



# Re-Framing Perspectives

Directors' Report and Audited Financial  
Statements for the financial year ended  
31 December 2019

Comhlámh Development Workers  
and Volunteers in Global Solidarity, CLG

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Cover page: Thandi Sibiyi of MASI speaking with participants at the Training of Trainers Workshop in Palermo on supporting returned volunteers and young migrants take on social action projects

## **Who we are and 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 in 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 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 a genuine respect for diversity and greater popular participation in decision-making.

#### Equality

We believe that all are equal, but require differing 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 from our Chairperson

Dear Members and Supporters of Comhlámh,

You are in for a very exiting read: this year, 2019, was an exceptional year for Comhlámh, all made possible by your great support to the organisation and for this I say thank you. Comhlámh, at its core, is about the people and putting in supports to help these amazing people work for social justice. You will hear about Comhlámh's work to support child-centred international volunteering, the exceptional work of our members groups, our shortlisting for a Good Governance Award, the inspiring annual Volunteering Fair and an array of activities that the hard-working staff have done.

As this is my first year as Chairperson, I would like to share with you a short story on my journey into the world of volunteering and humanitarianism and how on reflection, Comhlámh has indirectly shaped the direction of my career over the years.

In 2008, after ten years in the tech world, I was looking for both a change and a way to give back. This took me to a talk by VSO on international volunteering. The majority present were teachers, medical professionals, lawyers with an interest in human rights, people with careers in social justice or politics, and then the one techie. I felt very out of place: all these people had so much knowledge, were passionate about their work, understood the challenges of the Global South and the inequality in society; and here was a tech nerd in the mix.

A few months later I was on a flight to Eritrea, working with the Ministry of Education to help implement a new educational database system for the whole country. I came back all the richer from learning so much from the amazing local staff I worked with. This was followed up by work in Papua New Guinea with VSO. On returning home, I attended Comhlámh's Coming Home weekend where they encouraged us to stay involved in Ireland in action for social justice, which I had never thought about before. I signed up with SVP and to this day I am still with them. Out of that Coming Home weekend, I started to read up on social justice and human rights, and took a strong interest in data protection and security and how tech could be used for good. That got me involved with the Irish Aid Rapid Response Corps as an information manager where I deployed to Bangladesh during the Rohingya crisis. Once again on returning home, I availed of the debriefing service from Comhlámh and from that, ended up on the board and my current role as Chairperson.

I would like to acknowledge our institutional funders: Irish Aid, the European Commission through Erasmus+ (managed in Ireland by Léargas) and the EACEA, Concern Worldwide, the Wheel and the Open Society Foundation. I'd also like to thank our Solidarity Partners: Action Aid Ireland, Brighter Communities Worldwide, Department of International Development – Maynooth University, EIL, Fairtrade Ireland, Friends of the Earth Ireland, Nurture Africa, Plan International Ireland, Sacred Heart Missionaries, SERVE, Scouting Ireland, Tearfund, The Umbrella Foundation, UCDVO, Viatores Christi, VSO Ireland, Vincentian Lay Missionaries and Voluntary Service International. A special thanks to those who contributed to the Dympna Meaney fund, to our individual donors in our Solidarity Circle and to you, our members. Through all this support, Comhlámh can continue its work. This support is greatly appreciated by the board.

I would also like to pay tribute to our wonderful partners across the EU with whom we are collaborating on a range of projects supported by Erasmus+ about which you can read more in our report; Action Aid Hellas, CESIE (Italy), Col·lectiu Eco-Actiu (Spain), France Volontaires, Focsiv (Italy), Humanitas (Slovenia), Inex (Czech Republic), Zavod Voluntariat (Slovenia).

My first year as Chair was both demanding and enjoyable, and I learned a lot. The work on a range of governance issues, guiding the direction of the association and managing our key donor relationship with Irish Aid, would not have been possible without great help from the board members. On this, I would like to take the opportunity

to say a special thank you to Mary Purcell and Ellen Regan, who are both standing down this year after many years of great service to the board. A warm welcome to Kate O'Donnell and Katie Dempsey who have come onto the board in the last year, bringing their expertise in public policy and fundraising.

As I write this, the world is changing rapidly, with Covid19 and lockdown the new words. What the coming year(s) will bring for the sector is yet to be seen. The report provides some perspectives of how we will manage and what adaptations will be likely in our work. Stay safe and hope to see you either virtually or in person at events during the coming year.

John Durcan  
Chairperson

## Report introduction

Dear Members and Supporters of Comhlámh,

I trust this report finds you safe and well as we collectively, locally and globally face the Covid pandemic. Before considering it at a political level, it is important to recognise and be in solidarity with those experiencing very great personal challenges and some tragedy.

The pandemic has highlighted so many fault-lines in our societies, in particular those living in institutional settings that include the direct provision system. Back in 2000, the Comhlámh Refugee Solidarity Group highlighted in a seminal publication how this system is fundamentally flawed and unjust. The current generation of Comhlámh members active in the Ireland Says Welcome group have, as part of wider civil society efforts and in solidarity with the Movement of Asylum Seekers in Ireland, continued to advocate for an end to this system. On the positive side, the response to Covid has highlighted how the state can respond to an immediate crisis. It is to be hoped that the realisation that we can act collectively and take ground-breaking decisions is encouragement for all those active in social justice work. We need to re-double efforts to build an alternative future that delivers a more equitable, sustainable and just society that can help to mitigate the worst of what is to come with climate change.

The pandemic also brings to the fore fundamental questions about ‘development’ and the nature of ‘aid’. The historical narratives of ‘developed’ and ‘under-developed’ countries, countries that would bring ‘aid’ and those who would receive ‘aid’ have been turned on their heads as some countries of the Global North have received much needed supplies and technical support of qualified medical and other personnel from the Global South. A vision of interdependence with principles of reciprocity need to be at the base of our reconceptualising of ‘aid’.

In our work in challenging perspectives on the role and place of international volunteering we have sought to bring a reconceptualising of volunteering that emphasises mutuality. We were delighted to host NOREC, the Norwegian State Volunteering Agency, to share experiences with the Volunteer Sending Agencies (VSAs) in the Code of Good Practice on how their model of reciprocal volunteering emerged. This model emphasises the value of volunteering that promotes experiences in both directions, helping to open the minds of those taking part and giving them a valuable insight into other societies and ways of living and being. In 2019, reframing perspectives emerged as a recurring theme of our work.

This builds on the foundations laid in our Strategic Plan 2017-2021 which called for spaces and support for people to critically discern a new future and work towards alternative models of development that were rooted in sustainability and social justice.

We have re-framed the Code of Good Practice, relaunching it in May with a dedicated new website [www.codeofgoodpractice.com](http://www.codeofgoodpractice.com) that integrates the values of social justice and ecological sustainability and puts development education at the centre of volunteering experiences.

We have re-framed perspectives on the inappropriateness of volunteering in orphanages and on the need to de-institutionalise care for children with the launch of the report ‘Children First: A Global Perspective on Volunteering in Orphanages and Transforming Care’. We worked with VSAs to co-create new standards for child-centred volunteering, which they are now rolling out in their practise.

We have re-framed our training courses, including the ‘Volunteering Overseas: Where Do I Start;’ course and courses we run for those due to travel and on return. The sessions no longer explore the ‘pros and cons’ of international volunteering or suggest that ‘North to South volunteering’ can be a ‘good’ thing if it is ‘done well’. Instead, the exploration is more about encouraging participants to reflect on the responsibilities associated with their decision to volunteer and how they are going to approach these and continue their engagement with global

justice issues on coming home.

