectively, group members produced policy papers and other resources that contributed to the ongoing development of sectoral good practice – as well as identifying emerging issues that will need to be addressed in the future.

To encourage other Irish-based organisations to avail of the opportunities within the EU Aid Volunteering Initiative (EUAVI), we hosted an information/networking event in Dublin in October. This coincided with an international consortium meeting we were hosting in Dublin and offered Code signatories the opportunity to meet with other organisations involved in the Initiative and learn first-hand from their experiences. Comhlámh coordinated the development and launch of a 'Why To' guide to EUAVI certification: this is available both in online (<https://whytoguide.org/>) and offline formats, and supports sending and hosting organisations that are entering the certification process.



Comhlámh was nominated for a
Good Governance Award

Testimonials From Course Participants

“My whole perspective on international volunteering and development has been broadened and challenged in a really beneficial way”.

“The course really helped me deepen my values which underpin the work I do, thereby increasing confidence in what I do – which I think will translate positively into facilitation”.



There were
45 Code
signatories: of
these, 16 were
independently
assessed as
having the
highest level
of compliance
with the
principles,
while 19 had
the next level

Strategic Objective 4: Nurture

We will provide a supportive environment for those we work with to help sustain them in their work.

For the second year in a row, we recorded an increase in interest regarding post-return supports and training for volunteers. Through our Erasmus+ funded work and our engagement with the Volunteering and Development Education committee, we worked to ensure that Volunteer Sending Agencies have sufficient capacity to address the individual needs of volunteers, providing this support directly to returnees in instances where their sending agencies were not in a position to do so.

In 2018, we strengthened our linkages and engagement with individuals and organisations who are involved in responding to humanitarian situations within the EU, as a result of migration flows. This included the provision of individual debriefing for volunteers, discussions with migrant-support organisations around their psychosocial support needs, and offering opportunities for volunteers to discuss their experiences with peers through social

events such as Culture Night and International Volunteer Day. We also developed links with Trinity College's CONTEXT programme, an international collaborative network for training and excellence in psychotraumatology, thereby improving our understanding of how to support the wellbeing of humanitarian volunteers in post-conflict situations.

We continued to promote social insurance entitlements, public service pension rights, and post-return supports including debriefing, referrals for counselling and critical incident stress management with relevant members of the public; however, we recorded a significant decline in the uptake of the Volunteer Development Worker scheme, which we administer on behalf of the Department of Social Protection. This is an issue of concern to us, and one that we will work to address in 2019 through the promotion of our new website and through face-to-face engagement with members of the public and staff of Volunteer Sending Agencies and international development/humanitarian organisations.

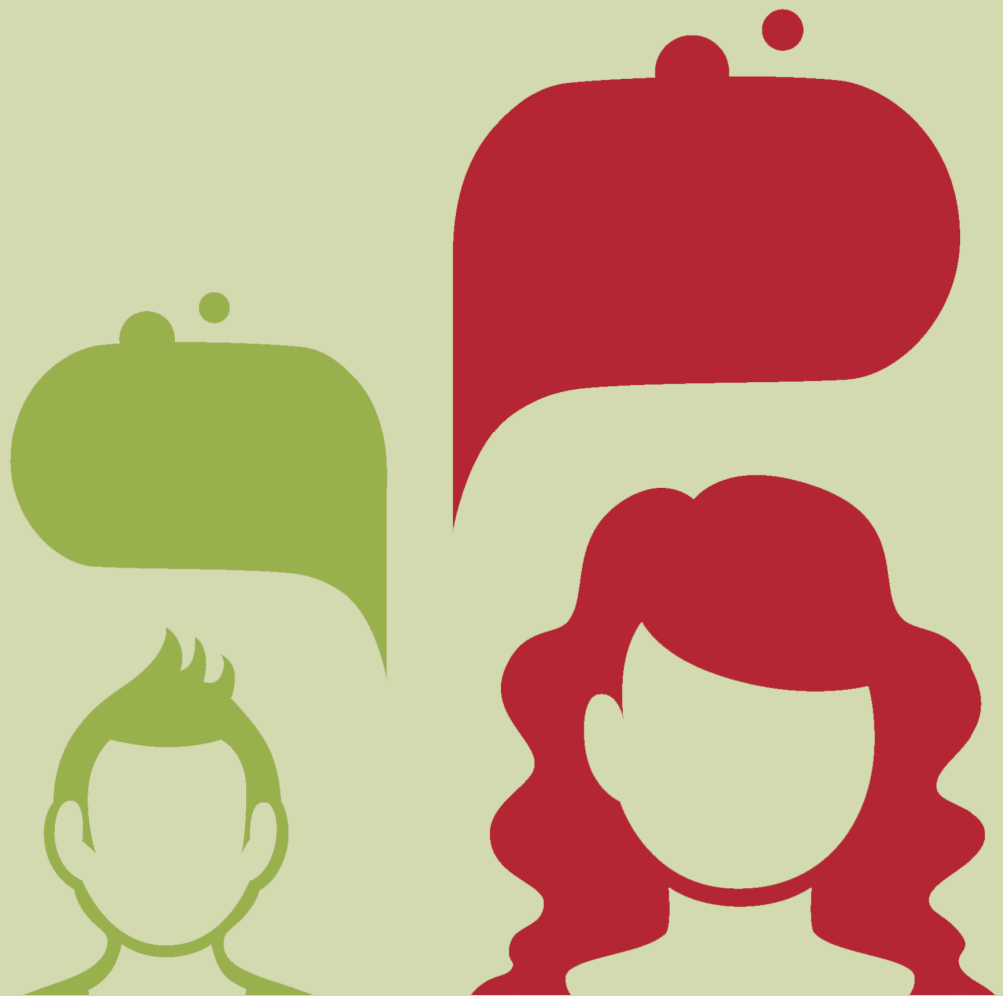
Tris Gosine at the Irish Aid
Volunteering Fair



Testimonials From Course Participants

“I didn’t realise how much I needed to talk about my experience, thoughts and feelings before today. Although I didn’t feel bad before, I feel a lot better”.

“Thanks for today – it really helped me to process my experience and encouraged me to research into development for the future.”



The short-term and youth profile of those volunteering points to the need to provide a greater focus on development education as an integral part of the volunteering journey

Strategic Objective 5: Innovate

We will contribute to and lead the development of research, policy and practice on volunteering for international development, which will inform our advocacy work.

We made significant progress towards its achievement in 2018: in addition to the revision of the Code of Good Practice, we produced a number of research papers, presentations and policy submissions, which have been circulated nationally and internationally.

For the fifth consecutive year, we collated and analysed data on international volunteering from Ireland. This survey is the primary source of national information on international volunteering, and provides a unique and comprehensive insight into trends within the sector.

The short-term and youth profile of those volunteering points to the need to provide a greater focus on development education as an integral part of the volunteering journey, and to locate the overseas placement as one step in a longer journey of engagement, rather than the final stage.

We finalised a working paper on volunteering in institutional care settings, which was the culmination of several years' intensive dialogue and collaborative input that drew on the expertise of the Volunteering and Orphanages Working Group. It was additionally informed by our active participation in the Better Care Network, which helped to identify best practice concerning international volunteering in institutional care settings. The new Child-Safe Volunteering principle in the revised Code of Good Practice drew on this paper, which has to date received the support of a majority of Code signatories.