Our EU partnerships have provided an invaluable platform to develop new training resources and courses. The course on ethical communications will be launched in early 2020 and will support people interested in thinking critically about development issues. The other initiatives will support joint social action projects of returned volunteers and young migrants and support the psycho-social needs of those volunteers and development workers working on migration across the EU.

We have contributed to the development of the national volunteering policy, led by the Department of Rural and Community Development and we hope the final policy will include links between domestic and international volunteering. We also contributed to the development of a global standard on international volunteering through our co-chairing of the Leading Standards Working group of the international volunteering network, Forum. One of our key contributions was the framing of the Global Standard as a tool for reflection and learning that situates the progress of agencies' practice through a process of critical self-reflection with peer support. We were also pleased to ensure that our perspectives on volunteering in orphanages has strongly come across in this new standard, which will be piloted in 2020 and 2021.

In 2019, Irish Aid launched 'A Better World, Ireland's Policy for International Development'. We were pleased that our recommendations around the framing of development education in volunteering were taken on-board and that the policy contains explicit recognition of the role of returned volunteers in raising awareness of development issues amongst the Irish public. We look forward to the commitment it sets out to review and refresh Irish Aid's approach to international volunteering. We envisage that this will take place at a time of enormous global change, when the expressions of solidarity historically manifested through international volunteering will be even more important and relevant.

I would like to salute our members in the various membership groups. The time, energy and professionalism they show in their activism is inspiring. The Trade Justice group has been busy re-framing perspectives on models of development that are pro-poor, and built on principles of sustainability and social justice. The Access to Medicines group has also been busy re-framing on the global pharma industry, advocating for a system of medical research and development that delivers the medicines we need at a fair price, both in the Global North and South. The Ireland Says Welcome group, through its advocacy and outreach work, is working to raise awareness of the injustices of the Direct Provision system. The Dymrna Fund have also done great work with their bursary fund to put the spotlight on the need to provide focused support for women on the frontline of the work against gender-based violence.

I would like to give a shout-out to those groups that use the Comhlámh premises for meeting, groups like 'Not Here Not Anywhere (and many others) who have been amongst those groups leading the charge against the processing of fracked gas from North America in Ireland.

Finally, I would like to thank the staff team and the board, all of whom are wonderfully supportive, highly motivated, and critically engaged colleagues. They are always keen to push out the boundaries of our work, to ask the tough questions, engage in debate, and work to build this association. Comhlámh enters its 45<sup>th</sup> year at a time of significant global turmoil: collectively, we will continue to question and engage, to support the emerging potential for change in positive directions.

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-groups at the date on which the financial statements were approved:

John Durcan (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	
Michael Hanly	
Lucky Khambule (South Africa)	
Mary Purcell	
Kate O'Donnell	
Katie Dempsey	

**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 & Statutory Audit Firm, 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

## **Directors Report**

The directors are pleased to present 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 2019. 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 acknowledge our other donors, the European Commission (Léargas and the EACEA), Concern Worldwide, the Wheel and the Open Society Foundation along with our Solidarity Partners and individual donors. We also take this opportunity to salute the members of the Association for all their initiative, creativity and hard work in working for our shared objectives.

2019 was the mid-year of our five-year strategic plan, 'Mobilising for a socially just, equitable and sustainable world (2017-2021)'. Our annual activities are divided according to six key objectives, in keeping with the focus of this plan. No revisions or adaptations took place to the plan, up until early 2020. In the 'Future Plans' section, we outline our response to the pandemic and the changes that are likely to our work as we respond.

In this section of the report, we highlight some of our main achievements from 2019, according to our six strategic objectives.

### **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.*

Throughout 2019, we provided targeted face-to-face outreach; disseminated key information on responsible international volunteering through our online material and print publications; and utilised our established networks to amplify our messaging. This strategy was informed by the 2018 external evaluation of our communications and outreach work, which highlighted direct contact as one of the most effective ways to engage potential volunteers on the issues involved in responsible international volunteering. Through our outreach at union conferences, the Irish Aid Volunteering Fair and other volunteer fairs, information events, seminars, and telephone and email enquiries, we reached an estimated 2,000 potential volunteers across 26 events.

The Code Supporter Network continues to provide a crucial hub for direct engagement and amplification of key messages on responsible volunteering. The Network, which promotes the Code's good practice standards, includes health and education unions and agencies, university bodies, and the National Youth Council. In 2019, the Irish Society of Chartered Physiotherapists International Health and Development Group joined the Network, increasing membership to 15 and extending our considerable reach to potential volunteers within the health and education sectors.

We launched a public information and pledge campaign on volunteering in orphanages called 'Don't Just Hope You Are Doing Good'. This was promoted online, with the Code Supporter Network, and through our outreach work at university volunteer fairs and at the Irish Aid Volunteering Fair. The campaign highlights the harmful impacts of orphanage volunteering and institutional care on children. To help launch the campaign, we invited Julius Arega, Chairperson with Kenyan organisation Rays of Hope, to come to Ireland and discuss deinstitutionalisation. Rays of Hope works in partnership with the Code of Good Practice member Maintain Hope to prevent family separation and support children leaving care. Our press work around this resulted in national coverage with extended interviews on RTE Radio 1's 'Drivetime' and Matt Cooper on Today FM. The Irish Nurses and Midwives Organisations carried a two-page spread on the campaign in the December issue of "World of Irish Nursing", under the banner 'Transforming Care – Stopping the Demand for Orphanages'. Our updated website helps potential volunteers to easily access information on the life-cycle of responsible volunteering, from pre-decision to post-return stages. It signposts resources and online learning opportunities to encourage

consideration and reflection on international volunteering as an expression of global solidarity. We have

achieved our ranking within the top 10 searches for 'volunteering overseas' and over the course of 2020 with external consultancy support we will be using Search Engine Optimisation (SEO) to improve our site's reach.

2019 saw the further use of audio with the production of radio documentaries and podcasts, to reach bigger and more diverse audiences, and to engage and deepen thinking on global justice issues. These have been hosted on NearCast, the first community podcast network in Ireland. Alongside these, seven First Wednesday Debates were held, providing a space for returned volunteers and other members of the public to discuss local and global issues. These were also livestreamed, with over 3,000 video views. Our social media footprint continues to grow on the Comhlámh and #VolOps Facebook and Twitter platforms. #VolOps continues to be a core focal point for potential volunteers seeking information on international opportunities.

Overall, we worked to provide up-to-date information appropriate to the needs of inquirers; and to engage potential volunteers in critical reflection on what constitutes responsible volunteering. In a survey of those who contacted us for information, 80% of respondents expressed satisfaction with the services provided and reported that Comhlámh is responsive to people's queries and concerns on responsible volunteering; 80% also found our new website to be very useful.

## **STRATEGIC OBJECTIVE 2 - EDUCATE**

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

In 2019, we continued to roll out, monitor and revise our non-formal training and education programme, guided throughout by the question of how best to support prospective and returned volunteers to make complex global connections and to navigate an interdependent, unequal and globalised world with consciousness and care. The programme continued to have extensive reach, enabling us to directly engage with over 500 participants, primarily adult learners interested in international volunteering, but also with other members of the public with an interest in international development.