During the year, we were commissioned by FORUM to compile a resource paper on active citizenship, civic engagement and global citizenship. This was circulated at IVCO 2018, which took place in Montreal in October, and was referenced in presentations given by representatives from FK Norway and JICA (Japan International Cooperation

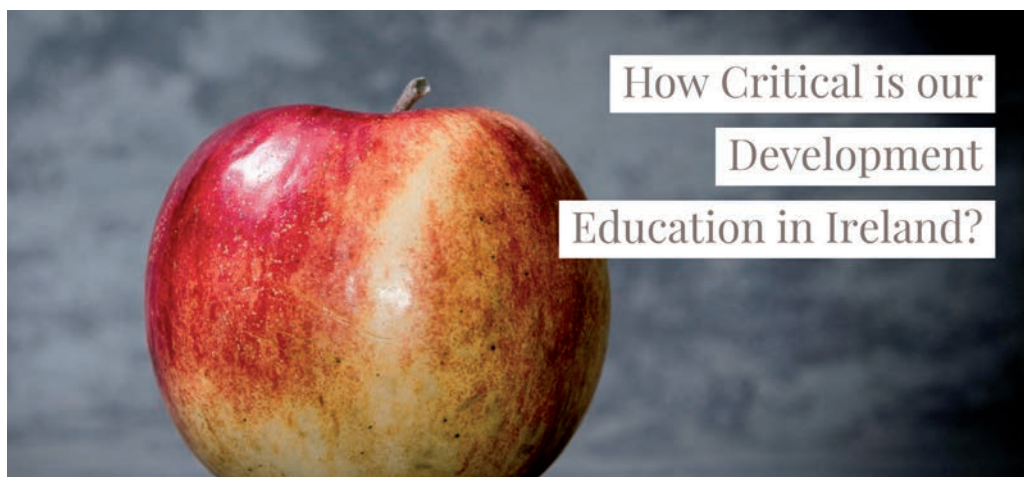
Agency). We additionally launched a discussion paper on humanitarian volunteering within the EU, which focused on the recent migration crisis and volunteer responses to the reception and integration of people seeking international protection in Europe.

Through our participation in a wide range of national and international networks, we worked to influence the development of policy and practice in areas of relevance to our work. In Ireland, this included: making a submission to the review of Ireland's policy on international development; piloting IDEA's new Code of Practice (Development Education); participating in working groups convened by Dochas; membership of Coalition 2030 and the Global Citizen Award Committee; and partnerships with third-level institutions, to help bring academics and practitioners together to discuss development education and decolonialism.

Internationally, our involvement with the EUAVI technical assistance and capacity building programmes included developing and facilitating workshops as part of trainings and consortium meetings in Athens and Dublin: through this, we were able to promote our work on good practice in international volunteering with VSAs from throughout the EU, Latin America, Sub-Saharan Africa and Asia. We actively participated in both the European and the global annual conferences of the Forum network, exchanging practice and learning with sending and hosting organisations from around the world. 2018 also marked the conclusion of a two-and-a-half year Erasmus+ funded project, for which Comhlámh was the lead partner.

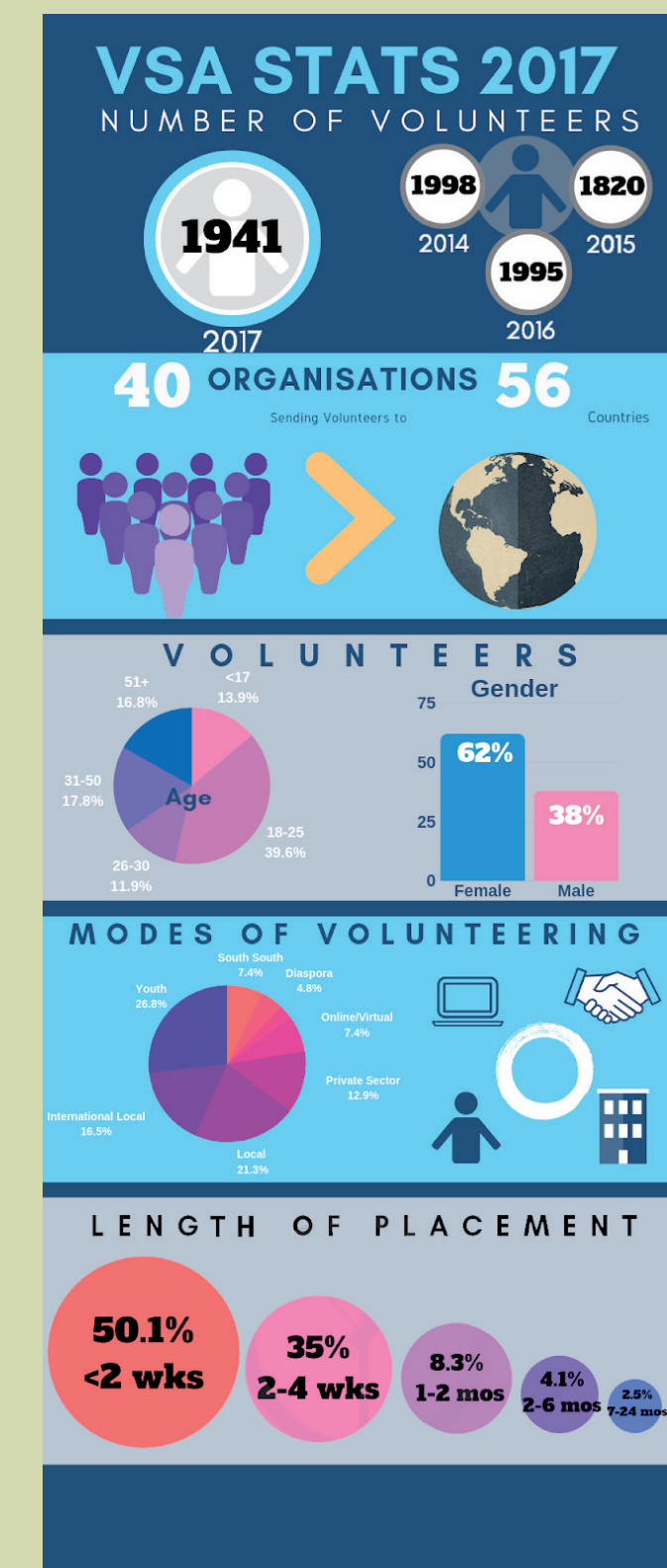
The final report demonstrated the project's broad reach and impact.

How critical is our
Development Education
- event hosted with
Kimmage Development
Studies Centre



Excerpt from final report of 'Volunteering for the Future' project

“Volunteering for the Future developed a range of resources and high quality learning opportunities that have deepened international volunteers’ sense of identity as active global citizens and built Volunteer Sending Agencies’ capacity to support post-return engagement. It improved the impact of informal global learning by educating and upskilling returnees as active citizens on international development issues. This, in turn, created a wider community of volunteers from across the EU who undertook awareness raising and campaigning projects on global development issues with their peers in Europe. These 32 action projects reached 3,185 members of the public directly, and a further 10, 454 indirectly. They have helped to raise awareness of shared global challenges for international development and created new avenues and opportunities for becoming directly involved in action for global justice. Through the production of research, training manuals and companions, and a training course, the project developed new and innovative ways for Volunteer Sending Agencies to engage returned volunteers, built their capacity to provide training on active citizenship and offered opportunities for deeper reflection on their role as facilitators working to support critical thinking and engagement on global justice issues.”



Active member groups grew from one in 2013 to seven in 2018

Strategic Objective 6: Activate

We will provide a dynamic space for our membership to take action for change on a range of global justice issues.