Drawing on an extensive internal review process that commenced in 2018, we worked to further embed a reflexive approach to ongoing action for global justice within all our pre-departure and post-return work with volunteers. The sessions no longer explore the 'pros and cons' of international volunteering or suggest (implicitly or otherwise) that 'North to South volunteering' can be a 'good' thing if it is 'done well'. Instead, the exploration is more about encouraging participants to reflect on the responsibilities associated with their decision to volunteer and how they are going to approach these. This approach was reflected throughout 2019 in the year-long tailored development education programme we coordinated for UCDVO, as well as shorter workshops and courses with Mary Immaculate College, Flame of Hope, Concern Worldwide, GIVE, VSI, UCD School of Architecture, Maynooth University, the HSE/Irish Global Health Network and the Esther Alliance.

The data we collated through end-of-course evaluations enabled us to gain a picture of any changes in participants' knowledge, skills and attitudes towards international development that had occurred as a result of the courses. 95% of participants in both pre-departure and post-return courses reported positive changes in their attitudes towards international development, including an increased curiosity about social justice issues. We were also interested to see the emergence of an appreciation of the time for reflection and the space to explore motivations, eg: "Very interesting to take a step back and change different perspectives images & the assumptions prejudices we have"... and... "Gave me the confidence to admit to and truly understand what is behind my decision to volunteer in this way & explain to people why and what happens".

The reflections on the importance of these aspects of training also emerged in an in-depth focus group we held

with returned volunteers from UCDVO. This provided insight into the longer-term transformative potential of participation in a year-long development education programme, with comments including: "I'd be much more vocal and confident in advocating on behalf of somebody, or on behalf of a group...than maybe I would have

been five or six years ago" ... and ... "It makes me more bold in my questioning, and more focused and pinpointing in my questioning. ...what are the questions to ask? What are the right things to do and think about?"

In recognition of the rapidly changing landscape for non-formal learning, we continued to develop and expand our online training and support resources. The Volunteering Overseas: Where Do I Start? resource was fully revised and redesigned, with a focus on encouraging participants to consider what "development" is, where international volunteering is placed within this, and how to be active for change. We worked with partners in four EU countries to create and pilot an innovative online course on ethical communications for international volunteers, which will be available in 2020. To support returning volunteers to continue their action for global justice, we continued to promote the online What Next course; again, with EU partners, we explored ways of expanding and further developing this work, with a focus on linking young international volunteers and young migrants to nurture their engagement as active citizens. This resulted in the development of an app (Awakened Citizen), which features over 80 organisations around Ireland that would welcome the involvement of the public in their work to support migrants and/or international volunteering.

### **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.*

Two new organisations joined the Code of Good Practice in 2019, bringing the number of agencies participating in the Code to 43. The focus of 2019 was on laying the foundations and building the capacity of Code organisations to implement the new Code of Good Practice. To this end, we primarily focused on developing and delivering a training programme targeted to the needs of Volunteer Sending Agencies. This secured a high level of attendance and engagement from the Code network, with a total of 83 participants from 34 organisations. Evaluation feedback demonstrated that the training programme greatly increased the capacity of the Code network - 89% of respondents reported an increase in skills and knowledge. This showed the success of taking a peer-led and collective approach to organisational training. We delivered a development education skills residential workshop in collaboration with the Code Volunteering and Development Education group. This was very successful: 68% of participants reported a significant change in terms of knowledge of development education and its methodologies; whilst 70% identified that the residential weekend had enabled new skills that will support their participation and facilitation of future learning spaces.

Further learning spaces for Code organisations to share their expertise included the showcasing of Volunteer Sending Agencies' work on the themes of solidarity and partnership at the May Peer Support Meeting; and a Code 'swap shop' on child safeguarding which enabled the identification of key practices for Volunteer Sending Agencies, the swapping of tools and the commitment to collaborate within a Code Safeguarding Working Group to develop common resources for the sector. The removal of Garda vetting for international placements was a core point of discussion and concern in 2019 which we have actively raised with Irish Aid. Through the support of the Public Interest Law Alliance, we will secure legal advice on how to progress these issues in 2020.

We increased access to best practice materials and tools for implementation through the development of a dedicated Code website with resources uploaded under relevant Code principles. The Code website, [www.codeofgoodpractice.com](http://www.codeofgoodpractice.com), will promote the Code and its standards and be a hub for current information and materials on international volunteering. We continued to facilitate discussion in order to deepen engagement and critical thinking on the issues underpinning international volunteering: our November Peer Support Meeting featured an international speaker with expertise on reciprocal volunteering. The workshop

worked to challenge and inspire, identified barriers but also key steps for VSAs to initiate and develop more mutual exchanges with their local partners.

Comhlámh and its Orphanage Working Group are now key actors in the global movement to bring about change in policy and practice on volunteering in orphanages and the continued unnecessary institutionalisation of

children. The group's membership includes five Code organisations that have experience of transitioning away from sending volunteers and expertise on de-institutionalisation; and an international consultant. Awareness raising, capacity building of VSAs to transition away from orphanage volunteering and advocacy for policy change to support family and community-based care were all key activities within 2019. The launch of the group's report, "Children First: A Global Perspective on Volunteering in Orphanages" and accompanying conference garnered support from policy makers, the international volunteering and the wider development sector for a move towards models of family care and community services. Since the initial Code network's discussions on these issues in 2016, 8 Code organisations have already transitioned away from sending volunteers to orphanages; and 6 others have committed to and are engaging with their partners in deinstitutionalisation processes that will support the responsible reintegration of children back into their communities and prevent family separation.

#### **STRATEGIC OBJECTIVE 4: NURTURE**

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

We continue to support development workers and volunteers through a twin-track approach of providing individual information, welfare and pension schemes services, personal debriefings and referrals; and providing group debriefings and mentoring supports for volunteer sending agencies to enable a supportive, reflective and engaging organisational environment. Comhlámh administers the Volunteer Development Worker Scheme (VDW) and the Public Service Pension Scheme (PSP) on behalf of the Department of Social protection and Irish Aid and 2019 saw an uptake of both these schemes. We administered 127 VDW scheme applications, an increase of over 28% on 2018; processed 15 PSP applications and responded to 45 related public inquiries. We continue to liaise with representatives from Irish Aid and Department of Social Protection concerning updates and management of the schemes and are currently in discussion with Irish Aid with regard to the process of administering these schemes, while adhering to new GDPR guidelines.

We delivered twelve personal debriefings and referred eight people for further counselling to the Clanwilliam Institute, with whom we have an MoU for providing reduced rate services. We have built a strong professional relationship with the Clanwilliam Institute over the years and our referral service is highly valued as an additional support we can offer when needed. We delivered four group debriefings for the sector, including GIVE, VSI, Flame of Hope and for EU Aid Volunteer Initiative volunteers deployed by Concern. The debriefing with Flame of Hope was based in Mary Immaculate College and was one of the first 'South to North' debriefings carried out by Comhlámh. It involved a group of teachers from India who were based in Limerick for three weeks to share on teaching practices. This South to North volunteering is a new venture of Flame of Hope and represents a positive development around reciprocal volunteering that is beginning to be explored within the Code network. We also provided mentoring supports to a volunteer with Voluntary Service International (VSI) European Solidarity Corps programmes; and enabled VSI staff to shadow our debriefing, increasing their capacity of VSI to deliver in-house into the future.

Our Coming Home Weekend delivered in Cloughjordan Eco Village had five participants from Code and Dóchas agencies, and all fed back that the residential weekend was enjoyable, useful and helpful. "Perfect location, perfect midsummer's weekend, perfect ending to the experience." "Wonderful to meet other people who seem to feel the same way I do." "Thank you for a great weekend, really positive and very, very helpful – I feel ready now". The weekend was re-framed with a focus not only on the experience of coming home but also looking at

issues of self-care and sustaining our work. The setting provided the opportunity to do a 'walk and talk' tour of the village and the workshop also served to further develop our links with Cloughjordan which we will connect with in 2020 to support our work on the issue of ecological sustainability, which is one of the values in the new Code of Good Practice.

In October, we commenced a 30-month project involving partners from Spain, Italy and Greece. Entitled "Working for a Better World: Sustaining Civic Responses to Migration", the project will focus on using peer

education approaches to develop psychosocial supports for volunteers and civil society organisations who are responding to migration across the EU. This will enable us to strengthen our work with migrant support organisations in Ireland and internationally, and to provide targeted, appropriate debriefing and other supports for this important cohort of volunteers. We will draw on learning from humanitarian interventions and supports in the Global South, and our hope is to develop a suite of resources that will be of use for first responders and others working in crisis situations, to sustain their vital engagement as active citizens.

### **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.*

In partnership with Irish-based organisations across the international volunteering sector, we contributed to work that will inform the forthcoming review of Irish Aid's Volunteering Initiative. Internationally, we facilitated learning and knowledge exchange between partners in Ireland and organisations across the EU and the Global South. This took place through our participation in FORUM and the development and launch of its Global Standard on Volunteering, our hosting of the Irish launch of the United Nations Volunteers' 'State of the World's Volunteering Report', a dedicated workshop on reciprocity in international volunteering, and our work on several Erasmus+ funded projects on supporting volunteering and active citizenship. Indicators of the success of this work included the acknowledgement of the role and importance of volunteering in Irish Aid's "A Better World", the inclusion of specific recommendations around child-safe volunteering in Forum's Global Standard, and the articulation of a dedicated strategic objective on international volunteering within Ireland's draft National Volunteering Strategy.

For the fifth year in a row, we undertook a survey of international volunteering from Ireland. The level of data available on international volunteering from Ireland is unique: we are not aware of any other country where similar figures are centrally compiled and analysed. The report tracked some key trends across the five years, including:

- Interest in international volunteering has remained consistently strong across the five years at approximately 2,000 per annum.
- This grew to 2,089 volunteers in 2018, with the increase predominantly comprising women aged under 30;
- Volunteer placements are overwhelmingly short-term: on average over the five years we have tracked, 95% are for four months or less, while 81% are for four weeks or less;
- They are primarily undertaken by people under the age of 30, with this age cohort accounting for approximately two-thirds of all volunteers; and
- Most volunteers (an average of 62% over the five years) identify as female.

The emerging profile of international volunteering highlights the critical importance of development education/global citizenship education at all stages of a placement, in order to support experiential learning and reflective engagement on development and global justice issues. Our detailed submission to the National Volunteering Strategy and our subsequent input into the draft versions reiterated this point, and we were very pleased to note that the role of global citizenship within international volunteering was specifically highlighted

in the draft National Volunteering Strategy that was made public in December 2019. Additionally, we welcomed the inclusion of a specific strategic objective on international volunteering within the Strategy.

We partnered with UNV on the Irish launch of their '2018 State of the World's Volunteering Report—Resilient Communities'. This brought together representatives from national and international CSOs, officials from government responsible for the National Volunteering Strategy, Volunteer Ireland, and members of the public. In May, as reported under Objective 3, we held a successful conference launching 'Children First: A Global Perspective on Volunteering in Orphanages and Transforming Care'. We conducted a mapping of potential actors involved in orphanage volunteering, and invited representatives from the international volunteering and

development sectors, children's rights organisations, the HSE, education sector and trade unions to ensure the broadest participation possible. The presence of Julius Arega from Rays of Hope (Kenya) gave us added impetus to raise our strategic recommendations for policy change with members of the Joint Oireachtas Committee on Foreign Affairs and Trade.

As outlined earlier we partnered with NOREC to develop a day-long workshop on reciprocal volunteering, followed by an online meeting with Irish Aid to share NOREC's learning and the experience. We believe there is significant scope to bring this learning into the review of the Volunteering Initiative. Further submissions included a position paper developed with EU partners to Irish Aid on the proposed changes to the EU Aid Volunteer Initiative and its merger with the European Solidarity Corps; an input on international volunteering for the Dóchas submission to the OECD DAC shadow report and subsequent face-to-face dialogue with the OECD DAC reviewers, where we raised the issue of orphanage volunteering and reciprocity in volunteering and more generally in development work.

#### **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 are brought forward by the people of that we represent. Groups emerge from within the interests of members, and are accountable to the board of Comhlámh. The groups are open for all members to join and are based on non-hierarchical methods of self-organising.

The staff provide support and guidance to nurture their emergence and ongoing work while supporting synergies across their work and ensuring overall coherence with the values of Comhlámh. The groups meet monthly to transact their formal business and maintain direction and oversight of their work which is actively pursued in various working committees between the formal meetings. Most groups hold an annual think-in where time is taken to look back on their work and plan for priorities for the coming year. Three of the groups have developed complementary social media channels, including Twitter, Facebook and Instagram accounts that help to promote the issues they are working on and build a wider following of supporters.

One of the longest running groups, the Trade Justice group continued to meet, lobby, and campaign for fairer trade deals that support sustainable models of development, promote human rights and protect the environment. The group delivered a night course over six weeks for people interested in trade issues. Ten people attended, including members of the public and staff of Dóchas agencies. Using development education approaches, the course provided an introduction to issues of global trade and how trade rules and global trade deals can undermine development. It included perspectives on alternative models of development and on practical actions that people can undertake in terms of sustainable living and action for political change. The group also lobbied Irish mobile phone providers on issues of conflict minerals in mobile phones and for

'FairPhone' to be added to their product offerings.

The Ireland Says Welcome continued to ally itself with other groups in Ireland that are interested in migrant issues and in particular focused their energy on raising awareness of the stark realities of the Direct Provision system in Ireland. The group prepared a submission to the Justice and Equality Oireachtas Committee on Direct Provision and the International Protection System. For international refugee day, the group prepared an 'explainer' aimed at the public on the realities of the asylum process in Ireland. This was followed in September with the most successful Culture Night event held in Comhlámh, which that attracted over 100 people.

The Access to Medicine group continued to campaign for better access to medicines and transparency in the pharmaceutical industry. This is an issue that resonates in Ireland as it does in the Global South and has attracted significant support from a diverse array of actors that might not normally find common cause on issues. With the support of the Chair of the Oireachtas Health Committee, the group launched their first policy paper in the Dail as a precursor to their annual conference on Access to Medicines. This took place in the College of Surgeons with expert speakers from the US, UK, Belgium and Holland, along with patient advocates and senior figures from Irish public health and the media. Over 180 people attended. The event was held in collaboration with the Irish Global Health Network, the Royal College of Surgeons, MSF, and Just Treatment (UK), and was part-funded by the Open Society Foundation. The event and issues raised by it received extensive coverage in the media as well as being covered on RTE radio. Arising from discussions at the conference, the need for specialised training for patient advocates was identified and this took place later in the year with the support of the Irish Nurses and Midwives Organisation.