Comhlámh's constitution provides for the operation of thematic or regional member groups, active on a range of global justice themes. These member-led groups represent one of the unique characteristics of Comhlámh. By creating spaces for member-led work, new ideas, themes and innovations can be brought forward by the people of the international development sector that we represent. Active member groups grew from one in 2013 to seven in 2018. Groups emerge from within the interests of members, and staff provide support and guidance to nurture their emergence and ongoing work.

During the year, the Trade Justice group ran a night course on trade justice with 15 participants and looked at global trading relations and the impacts on sustainable development. A new group, Access to Medicines Ireland, was established and hosted a conference on access to medicines in collaboration with the College of Surgeons, the Forum for Global Health and Médecins Sans Frontières (MSF). The Justice for Palestine group lobbied on the issue

of settlement goods in the Occupied Palestinian Territories as well as writing articles for publication. The Ireland Says Welcome group was active in raising awareness of the rights of migrants and refugees to housing. For Culture Night in Dublin, they hosted a multicultural night of story-telling, culture and food, with over 160 people attending. The Dympna Meaney Women's Leadership Development Fund awarded four bursaries, totalling €6,000, supporting women from the Global South who are active in tackling issues of gender-based violence in their communities. The Focus group produced two issues of their broadsheet paper, taking a critical eye to contemporary development issues, including reproductive health rights, land rights and sustainable development models, and Palestinian rights on the 70th anniversary of the state of Israel. The group succeeded in connecting with activists/writers from the Global South, as contributors to the publication.

To support the work of member groups, staff facilitated two workshops during the year. These brought representatives of the groups together to reflect on their work, how they function as groups, and how they sustain their activism.

Access To Medicines conference

ACCESS TO MEDICINES

Paying a High Price
- Problems and Solutions -



Quotes from the Membership Groups

“Being part of the Dympna Meaney Women’s Leadership Development Bursary Fund keeps me connected to the driving spirit of one of Comhlámh’s great heroes, and to others both north and south who give and give and give to achieve gender justice globally”.

“The office space and management expertise offered by Comhlámh enormously increased Access to Medicines Ireland’s capacity to grow and achieve as a group. Very little of what we have achieved this year could have been done without Comhlámh - and we are only beginning!”

“The Ireland Says Welcome group allows me to connect with all sorts of like-minded people to take action in solidarity with Ireland’s migrant communities and against racism. Comhlámh’s backing gives us access to an even wider network and helps us to establish our shared values.”





Trade Justice Course
Facebook Event

Monitoring and Learning

Throughout the year, we utilised a monitoring and evaluation matrix that focused on the key targets and outputs of a results-based framework, with an emphasis on tracking longer-term learning outcomes wherever possible. As in previous years, each Project Officer was assigned responsibility for collecting information according to their work area. Sources of verification included participant feedback and evaluation forms, survey responses, focus groups, Google analytics, social media analysis, tracking sheets, activity reports, and media coverage.

Progress, as captured by these, was discussed at individual monthly meetings, team meetings, and bi-annual review and planning days, thus allowing for revisions and updates to be made to each workplan, where needed. In 2019, we will continue to review our monitoring and learning processes with a view to examining more qualitative approaches that can support the further articulation of the impact of our work.

Financial Review

Total income for 2018 amounted to €683,756: while 7.3% lower than 2017, it was a better outturn than expected. Funding comes from four broad sources: Irish Aid, the European Commission (EC) through various funding mechanisms, own fundraising, and NGOs.

Comhlámh has a strategic partnership with Irish Aid to promote good practice in international volunteering as outlined in Irish Aid's Volunteering Initiative. We agree multi-annual memoranda of understanding based on detailed activity plans and monitoring mechanisms. At the end of 2018, the two-year memorandum for 2017-2018 was extended for a further year. As part of this extension, €31,500 of extra funding was secured from Irish Aid for 2018 to support activities underway. Within the context of 'A Better World', Ireland's new International Development policy, Comhlámh is confident of negotiating a new multi-annual MoU for 2020 and beyond.

Comhlámh accesses a range of EC project funding, including the EU Aid Volunteers Initiative and Erasmus+. Three EC-funded projects concluded as planned in 2018, resulting in a drop in EC-funding and related expenditure. One new EC project commenced at the end of 2018, while another will begin in early 2019. We continue to link with European civil society partners to examine opportunities and apply for EC project funding that fits within our strategic objectives. Some of these are

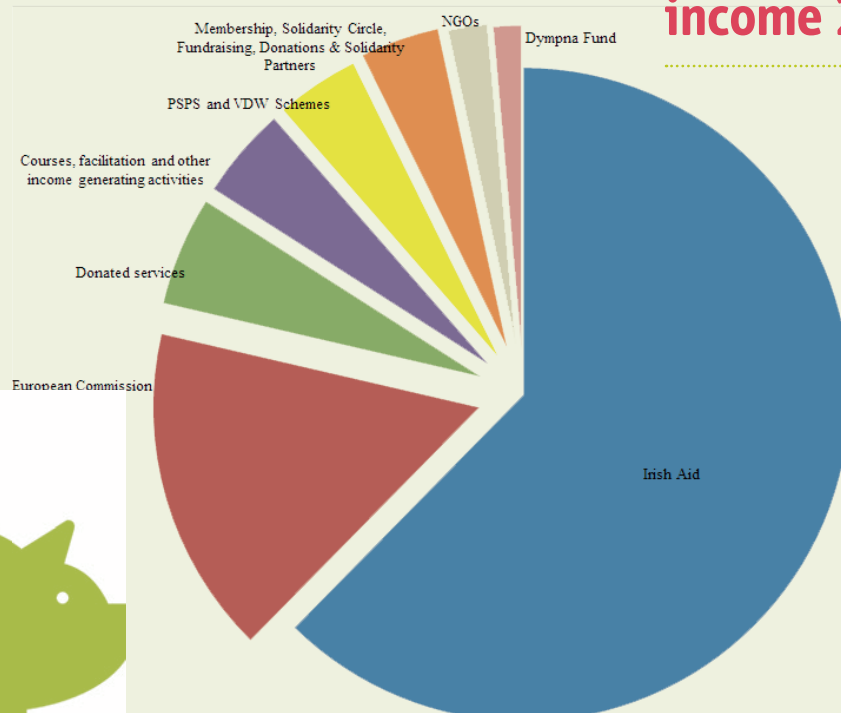
consortia in which we are participants, while in others, we act as lead applicants.

Comhlámh's own unrestricted funding includes fundraising activities, membership subscriptions, our Solidarity Circle programme (individual committed giving), sales of resources, training and consultancy and donations by our Solidarity Partners. These showed a slight growth of approximately €4,000 in 2018. Further work is planned to incrementally grow this income, in particular through the development of the committed giving programme.

Comhlámh accessed NGO-funding from Concern and the Wheel. Funding from Concern is based on two-year agreements, while funding from the Wheel's Training Links programme was once again secured in 2018 for 18 months. It is hoped this latter funding will move to become multi-annual and thus provide a regular income stream to support our on volunteering quality standards. Other opportunities for NGO and statutory funding will be sought in 2019.

The turnover figure of €683,756 includes €28,029 in payments from Irish Aid for onward transmission to government departments to cover the costs for the Public Service Pension and Volunteer Development Worker schemes that protect the pension and social security of those volunteering.

income 2018



Total expenditure for 2018 was €662,277, down from €699,737 in 2017. This decrease related to the variations in payments made under the Public Service Pension and Volunteer Development Worker schemes, which can vary widely year to year. When these payments are removed, expenditure for 2018 was €634,248, with the corresponding figure for 2017 being €630,673.