The Dympna Meaney Women's Leadership Bursaries fund provided over €9,000 in bursaries to a range of women activists across Kenya, Uganda and Liberia. These bursaries supported the training and development of women's leadership in tackling gender-based violence at a political level and also in support of developing psychosocial skills to support survivors of such violence. The group continues to fundraise for this fund, which was set up in honour of the late Dympna Meaney. Dympna was a renowned activist and pioneer in development education in Ireland in the 1980s.

The Focus group produced one issue of Focus: Action for Global Justice, which is Ireland's only development broadsheet. This covered a range of interconnected themes including the Shannon LNG project, the school climate strikes, and institutionalised living with a focus on Direct Provision, people living with disabilities in Ireland, and orphanages in the Global South.

## **Monitoring and Learning**

Throughout the year, we continued to collect detailed qualitative and quantitative data that enabled us to thoroughly assess our progress towards achieving agreed targets. As outlined above, our M&E processes allowed us to track changes in knowledge, skills and attitudes following participation in all of our training courses. In the first half of 2019, we conducted an internal review of Comhlámh's current monitoring and evaluation (M&E) processes. This resulted in the development of a new M&E overview & framework, which analyses our current processes and identifies additional areas of work that are included in the organisation's Strategic Plan but are not presently formally explored within our M&E. The process was both emergent and challenging, and enabled us to identify crucial areas that we need to mainstream within our work in 2020 and beyond, including:

- Ecological justice: we will draw on tools/frameworks from within our training and education programmes to explore this theme and begin to generate a common direction that will feed into (1) our operations, (2) our training & education work, (3) volunteer supports including messaging/public facing work and (4) work with the Code network;



- **Inclusivity:** It was acknowledged that to further consider how genuinely inclusive our spaces are is deep and ongoing work. Some practical ways in which we will do this in 2020 are: monitoring balance on facilitator and public panels (giving consideration to class, race, gender); access (including mobility access and how we message our invites); and promoting more inclusive 'formats', such as the 'human library'. This work will be supported through a monitoring review of Comhlámh's Equality Policy in 2020.
- **Resilience:** This issue is being raised more and more frequently within our communities of engagement. In 2020, we will focus on actively developing our capacities in self-awareness and emotions, which will be of immediate relevance for the work we do to support the psychosocial needs of volunteers and development workers. It will also feed into our global citizenship education work, to develop how we foster the conditions for sustaining longer-term engagement.

This new M&E framework will work to complement our existing data collection processes and further deepen our critical reflections on our work. We will further use these processes to support wider dialogues across our stakeholders in 2020 as part of the work towards the development of a new strategic plan in 2021.

### **Future Plans**

The advent of the coronavirus pandemic presents challenges for work underway in 2020, while introducing considerable uncertainty around how international volunteering will respond in the future. We have been active in bringing together the Volunteer Sending Agencies of the Code of Good Practice to share and pool responses and resources to the evolving context. The strong network and expression of peer solidarity among Code organisations has given clear and practical expression to many of the Code's values. We will continue to work closely with organisations to explore ways in which these values will be central to our common work, within a very changed landscape.

We have developed significant capacity in online learning and will work with those Volunteer Sending Agencies whose volunteers are not travelling this summer to encourage them to take part in various development education courses that we and others have available online. This will provide opportunities for people to continue to explore local and global justice issues, at a time when the need for critically engaged members of society is more pressing than ever.

The challenges thrown up by the pandemic only add to the challenges thrown up by climate change. The current dominant model of North to South volunteering will continue to be challenged and only more so by current events including wider global geo-political shifts in power. There is an opportunity in this in helping to re-frame our understanding of volunteering, placing development education at the centre of volunteering and looking to broaden the model that would draw from best practice examples that include reciprocal volunteering.

## Financial Review

Comhlámh is funded from a variety of funding sources, principally Irish Aid, then the European Commission (EC), other NGOs and own resources. These own resources are derived from membership fees, fundraising activities including a programme of individual committed giving (Solidarity Circle), support from NGOs (Solidarity Partners), consultancy and sale of resources. The overall total income received for 2019 amounted to €680,897 (€683,756 in 2018).

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 bi-annual memoranda of understanding based on detailed activity plans and monitoring mechanisms. At the end of 2019, a further extension of the two-year memorandum for 2017-2018 was granted for 2020, to allow time for Irish Aid to carry out the review of the Volunteering Initiative. Irish Aid have indicated that Comhlámh's next MoU will be for three years from 2021.

We have three on-going EC-funded projects, part of the Erasmus+ initiative. These projects are multi-country, multi-partner consortia. Despite the complexity and administrative burdens of these projects, they provide invaluable opportunities for networking across the EU and support learning and sharing with a diverse range of civil society groups internationally and within Ireland. We are the lead partner of one consortium, Working for A Better World – Sustaining Civic Responses to Migration, which was outlined earlier in this report. The two other projects will be completed by January 2021. We continue to link with European civil society partners to identify suitable new funding opportunities.

The funding from Concern in 2019 was for the second year of a two-year MoU. We have agreed in principle that a new two-year MoU will be put in place for 2020 and 2021. The project funded by The Wheel's Training Links programme was finalised in 2019 and we plan re-applying for new funding to support the training and development of Volunteer Sending Agency staff. We secured funding from the Open Society Foundation and are exploring the possibility of becoming a core partner that would support the work of one of the membership groups. We also received a limited funding through a partnership with NEAR FM to produce radio documentaries, this will be pursued further in 2020.

Comhlámh has agreed an MoU with the Forum network to host its Executive Coordinator in our offices, which should be operable for the tenure of the person in the role.

The turnover figure of €680,897 includes €61,491 (€28,029 in 2018) in payments from Irish Aid for onward transmission to government departments to cover the costs for the Public Service Pension for volunteers who took approved career breaks from the public service, and the Volunteer Development Worker scheme that protects the pension and social security entitlements of those volunteering. These figures can vary widely from year to year, depending on the uptake of these schemes.

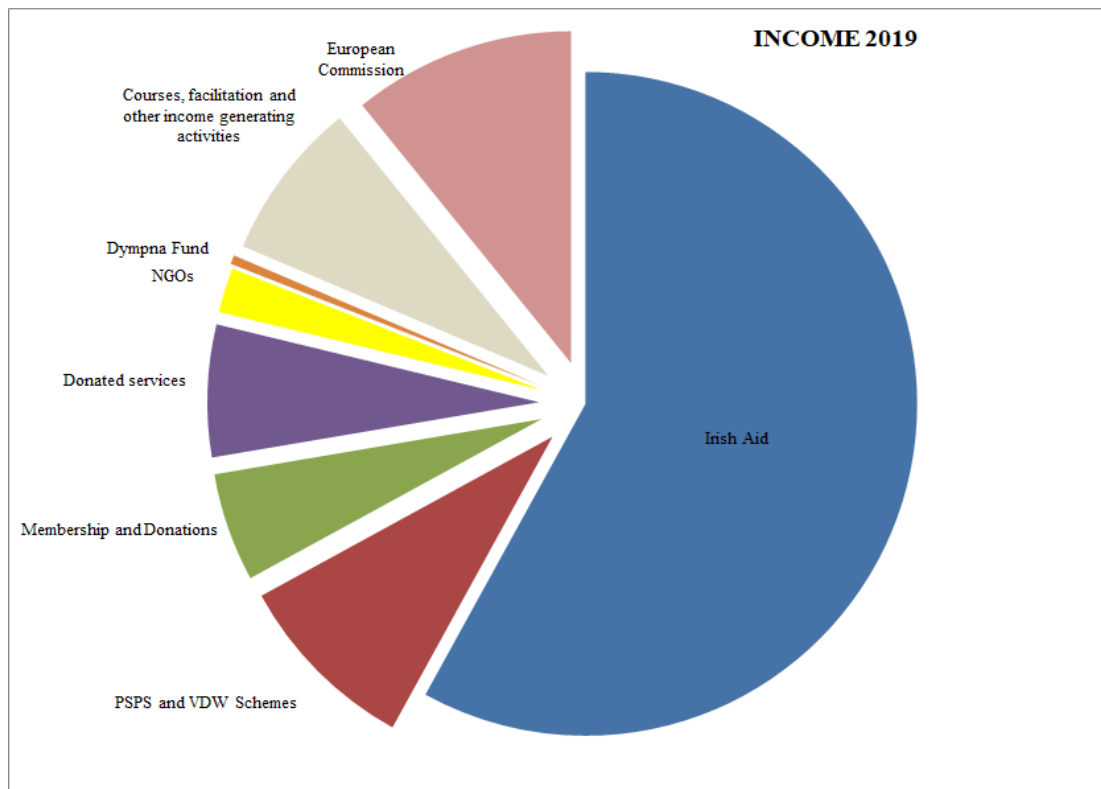
For the first year since 2013, we incurred an expected unrestricted funding deficit, amounting to €19,141, reflecting receipt of funding in 2018 allocated to expenditure in 2019. We expect to incur a small deficit in 2020 arising from investment in IT resources required to allow the organisation function remotely during the pandemic. We will endeavour to seek donations and other income sources to fund this investment.

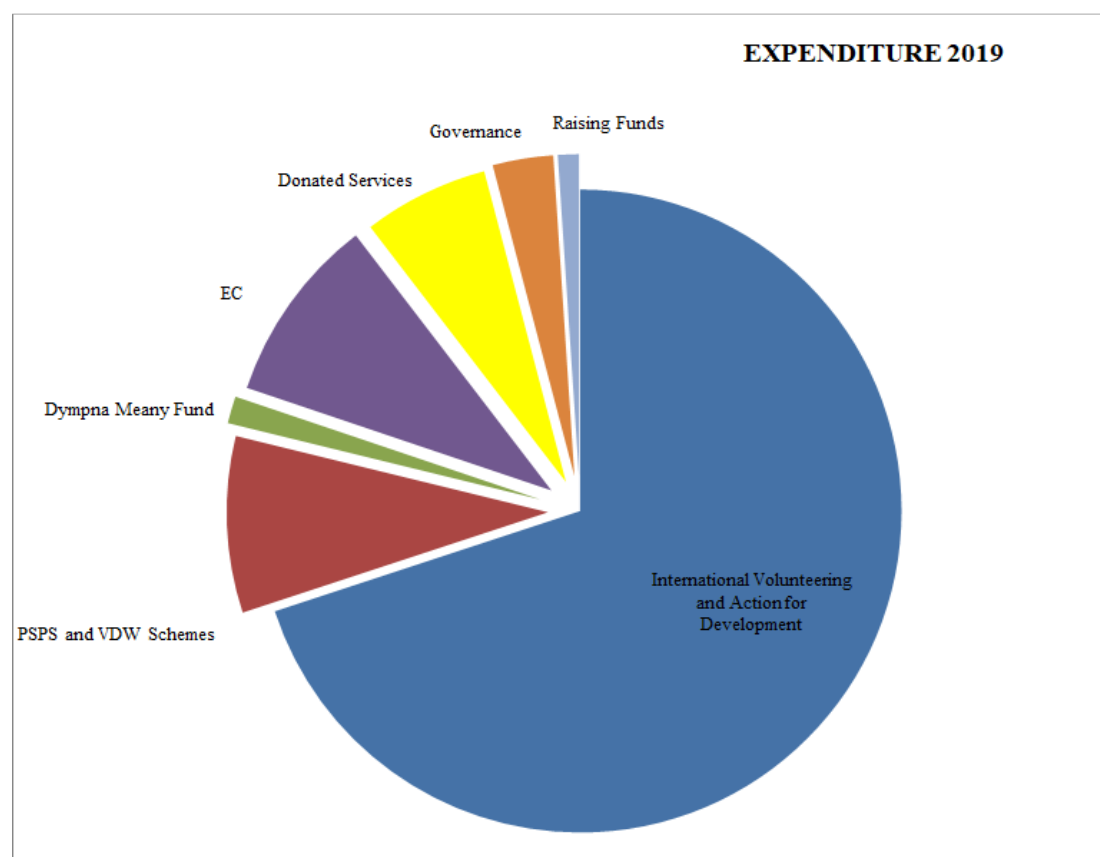
The 2020 Irish Aid grant remains at the same level it has been since 2015 (apart from the one-off extra funding at the end of 2018) thereby placing considerable pressure to cover costs of delivering our programmes and to provide the necessary match-funding needed to secure EC funding. We will seek to secure funding in our 2021-2023 MoU that recognises the increased cost base we have compared to 2015.

The board has identified a new board member with fundraising skills who is working with staff to revamp our

private fundraising strategies and review and renew the Solidarity Circle and Solidarity Partnership schemes.

Similarly, work will be undertaken in 2020 to examine the membership offering and improve communication with new members and reach out to potential members. The levels of funding from these sources is largely static and it is important that we continue to grow these in line with the rise in core costs we are facing.





### 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 for periods of adjustment to late or reduced payments from existing funding sources. The holding of reserves is intended to facilitate the continued implementation of our strategic objectives and to provide the Association with time to secure 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. At the end of 2019, we calculated the level of reserves as equivalent to 3.6 months of normal activity costs for 2020. As described above in the Financial Review we will be reviewing our current fundraising assets and revamping these to grow our unrestricted income. This work will help to grow our reserves in the coming years and thus protect the association from shocks that may occur.

## **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 wider constituency of those active in global development work. Where necessary, we engage with Boardmatch to identify suitable 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. In keeping with CRA guidance, the Head of Comhlámh will no longer fulfil the role of Company Secretary after the 2020 AGM: the role will be appointed from within the board.

The role and responsibilities of all directors, including officers, are set out in Comhlámh's Governance Manual. New board members receive a detailed information pack, including the Governance Manual and Conflict of Interest Policy, as part of a dedicated induction session prior to their first board meeting. The induction is carried out by the Chairperson and the Head of Comhlámh. Training is provided from external providers as required to support them in their duties as company directors and charity trustees.

The Board is responsible for making strategic decisions on the activity plans, budgets and policies and for defining the strategic direction of Comhlámh's programmes. It is accountable to the membership. On a daily basis, the Association is managed by the Head of Comhlámh. The Board met six times in 2019, ensuring that the Association is performing and delivering against annual work plans and the wider strategic plan, adhering to financial procedures, remaining solvent while expending the budget according to the annual plan, reviewing the outcomes of the statutory audit, and complying with all legal requirements. As provided in our governance, the board incoming after the AGM reviews and approves our Fraud Statement.