Our long-term aim of achieving higher levels of unrestricted funding and building our reserves took a positive step forward in 2018; at year end our unrestricted funding stood at €204,637, up from €150,498 in 2017. The increase is due to lower utilisation of own resources to support the Irish Aid programme, along with recovery of own resources expended in prior years on EC projects.

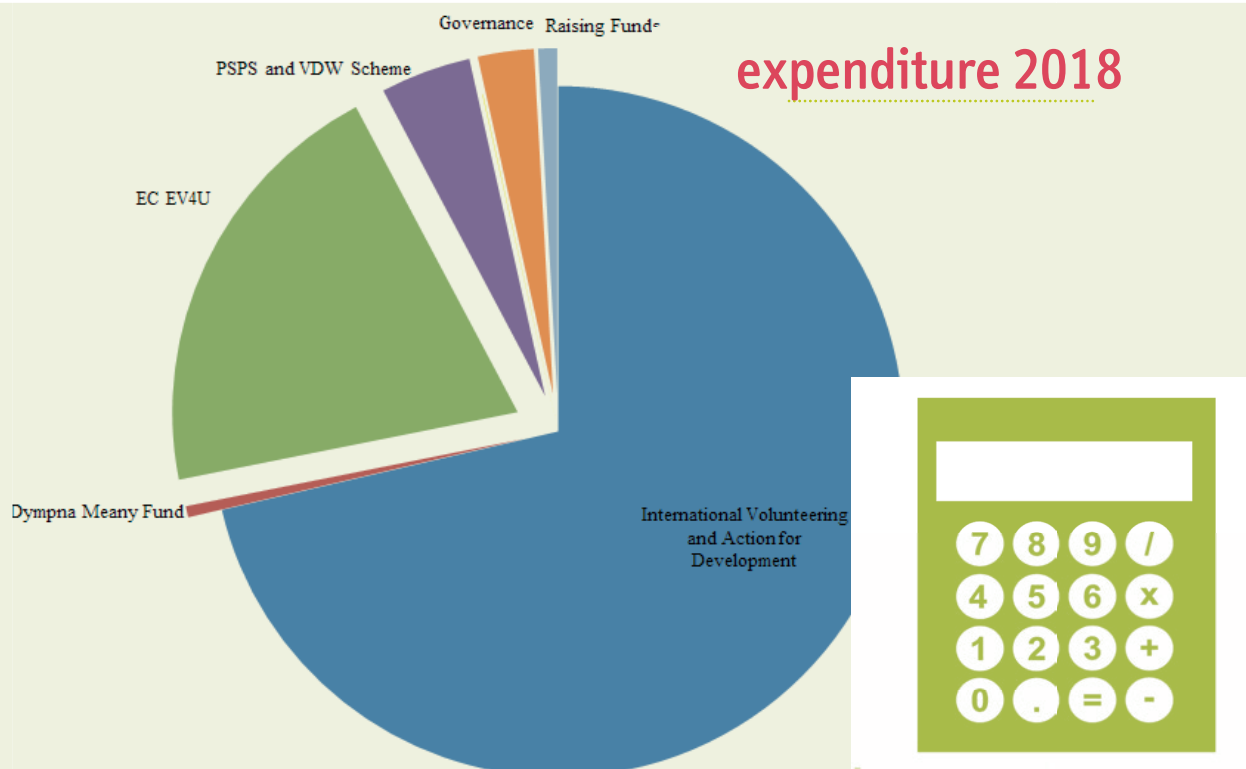
Reserves Policy

Reserves are necessary to ensure that Comhlámh's core activities can continue during a period of unforeseen difficulty. They are intended to cover periods of adjustment to late or reduced payments from existing funding sources. The holding of reserves is designed

to facilitate the continued implementation of our strategic objectives and to provide the Association with time to find alternative funding, adjust our planned level of output or in extreme circumstances, to facilitate an orderly wind up of services and the Association.

The use of funds held as reserves must be pre-approved by the board. While the use of reserves is at the discretion of the board, the use of funds must be in furtherance of Comhlámh's objectives.

The calculation of the required level of reserves is an integral part of the association's planning, budget and forecast cycle. It takes into account risks associated with each stream of income, planned activity level, and organisational commitments. As a rule, Comhlámh reserves should be no more than 12 months' running costs. As a target, Comhlámh aims to hold normal reserves that should fund normal activity for a minimum period of six months. Reserves at the end of 2018 stood at €204,637 up from €150,498 in 2017. This is 4.3 months of normal activity costs, up from three months' in 2017.



Structure, governance and management

Board of Directors

Comhlámh is governed by a board of directors that provides leadership, strategic direction, and oversight of the Association. The board is the primary decision-making body for Comhlámh and is elected by members at the Annual General Meetings (AGMs). The maximum tenure is five years, with the first mandate being for two years with a requirement that the director is put up for election for subsequent one year terms. Each year, an audit takes place to examine who is due to retire or is seeking a renewal of their mandate. Consideration is given to maintaining a comprehensive skills' mix, ensuring we have the range of knowledge and experience needed to guide and oversee the governance of the Association. Candidates to fill the vacancies to the board are sought from within the membership and outside in the broader constituency of those active in global development work. Where necessary, we engage with Boardmatch to identify suitably skilled persons we cannot find. The board has the option to co-opt directors between AGMs, but such persons must stand for election at the next AGM. The officers - including the Chairperson, Vice-chair, Treasurer & Risk Officer and Staff Liaison Officer - are elected annually by the board, after the AGM.

The role and responsibilities of all directors, including officers, are set out in Comhlámh's Governance Manual. New board members receive a full information pack, including the Governance Manual and Conflict of Interest Policy, as part of a dedicated induction session before their first board meeting. The induction is carried out by the Chairperson and the Head of Comhlámh. Training is provided by external providers as required to support them in their duties as company directors. In 2018 training was undertaken with the Wheel, including on the Charity Trustees Driving Licence and developing risk plans.

The board is responsible for making strategic decisions on the plans, budgets and policies, defining the scope of Comhlámh's programmes, and is accountable to the membership. On a daily basis, the Association is managed by the Head of Comhlámh. The board met six times in 2018, ensuring that the Association is performing and delivering against annual work plans and the strategic plan. It oversaw adherence to financial procedures while ensuring budgetary expenditure was according to the yearly plan. It reviewed the outcomes of the statutory audit and ensured compliance with all legal requirements. In 2018 significant work was completed in reviewing and updating a range of existing policies including our finance procedures, expenses and procurement policies, ethical fundraising, and interns policies. The board worked to develop and approve new policies, including the development of a fraud statement that will be signed by each incoming board annually. The board also approved an updated Data Protection Policy to bring us in line with the new General Data Protection Regulation (GDPR). Management, with board support, produced several related guidance documents on GDPR and a staff training day took place on this. Finally, in response to challenges identified in 2017 to support staff retention, management, with board support and approval, signed off on an e-working policy that enables limited working from home in suitable circumstances.

The board oversees pay policy; it commenced a review of pay in 2018 which resulted in the addition of two long-service increments to all the pay scales. An analysis of pay with respect to the wider sector, based on the 2017 National Pay and Benefits Survey conducted by the Community Foundation Ireland, was commenced and will be completed in 2019. Annually the board considers the feasibility of paying the annual increment to staff: these were approved to be paid in 2018.

The chair of the board supervises the Head of Comhlámh: the chair also conducts an annual performance appraisal with the Head and reports back to the board on the results of this exercise.

The board undertakes a review of their own collective and individual performance as directors each year.

The profile of the board includes a wide range of backgrounds and expertise necessary for the governance and strategic leadership of the association. Skills of board members include, legal, financial, fundraising, NGO management, research, policy and advocacy work, development education and youth and community work. All board members have experience of living and working in international development contexts.