In 2019 the board was active in reviewing and updating policy and procedures, including finalising a new Equality Statement and policy and developing a Child Safeguarding statement and policies which will be approved in early 2020. The latter process involved extensive risk assessment and staff participation. An external health and safety audit was also undertaken that introduced updates in our statutory Health and Safety Statement and the Staff Handbook. Work was also undertaken to develop a pay policy which included benchmarking salaries against those of the community and voluntary sector. Each year, the board considers the feasibility of paying the annual increment to staff on the relevant pay scales: these were approved to be paid in 2019. Work on implementing our GDPR policies saw the engagement of a consultancy to streamline our databases and ensure all personal records are kept securely. This work will also support our fundraising efforts through enabling us to better manage our records of contacts. Our IT provider was also commissioned to move our data to Sharepoint, a process which ensures greater security and accountability in the management of all our files and in keeping with good data management.

The Head of Comhlámh is supervised by the Chairperson of the Board: the chair also conducts an annual performance appraisal with the Head and reports back to the Board on the results of this exercise. In 2019, we introduced an in-camera session to be held at the end of each board meeting, allowing the board to discuss issues they may have without the presence of the Head of Comhlámh.

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

Individual and collective data is gathered and shared in a report for discussion at the last board meeting before

the AGM, so that decisions can be taken prior to any changes in the board's composition. There were significant improvements noted in 2019, in particular in relation to the functioning of board working groups. The board decided that an annual away-day would be a useful innovation to allow more time for strategic reflection on direction: this will be all the more relevant as we face the challenges presented by the coronavirus to our work.

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, human resources, financial, fundraising, NGO management, research, policy and advocacy work and development education. All Board members have experience of living and working in international development / humanitarian contexts. In 2019, the board sought to identify new members who would reflect the age profile of the majority of those volunteering from Ireland. There was one addition to the board in 2019 with one further member identified with a fundraising background who was co-opted in early 2020.

Board Member	Board attendance	Sub-group attendance	Skills area
Patrick Dempsey	2/2 – resigned May	Ops group – 2/3	Solicitor
Chris O'Donoghue	0/2 – resigned May		Youth worker, child protection, human rights, fundraising
Ellen Regan	2/6 – re-appointed May		Educationalist, researcher
Mary Purcell	5/6 – re-appointed May		NGO management, strategic planning
Michael Hanly	6/6 - re-appointed May		NGO management, donor funding
Lucky Khambule	6/6 - re-appointed May		Asylum rights, finance and customer services
Ciarán Burns	5/6	Ops group – 5/5	Accountant, financial management and risk analysis
Morina O'Neill	3/6	Ops group – 5/5	Policy, research, development education
Marie-Therese Fanning	4/6		Human resource management
John Durcan	5/6		Data scientist, data protection
Kate O'Donnell	4/4 – appointed May		Public administration
Katie Dempsey	Co-opted February 2020		Fundraising, research

There is one formal 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 2019 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 at times 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 a number of 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. New project groups were identified and formed in early 2020 with a focus on the review of our governance documentation to ensure compliance with the CRA Code and a fundraising group to review and relaunch our own fund-raising assets.

Comhlámh is committed to best practice in the communication of images and messages in all its publications as laid out in the Dochás Code of Conduct on Images and Messages. Comhlámh is also committed to good practice in Development Education and has signed up to take part in the Irish Development Education Association Code on Development Education.

We were pleased, for the third 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 governance processes and reporting year on year.

Comhlámh ensures timely and complete reporting to both the Companies Registration 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 and has created a working group to work on the CRA Compliance Record Form and complete a review of governance related policy to ensure all policies are in place to ensure compliance by the end of 2020.

## **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 to assess the likelihood of such risks and possible level of impact they would have. 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 major risks. Risk is a standing item at each board meeting.

As part of the risk management process an annual risk review is undertaken by the Board to review identified and potential risks of the association. The major risks identified by the Board are detailed in our Risk Register, together with agreed mitigating actions. Currently these include: maintaining our relevance to development workers and volunteers, which we have tackled 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 tackled 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 tackled through building engagement with diverse EU funding streams and growing our unrestricted income. Our reliance on Irish Aid was at 76% in 2014 and in 2020 this is projected to be at 59%. The loss of institutional memory through staff turnover was tackled through a return to the payment of increments and the introduction

of a remote working policy in 2018 to facilitate staff living outside of Dublin.

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.

In light of the coronavirus pandemic, international volunteering placements have been cancelled for summer 2020. Beyond this they are likely to be seriously impacted. The board has reviewed the immediate mitigation measures put in place to ensure the well-being of staff and those we work with along with considerations for the direction of our work. Management and board representatives have met with Irish Aid and have discussed the changes likely in our work and have agreed a process to a new Memorandum of Understanding from 2021 to 2023.

### **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 2019.

Two projects supported by the EU Aid Volunteering Initiative (EUAVI) completed at the start of 2019; we maintained the outgoing EUAVI Project Officer for a number of months to work on supporting a number of policy positions including the hosting of the Irish launch of the UNV's State of the World's Volunteering Report. The Digital Communications Officer supported by the same projects was maintained for a number of months to develop the new Code of Good Practice website. 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 worked with students on professional placement from the Department of Applied Social Studies, Maynooth University, the Masters in Development Practice from TCD and International Development from Ballsbridge Senior College.

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

The staff team collaborate on building an overall annual work-plan and budget, with each person then producing their own 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 2019, both in the autumn: these days were used to reflect on our progress against our strategic plan which used creative approaches to reflecting on the deeper meaning and purpose of our work.

### **Staff through 2019**

Mark Cumming	Head of Comhlámh (4.5 days)
Dervla King	Programme Manager (4 days)
Elena Garcia	Finance and Admin Manager (4 days)
Silvana Soggi	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)



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

Sandra Byrne	Volunteering Quality Officer (4 days)
Caoimhe Butterly	Sustaining Civic Responses to Migration Project Officer (2.5 days) from November
Mark Malone	Communications Officer (4 days)
Aine Lynch	Policy Officer (4 days), temporary to end March
Stella Legradi	Digital Communications Officer, temporary to end March
Mark Howard	Receptionist (SDVG Community Employment) (2.5 days), completed March
David Brabazon	Receptionist (SDVG Community Employment) (2.5 days)
Alan Colfer	Receptionist (SDVG Community Employment) (2.5 days), commenced May
Aislin Lavin	Student placement, Masters in Development Practice, TCD
Nana Boafo	Student placement, Youth and Community work, Maynooth University
Robert Fields	Student placement, Development Studies, Ballsbridge CFE

**Groups that met in Comhlámh in 2019.**

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 active in global solidarity to meet and host a wide range of events including trainings, night courses and regular meet-up spaces to plan their activities over the year. These included:

Access to Medicines Ireland, Action Aid, AIESEC, Basic Income Ireland, Blue Drum, Brazilian Left Front, Development Perspectives, Dublin Young Friends Of The Earth, Dymphna Meaney Fund, EIL Intercultural Learning, Financial Justice Ireland, Foroige, Global Citizens Award, Ireland Says Welcome, Movement of Asylum Seekers Ireland (MASI), Nepal Ireland Alliance, Not Here Not Anywhere, Peace Brigades International, Serve in Solidarity, The Wheel, Trade Justice Group, Trocaire, UCDVO, VMM International, VSI and VSO Ireland.

**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, Irish Feminist Network, Movement of Asylum Seekers Ireland, Peace Brigades International, Shamrock Foundation, Stride Ethiopia.

**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. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and 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 and of the profit or loss 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;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors confirm that they have complied 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 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 2019, 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**

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of the virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28<sup>th</sup> March, all non-essential businesses were ordered to close temporarily.