A First Weds debate
poster



Board Member	Board Attendance	Subgroup Attendance	Skills area
Kathleen Cass	2/2 – resigned May	Ops group - 4/4	Solicitor, NGO leadership, sectoral knowledge
Jim Egan	2/2 – resigned May	Ops group - 4/4	Accountant, financial management and business risk
Bianca van Bavel	1/2 - resigned May		Public health researcher, sectoral knowledge
Lebam Macaw	1/2 – resigned May		Health professional
Ellen Donnelly	1/2 – resigned May	Ops group - 1/2	Youth work, development education
Patrick Dempsey	4/4 – appointed May	Ops group – 1/1	Solicitor, humanitarian sectoral knowledge
Ellen Regan	4/6 – re-appointed May		Educationalist, researcher, sectoral knowledge
Chris O'Donoghue	2/6 – re-appointed May		Youth worker, child protection, human rights, fundraising, sectoral experience
Mary Purcell	5/6		NGO management, strategic planning, sectoral experience
Michael Hanly	4/6		NGO management, sectoral experience
Lucky Khambule	6/6		Asylum rights, finance and customer services
Ciarán Burns	4/4 - appointed April	Ops group – 1/1	Accountant, financial management and risk analysis
Morina O'Neill	4/4 - appointed May	Ops group - 0/1	Policy, research, development education, sectoral experience
Marie-Therese Fanning	3/4 - appointed May		Human resource management, sectoral experience
John Durcan	4/4 - appointed May		Data scientist, data protection, sectoral experience

There is one sub-group of the board: the Operations group. The Operations group is made up of the Chair, Vice-chair and Treasurer. It met 5 times in 2018 and it covers risk management, health and safety, human resources, legal and finance issues. The Operations group provides advice and guidance on issues in between board meetings. It is also mandated by the board to make decisions prior to next board meetings if these are required urgently. Issues, decisions or recommendations made by the Operations group are reported back to the board. At each board meeting, the decisions made by the Operations group are formalised or, if deemed necessary, reversed.

The board established a number of time-bound project working groups in 2018 to support the development of policy and practice across several areas including, e-working, child safeguarding, GDPR and Equal Opportunities. These have delivered specialist expertise to support the management team in different areas of policy. These project groups report back on progress to each board meeting.

Comhlámh, as a member of Dóchas, strives to achieve compliance with the Irish Development NGO Code of Corporate Governance on a comply or explain basis. We are delighted to report that we are in compliance with the code and compliance procedures are reviewed on an annual basis. Comhlámh is committed to best practice in the communication of images and messages in all its publications as laid out in the Dóchas Code of Conduct on Images and Messages: this is discussed at the first board meeting of the calendar year.

We were pleased, for the second year running, to be nominated for a Good Governance Award by the Carmichael Centre. We value the detailed feedback we receive from the award scheme, which is shared with the board and which has informed improvements to our reporting year on year.

Comhlámh ensures timely and complete reporting to both the Companies Records Office (CRO) and the Charities Regulatory Authority. Comhlámh files returns three times per annum to the Lobby Register as required by the Standards in Public Office Commission. The board noted the launch of the Charity Regulators' governance code in late 2018 and will take steps in 2019 to ensure all policies are in place to ensure compliance by the end of 2019.

Risk Management

The directors have responsibility for and are aware of, the risks associated with the operating activities of Comhlámh. The directors identify and review the financial, governance, business continuity and effectiveness, operational, compliance and environmental risks to which Comhlámh is exposed and assess the likelihood of such risks and possible level of impact they would have.

The significant risks identified by the board are detailed in our risk register, together with agreed mitigating actions. These include:

- Maintaining our relevance to development workers and volunteers, which we have managed by actively recruiting membership and facilitating dynamic membership activist groups.
- The effective positioning of Comhlámh within the landscape of NGOs active in the sector is managed by ensuring that our work is progressing in the direction laid out in our strategic plan, keeping us centred on our mission to nurture, guide and mobilise development workers and volunteers to work for social justice locally and globally.
- The diversification of funding and reduction in reliance on Irish Aid funding is being managed through building engagement with diverse EC funding streams and growing our unrestricted income.
- The loss of institutional memory through staff turnover is being managed through a return to the payment of increments and the introduction of a remote working policy in 2018 to facilitate staff.

Appropriate control systems are in place to manage the risks of the association and to ensure compliance with laws and policies, ensure efficient and effective use of Comhlámh resources, safeguard the assets, and maintain the integrity of financial information produced.

Financial information is subject to detailed review allowing for continuous monitoring of Comhlámh operations and financial status.

The board is satisfied that the systems are in place to monitor, manage and, where appropriate, mitigate Comhlámh's exposure to significant risks. Risk is a standing item at each board meeting.

Our International Volunteer Day Poster



Staff and Management

The executive management team, comprising the Head of Comhlámh, the Finance and Administration Manager, and the Programme Manager, oversees the implementation of programmes internally and reports to the board. The Head of Comhlámh and Programme Manager have a great deal of experience in NGO management, international volunteering and development work. The Finance manager has a qualification in business and accounting. There were no changes to the management team in 2018.

In 2018, we promoted the Communications intern to the role of Digital Communications Officer, working on EC funded projects. Through the South Dublin Voluntary Group, we retained two part-time workers to work on reception and administrative duties as part of their Community Employment Scheme. We also accessed Youth and Community work students on professional placement from the Department of Applied Social Studies, Maynooth University: they worked in support of various projects, with a particular focus on the members' groups. In 2018 we signed an MoU with the Network on Humanitarian Action (NOHA) and secured a Masters student on placement for six months, who contributed to our EU Aid Volunteers Initiative projects.

A staff handbook is in place which covers employees' terms and conditions: this is subject to regular review, in agreement with staff.

The staff team work to an overall annual work-plan and budget, with each person having their individual workplan, all of which are shared with each staff member. Monthly supervision meetings are conducted with each staff member, allowing for a review of progress and guidance as needed to bring the work forward. Two team review days took place in 2018, one in July and the other one in November, to track the course of progress over the year and to plan for 2019.

Staff Through 2018	
Mark Cumming	Head of Comhlámh 4.5 days
Dervla King	Programme Manager 4 days
Elena Garcia	Finance and Admin Manager 4 days
Silvana Socci	Finance and Admin Assistant 5 days
Sive Bresnihan	Training and Education Officer 4 days
Ruth Powell	Information and Support Officer 4.5 days
Gareth Conlon	Volunteer Engagement Officer 4 days
Sandra Byrne	Volunteering Quality Officer 4 days
Mark Malone	Communications Officer 4 days
Aine Lynch	Volunteering in Humanitarian Aid Officer 5 days
Stella Legradi	Digital Communications Officer for EU Aid programme (4 days)
Mark Howard	Receptionist (CCVG Community Employment) 2.5 days
David Brabazon	Receptionist (CCVG Community Employment) 2.5 days
Sandra Murphy	Student placement, Youth and Community work, Maynooth University
Cisco Murray	Student placement, Youth and Community work, Maynooth University
Trisandhi Gosine	Student placement, NOHA Masters, UCD

Groups that met in Comhlámh in 2018.

As part of our support for supporting pathways for returned volunteers to become active in development issues when they come home, we provide a meeting space for groups engaged in global solidarity to meet and host a wide range of events over the year.

Action Aid
AIESEC
ATTAC Ireland
Brazilian Left Front
Carraig Dulra
Christian Aid
Comhlámh Access to Medicines Ireland
Comhlámh Ireland Says Welcome
Comhlámh Trade Justice Group
Comhlámh Focus magazine
Debt and Development Coalition Ireland (DDCI)
Development Perspectives
Development Studies Association Ireland
Dóchas
Dublin Tenants Association
EAPPI
EIL Intercultural Learning
Global Citizenship Award
Habitat For Humanity
Irish Council for Civil Liberties
Irish Housing Network
Justice for Palestine Member Group
Latin American Solidarity Centre
Liberian Solidarity Group
MASI
Nepal Ireland alliance
Not Here not Anywhere

Peace Brigades International (PBI)
Potere al Popolo
SADAKA
Tearfund
The Wheel
Trócaire
UCDVO
Umbrella Foundation
VMM International
Volunteering and Development Education committee
Volunteering and Orphanages working group
Volunteering and SDGs working group
Volunteering Options Working group
VSI
Young Friends of the Earth
Youth for sustainable development

Organisations using Comhlámh as their postal address

A further aspect of our support for emergent activities of global justice and migrant groups is the provision of a postal address for their work. The following groups use this service.

Afghan Cultural Society
Anti-Racism Network
Attac Ireland
DINIT
Irish Feminist Network
Movement of Asylum Seekers Ireland
Peace Brigades International
Shamrock Foundation
Stride Ethiopia

A First Weds debate poster



Extraction and Ireland's National Action Plan on Business and Human Rights

#FirstWeds The Teachers Club 7pm 04.04.18

Directors' responsibilities statement

The Directors are responsible for preparing the annual report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year giving a true and fair view of the state of affairs of the company for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and promulgated by the Institute of Chartered Accountants in Ireland and with the Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with FRS102 (effective 1 January 2015).

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors confirm that they have compiled with the above requirements in preparing the financial statements.

The Directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Lobbying and political donations

There were no political donations in 2017, and as a result, no disclosures are required under the Electoral Act, 1997.

As required under the Regulation of Lobbying Act 2015, Comhlámh now records all lobbying activity and communications with Designated Public Officials (DPOs). It has made the returns and submissions required by the Act.

Important events since the year-end

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

Taxation status

No charge to taxation arises as the Revenue Commissioners have granted Comhlámh charitable exemption.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of adequate accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at the company's premises at 12 Parliament Street, Dublin 2.

Statement of relevant audit information

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

so far as that director is aware, there is no relevant audit information of which the company's auditors are unaware, and that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of

that information.

Auditor

The auditors, Crowe Ireland, who were appointed during the period, will continue in office in accordance with Section 383(2) of the Companies Act 2014.

Signed on behalf of the directors



Ciarán Burns, Director



Morina O'Neill, Director

Approved by the directors on April 25th 2019

A First Weds debate poster



Independent Auditors' Report

to the Members of Comhlámh Development Workers and Volunteers in Global Solidarity, CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Comhlámh Development Workers and Volunteers in Global Solidarity Company Limited by Guarantee for the year ended 31 December 2018, which comprise Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and in accordance with Statement of Recommended Practice 'Accounting and Reporting by Charities' effective 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company's affairs as at 31 December 2018 and of its net movement in funds for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The

Financial Reporting Standard applicable in the UK and Republic of Ireland' and Statement of Recommended Practice 'Accounting and Reporting by Charities' effective 1 January 2015;

- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis

of accounting in the preparation of the financial statements is not appropriate; or

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

Other information

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

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

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

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

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

Matters on which we are required to report by exception

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

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

Respective responsibilities

Responsibilities of directors for the financial statements

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

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

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered

material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:



Neil Davitt

for and on behalf of

Crowe Ireland, Chartered Accountants and Statutory Audit Firm, Marine House, Clanwilliam Place, Dublin 2.

Date: 25 April 2019

Financial Statements

2018

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

	<u>Notes</u>	<u>Restricted funds</u>	<u>Unrestricted funds</u>	<u>TOTAL 2018</u>	<u>TOTAL L 2017</u>
		€	€	€	€
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	37,012	20,520	57,532	58,556
Charitable activities	4	579,307	31,154	610,461	665,849
Other trading activities	5	-	5,836	5,836	5,533
Investments	6	-	316	316	381
Other (Dympna Meaney Fund)	7	9,611	-	9,611	7,267
TOTAL		625,930	57,826	683,756	737,586
EXPENDITURE ON					
Raising funds		-	5,866	5,866	5,712
Charitable activities	8	625,273	27,683	652,956	686,904
Other (Dympna Meaney Fund)		3,455	-	3,455	7,121
TOTAL		628,728	33,549	662,277	699,737
NET INCOME/(EXPENDITURE)		(2,798)	24,277	21,479	37,849
TRANSFERS BETWEEN FUNDS		(29,862)	29,862	-	-
NET MOVEMENT IN FUNDS		(32,660)	54,139	21,479	37,849
RECONCILIATION OF FUNDS:					
Total funds brought forward	18	58,526	150,498	209,024	171,175
TOTAL FUNDS CARRIED FORWARD	18	25,866	204,637	230,503	209,024

All of the activities of the company are classed as continuing.

The notes on pages 41 to 52 form part of these financial statements.

BALANCE SHEET

AS AT 31 DECEMBER 2018

	Note	€	2018 €	€	2017 €
FIXED ASSETS					
Tangible assets	13		4,440		7,877
CURRENT ASSETS					
Debtors	14	65,151		34,828	
Cash at bank and in hand	15	<u>179,599</u>		<u>223,201</u>	
TOTAL CURRENT ASSETS		244,750		258,029	
CREDITORS: Amounts falling due within one year	16	<u>(18,687)</u>		<u>(56,882)</u>	
NET CURRENT ASSETS			<u>226,063</u>		<u>201,147</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			230,503		209,024
CREDITORS: Amounts falling due after more than one year	17		<u>-</u>		<u>-</u>
TOTAL NET ASSETS			<u>230,503</u>		<u>209,024</u>
THE FUNDS OF THE CHARITY:					
Restricted funds	18		25,866		58,526
Unrestricted funds	18		<u>204,637</u>		<u>150,498</u>
TOTAL CHARITY FUNDS			<u>230,503</u>		<u>209,024</u>

These financial statements were approved by the directors and authorised for issue on the 25th April 2019 and are signed on their behalf by:



Ciarán Burns
Director



Morina O'Neill
Director

STATEMENT OF CASH FLOWS

AS AT 31 DECEMBER 2018

	Note	2018 €	2017 €
CASH FLOWS FROM OPERATING ACTIVITIES:			
NET CASH FLOW FROM OPERATING ACTIVITIES	22	<u>(43,021)</u>	<u>51,852</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Deposit interest		316	381
Purchase of computer equipment		<u>(897)</u>	<u>(3,487)</u>
NET CASH USED IN INVESTING ACTIVITIES		<u>(581)</u>	<u>(3,106)</u>
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	23	<u>(43,602)</u>	<u>48,746</u>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD	23	<u>223,201</u>	<u>174,455</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	23	<u>179,599</u>	<u>223,201</u>

The notes on pages 41 to 52 form part of these financial statements.

Notes to the Financial Statements.

1. GENERAL INFORMATION

Comhlámh is engaged in the provision of an independent voice and source of information on volunteering for development in Ireland. The company's registered office is 12 Parliament St., Dublin 2, which is also its principal place of business and its company registration number is 83283.

2. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and Irish statute comprising of the Companies Act 2014 and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) issued by the Charities Commissioner in the UK.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's accounting policies (see note 2.1).

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

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy and the receipt of income is probable. The following specific policies are applied to particular categories of income:

- Income from voluntary donations is recognised when received.
- Grants from the government and other agencies have been included as income from activities in furtherance of the charity's objects and accounted for on a receivable basis.
- Interest income is recognised on a receivable basis.

Recognition of expenditure

Expenditure is included when incurred, and is inclusive of VAT.

Grants payable for development projects are included in the Statement of Financial Activities (SOFA) when approved by the directors and agreed with the recipient organisation. The value of such grants unpaid at the year-end is accrued.

The majority of costs are directly attributable to specific activities. Support costs are apportioned to activities in furtherance of the objects of the charity.

Raising funds

These include all expenditure incurred by a charity to raise funds for its charitable purposes. It includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.

Support costs

Support costs represent the cost to head office of administering projects. The resources expended on charitable activities include the direct costs of the charitable activities together with those support costs (Finance and Administration cost) incurred that enable these activities to be undertaken. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

2. ACCOUNTING POLICIES (continued)

Governance Cost

These represent costs incurred running and managing the organisation, including managing and safeguarding the charity's assets, organisation administration and compliance with constitutional and statutory requirements.

Donated services/gifts in kind

Services donated are included in income at market value and the corresponding charge made to costs.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation of fixed assets is provided on cost in equal instalments over the estimated useful lives of the assets. The annual rates of depreciation are as follows:

Fixtures and fittings	- 20% straight line
Computer equipment	- 25% straight line

Finance lease agreements

Finance leases

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the income and expenditure account on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the income and expenditure account on a

straight-line basis over the period of the lease.

Funds accounting

Funds held by the charity are:

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the directors.

Designated fund – these are funds which have been set aside for particular purposes by the company itself, in furtherance of the company's charitable objects. There are currently no designated funds.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Reserves policy

In order to secure the long term viability of Comhlámh and to maintain the smooth operation of the organisation, it is critical to ensure that the organisation has adequate reserves. The Board of Directors reviews the reserves policy on an annual basis.

Investment policy

The directors of Comhlámh are restricted from investing the funds of the charity in long-term investments as all monies held by the charity are deemed to be immediately available for charitable use.

Pension scheme

The charity operates a defined contribution scheme for employees. The assets of the scheme are held and managed separately from those of the charity. The annual contributions are charged to the Statement of Financial Activities (SOFA).

Taxation

No charge to taxation arises due to the exempt status of the Company and its subsidiary. Irrecoverable value added tax is expensed as incurred.

Debtors

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

Cash and cash equivalents

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

In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Creditors

Short term creditors are measured at the transaction price.

2.1 JUDGMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Preparation of the financial statements requires management to make significant judgements and estimates that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

3. DONATIONS AND LEGACIES

	<u>Note</u> <u>s</u>	<u>Restricted</u> <u>funds</u>	<u>UNRESTRICTED</u> <u>TOTAL</u>	<u>TOTAL</u> <u>2018</u>	<u>TOTAL</u> <u>2017</u>
Donations		-	1,652	1,652	4,189
Membership		-	6,195	6,195	6,240
Solidarity circle		-	5,452	5,452	3,854
Solidarity partnership	3.1	-	7,221	7,221	7,261
Donated services	3.2	37,012	-	37,012	37,012
		37,012	20,520	57,532	58,556

3.1 SOLIDARITY PARTNERS

	2018 €	2017 €
Action Aid	200	200
Brighter Communities Worldwide	491	491
EIL	500	500
Fairtrade Ireland	500	500
Friends of the Earth Ireland	100	200
Irish League of Credit Unions Foundation	250	-
Irish Rule of Law	-	300
Kimmage Development Studies Centre	-	300
Nurture Africa	750	750
Plan International Ireland	110	-
Sacred Heart Missionary	1,000	1,000
SERVE	500	500
Tearfund	300	-
The Umbrella Foundation	150	150
UCDVO	220	220
Viatores Christi	250	250
VSO Ireland	750	750
VLM	500	500
VMM International	650	650
	<u>7,221</u>	<u>7,261</u>

3.2. DONATED SERVICES

18 CMS user licences were donated by the Salesforce Foundation; the market value of the licences was €15,120 (2017: €15,120). The contribution of 2 volunteers for Comhlamh reception by City Centre Volunteers Group had a monetary value of €21,892 (2017: €21,892). Total donated services for the year came to €37,012 (2017: €37,012).

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

4. CHARITABLE ACTIVITIES

	<u>Restricted funds</u>	<u>UNRESTRICTED FUNDS</u>	<u>TOTAL 2018</u>	<u>TOTAL 2017</u>
Irish Aid	426,500	-	426,500	395,000
Irish Aid: PSPS and VDW Scheme Payments	28,029	-	28,029	69,064
Concern	8,000	-	8,000	-
The Wheel	5,700	-	5,700	-
European Commission	111,078	-	111,078	175,866
Courses and facilitation	-	23,875	23,875	21,701
Admin refunds	-	3,562	3,562	316
Sale of resources	-	3,717	3,717	3,902
	579,307	31,154	610,461	665,849

5. OTHER TRADING ACTIVITIES

	<u>Restricted funds</u>	<u>UNRESTRICTED FUNDS</u>	<u>TOTAL 2018</u>	<u>TOTAL 2017</u>
Fundraising	-	5,836	5,836	5,533

6. INVESTMENTS

	<u>Restricted funds</u>	<u>UNRESTRICTED FUNDS</u>	<u>TOTAL 2018</u>	<u>TOTAL 2017</u>
Bank interest received	-	316	316	381

7. OTHER INCOME

	<u>Restricted funds</u>	<u>UNRESTRICTED FUNDS</u>	<u>TOTAL 2018</u>	<u>TOTAL 2017</u>
Dympna Meaney Fund				
*to connect with women leaders from the global south with skills to strengthen their contribution for global human rights	9,611	-	9,611	7,267

COMHLÁMh DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL SOLIDARITY, CLG

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

8. CHARITABLE ACTIVITIES

	<u>Restricted funds</u>	<u>Unrestricted funds</u>	<u>TOTAL 2018</u>	<u>TOTAL 2017</u>
International Volunteering and Action for Development	435,505	-	435,505	412,472
PSPS and VDW Scheme Payments	28,029	-	28,029	69,064
Governance costs (Note 8.1)	17,302	-	17,302	17,206
VolinHA – HO	-	-	-	27,817
VolinHA – SO	-	-	-	29,184
EV4U – HO (2016-3473/001-001)	54,141	13,773	67,914	46,707
EV4U – SO (2016-3467/001/001)	53,103	13,910	67,013	47,442
E-Tick EC	181	-	181	-
Donated services	37,012	-	37,012	37,012
	<u>625,273</u>	<u>27,683</u>	<u>652,956</u>	<u>686,904</u>

8.1. GOVERNANCE COSTS

	<u>2018 €</u>	<u>2017 €</u>
External Audit	6,765	6,765
AGM	628	824
Board Meetings	132	96
Support Cost Allocation	<u>9,777</u>	<u>9,521</u>
	<u>17,302</u>	<u>17,206</u>

9. ANALYSIS RESOURCES EXPENDED BY EXPENDITURE TYPE

	<u>Raising Funds €</u>	<u>Charitable Activities €</u>	<u>Other Expenditure €</u>	<u>Total 2018 €</u>	<u>Total 2017 €</u>
Wages and Salaries	-	439,999	-	439,999	419,548
Depreciation	-	4,334	-	4,334	6,332
Other Expenditure	<u>5,866</u>	<u>208,623</u>	<u>3,455</u>	<u>217,944</u>	<u>273,857</u>
	<u>5,866</u>	<u>652,956</u>	<u>3,455</u>	<u>662,277</u>	<u>699,737</u>

10. NET MOVEMENT IN FUNDS

Net movement in funds is stated after crediting:

	<u>2018 €</u>	<u>2017 €</u>
Depreciation of owned fixed assets	4,334	6,332
Auditors remuneration	6,765	6,765
Operating lease rentals – Buildings	18,000	18,000

11. TAXATION

No charge to taxation arises as the company has been granted charitable exemption by the Revenue Commissioners.

12. PARTICULARS OF EMPLOYEES

The average number of staff employed by the company during the financial year amounted to 11 (2017: 12) and there were no employees with emoluments in excess of €60,001 for the years 2018 and 2017.

The aggregate payroll costs of the above were:

	2018 €	2017 €
Wages and salaries	391,798	371,139
Social welfare costs	41,746	39,085
Staff pension costs	6,455	9,324
	<hr/> 439,999	<hr/> 419,548

The directors did not receive any remuneration or any other benefits for their services during the period.

Key management personnel include the Head of Comhlámh and the senior management team for whom the total remuneration cost was €42,175 (2017: €38,750) in the year.

The Head of Comhlámh's salary was €59,175 (2017: €57,150).

13. TANGIBLE FIXED ASSETS

	Fixtures & Fittings €	Computer Equipment €	Total €
COST			
At 1 January 2018	50,927	42,277	93,204
Additions	-	897	897
Disposals	-	-	-
At 31 December 2018	<u>50,927</u>	<u>43,174</u>	<u>94,101</u>
DEPRECIATION			
At 1 January 2018	49,080	36,247	85,327
Charge for the year	1,531	2,803	4,334
Disposals	-	-	-
At 31 December 2018	<u>50,611</u>	<u>39,050</u>	<u>89,661</u>
NET BOOK VALUE			
At 31 December 2018	<u>316</u>	<u>4,124</u>	<u>4,440</u>
At 31 December 2017	<u>1,847</u>	<u>6,030</u>	<u>7,877</u>

14. DEBTORS

	2018 €	2017 €
Trade debtors	5,924	5,443
Prepayments	2,297	2,297
Accrued income	56,930	27,088
	<u>65,151</u>	<u>34,828</u>

15. CASH AND CASH EQUIVALENTS

	2018 €	2017 €
Cash at bank and in hand	<u>179,599</u>	<u>223,201</u>

16. CREDITORS: Amounts falling due within one year

	2018 €	2017 €
Creditors	2,645	40,713
Payroll taxes	9,992	10,026
Accruals	6,050	6,143
	<u>18,687</u>	<u>56,882</u>

17. CREDITORS: Amounts falling due after more than one year

	2018 €	2017 €
	=	=

18. FUNDS OF THE CHARITY

18.1 ANALYSIS OF NET FUNDS – UNRESTRICTED

Opening Balance €	Incoming Resources €	Resources Expended €	Transfer between funds €	Closing Balance €
<u>150,498</u>	<u>57,826</u>	<u>(33,549)</u>	<u>29,862</u>	<u>204,637</u>

Unrestricted funds are funds that have been collected by the charity and which are expendable at the discretion of the company in furtherance of the objects of the charity.

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

18.2 ANALYSIS OF NET FUNDS – RESTRICTED

	Opening Balance €	Incoming Resources €	Resources Expended €	Transfer between funds €	Closing Balance €
International Volunteering and Action for Development-					
- Irish Aid	-	426,500	(424,019)	-	2,481
- Erasmus+ (Leargas)	8,757	40,775	(19,670)	(29,862)	-
- NGO's	451	13,700	(9,118)	-	5,033
EV4U - HO	25,657	28,484	(54,141)	-	-
EV4U - SO	18,848	34,255	(53,103)	-	-
Dympna Meaney Fund	4,403	9,611	(3,455)	-	10,559
Donated Services	-	37,012	(37,012)	-	-
Irish Aid: PSPS and VDW					
Scheme Payments	-	28,029	(28,029)	-	-
E-Tick EC	-	7,564	(181)	-	7,383
Counselling (RRC)	410	-	-	-	410
	<u>58,526</u>	<u>625,930</u>	<u>(628,728)</u>	<u>(29,862)</u>	<u>25,866</u>

18.3 ANALYSIS OF NET ASSETS

	Restricted Funds €	Unrestricted Funds €	Total Funds €
Tangible Assets	-	4,440	4,440
Current Assets	25,866	218,884	244,750
Net Liabilities	<u>-</u>	<u>(18,687)</u>	<u>(18,687)</u>
	<u>25,866</u>	<u>204,637</u>	<u>230,503</u>

19. ERASMUS + PROGRAMME

In 2017, Erasmus+ Programme 2014-2020 approved funding under Key Action 2: Strategic Partnership Projects. Comhlámh acts as co-ordinator between its three partner organisations and Erasmus+ managed by Leargas. Pre-finance funding of €67,538 (2017 - €53,909) receivable by the company for the year was distributed to the partner organisations. Comhlámh has an obligation as co-ordinator to ensure the objectives of the project are completed.

20. OPERATING LEASE COMMITMENTS

The company had the following commitments under non-cancellable property operating leases which expired in 2018:

	2018 €	2017 €
Operating leases which expire:		
Not later than one year	-	15,041
Later than one year and not later than five years	-	-
	<u>-</u>	<u>15,041</u>

21. GOING CONCERN

Given the level of net funds the company holds, the directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The validity of this assumption is dependent on achieving sufficient operating cash flows for the future years.

22. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2018 €	2017 €
Net income for the reporting period	21,479	37,849
Adjustments for:		
Investment income	(316)	(381)
Depreciation	4,334	6,332
Increase in debtors	(30,323)	(30,102)
(Decrease)/Increase in creditors	(38,195)	38,154
Net cash flow from operating activities	<u>(43,021)</u>	<u>51,852</u>

23. ANALYSIS OF CASH AND CASH EQUIVALENTS

	At 1 Jan 2018 €	Cash flows €	At 31 Dec 2018 €
Cash in hand and at bank	<u>223,201</u>	<u>(43,602)</u>	<u>179,599</u>

24. RELATED PARTY TRANSACTIONS**TRANSACTIONS WITH DIRECTORS**

During the year, the company engaged Ellen Regan to provide facilitation services. The fee for these services which was invoiced and paid during the year was €600 (2017 - €800).

Ellen Regan is also a director of the company.

25. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1 towards the assets of the company in the event of liquidation.

26. PENSION COMMITMENTS

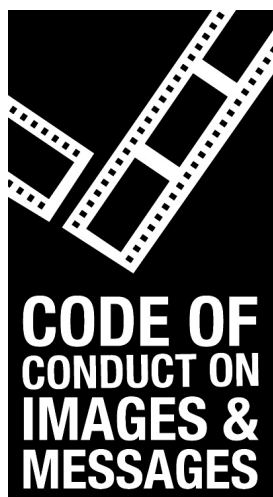
The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to €6,455 (2017 - €9,324). Contributions were fully paid to the fund at the balance sheet date.

27. ULTIMATE CONTROLLING PARTY

The members of Comhlámh Development Workers in Global Solidarity Company Limited by Guarantee are considered to be the ultimate controlling party.

28. APPROVAL OF THE FINANCIAL STATEMENTS

The directors approved the financial statements on the 25th April 2019.



Comhlámh

12 Parliament St,

Dublin 2,

Ireland.

Tel: +353 (01) 4783490.

Email: info@comhlamh.org