Comhlámh Development Workers and Volunteers in Global Solidarity CLG has continued to operate during this period and has not seen a significant effect on its activities as a result of the virus.

#### **Taxation status**

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

#### **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 and principal place of business 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.

**Auditors**

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

Signed on behalf of the directors

---

Ciarán Burns  
Director

---

John Durcan  
Director

Approved by the directors on April 23<sup>rd</sup>2020

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
COMHLAMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL  
SOLIDARITY COMPANY LIMITED BY GUARANTEE**

**YEAR ENDED 31 DECEMBER 2019**

**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 2019, which comprise the 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 2019 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; and
- 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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
COMHLAMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL  
SOLIDARITY COMPANY LIMITED BY GUARANTEE**

**YEAR ENDED 31 DECEMBER 2019**

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 the financial statements are in agreement with the accounting records.

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

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

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.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
COMHLAMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL  
SOLIDARITY COMPANY LIMITED BY GUARANTEE**

**YEAR ENDED 31 DECEMBER 2019**

**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: 23 April 2020

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL SOLIDARITY  
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE  
ACCOUNT)**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

	<u>Notes</u>	<u>Restricted</u> <u>funds</u>	<u>Unrestricted</u> <u>funds</u>	<u>TOTAL</u> <u>2019</u>	<u>TOTAL</u> <u>2018</u>
		€	€	€	€
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	<b>3</b>	43,822	27,338	71,160	57,532
Charitable activities	<b>4</b>	584,012	22,265	606,277	610,461
Other trading activities	<b>5</b>	-	446	446	5,836
Investments	<b>6</b>	-	85	85	316
Other (Dympna Meaney Fund)	<b>7</b>	2,929	-	2,929	9,611
<b>TOTAL</b>		<b>630,763</b>	<b>50,134</b>	<b>680,897</b>	<b>683,756</b>
<b>EXPENDITURE ON</b>					
Raising funds	<b>9</b>	-	7,301	7,301	5,866
Charitable activities	<b>8</b>	614,908	61,974	676,882	652,956
Other (Dympna Meaney Fund)	<b>9</b>	9,441	-	9,441	3,455
<b>TOTAL</b>		<b>624,349</b>	<b>69,275</b>	<b>693,624</b>	<b>662,277</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>6,414</b>	<b>(19,141)</b>	<b>(12,727)</b>	<b>21,479</b>
<b>TRANSFERS BETWEEN FUNDS</b>		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>6,414</b>	<b>(19,141)</b>	<b>(12,727)</b>	<b>21,479</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward	<b>17</b>	<b>25,866</b>	<b>204,637</b>	<b>230,503</b>	<b>209,024</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>17</b>	<b>32,280</b>	<b>185,496</b>	<b>217,776</b>	<b>230,503</b>

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

The notes on pages 33 to 43 form part of these financial statements.

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL SOLIDARITY  
COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2019**

	Note	2019 €	2018 €
<b>FIXED ASSETS</b>			
Tangible assets	13	1,321	4,440
<b>CURRENT ASSETS</b>			
Debtors	14	5,908	65,151
Cash at bank and in hand	15	<u>236,589</u>	<u>179,599</u>
<b>TOTAL CURRENT ASSETS</b>		242,497	244,750
<b>CREDITORS: Amounts falling due within one year</b>	16	<u>(26,042)</u>	<u>(18,687)</u>
<b>NET CURRENT ASSETS</b>		<u>216,455</u>	<u>226,063</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		217,776	230,503
<b>CREDITORS: Amounts falling due after more than one year</b>		-	-
<b>TOTAL NET ASSETS</b>		<u>217,776</u>	<u>230,503</u>
<b>THE FUNDS OF THE CHARITY:</b>			
Restricted funds	17	32,280	25,866
Unrestricted funds	17	<u>185,496</u>	<u>204,637</u>
<b>TOTAL CHARITY FUNDS</b>		<u>217,776</u>	<u>230,503</u>

These financial statements were approved by the directors and authorised for issue on the 23rd April 2020 and are signed on their behalf by:

\_\_\_\_\_  
Ciarán Burns  
Director

\_\_\_\_\_  
John Durcan  
Director

**The notes on pages 33 to 43 form part of these financial statements.**



**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL SOLIDARITY  
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF CASHFLOWS**

**AS AT 31 DECEMBER 2019**

	<b>Note</b>	<b>2019 €</b>	<b>2018 €</b>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>20</b>	<u>56,905</u>	<u>(43,021)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Deposit interest		85	316
Purchase of computer equipment		<u>-</u>	<u>(897)</u>
<b>NET CASH PROVIDED BY/USED IN INVESTING ACTIVITIES</b>		<u>85</u>	<u>(581)</u>
 <b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD</b>	 <b>21</b>	 <u>56,990</u>	 <u>(43,602)</u>
 <b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD</b>	 <b>21</b>	 <u>179,599</u>	 <u>223,201</u>
 <b>CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD</b>	 <b>21</b>	 <u>236,589</u>	 <u>179,599</u>

**The notes on pages 33 to 43 form part of these financial statements.**

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL SOLIDARITY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

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**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 UK and the Republic of Ireland and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' (Charities SORP), effective 1 January 2019. The financial statements are also prepared in accordance with the Companies Act, 2014.

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:

1. Income from voluntary donations is recognised when received.
2. 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.
3. 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 cost 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.

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL SOLIDARITY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

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**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

**Lease agreements**

*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.

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL SOLIDARITY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

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**2. ACCOUNTING POLICIES (continued)**

**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.

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL SOLIDARITY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

**3. DONATIONS AND LEGACIES**

	<u>Notes</u>	<u>Restricted funds</u>	<u>Unrestricted funds</u>	<u>TOTAL 2019</u>	<u>TOTAL 2018</u>
		€	€	€	€
Donations		-	8,568	8,568	1,652
Membership		-	6,666	6,666	6,195
Solidarity circle		-	5,073	5,073	5,452
Solidarity partnership	<b>3.1</b>	-	7,031	7,031	7,221
Donated services	<b>3.2</b>	43,822	-	43,822	37,012
		43,822	27,338	71,160	57,532

**3.1 SOLIDARITY PARTNERS**

	<b>2019</b>	<b>2018</b>
	€	€
Action Aid	200	200
Brighter Communities Worldwide	491	491
Department of International Development	300	-
EIL	500	500
Fairtrade Ireland	500	500
Friends of the Earth Ireland	100	100
Irish League of Credit Unions Foundation	-	250
Nurture Africa	500	750
Plan International Ireland	120	110
Sacred Heart Missionary	1,000	1,000
SERVE	500	500
Scouting Ireland	500	-
Tearfund	300	300
The Umbrella Foundation	150	150
UCDVO	220	220
Viatores Christi	250	250
VSO Ireland	750	750
VLM	500	500
VSI	150	-
VMM International	-	650
	<b>7,031</b>	<b>7,221</b>

**3.2. DONATED SERVICES**

18 CMS user licences were donated by the Salesforce Foundation; the market value of the licences was €15,120 (2018: €15,120). The contribution of 2 volunteers for Comhlámh reception by City Centre Volunteers Group had a monetary value of €23,452 (2018: €21,892). Microsoft provided services to the value of €5,250 (2018: €Nil). Total donated services for the year came to €43,822 (2018: €37,012).

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL SOLIDARITY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

**4. CHARITABLE ACTIVITIES**

	<u><b>Restricted funds</b></u>	<u><b>Unrestricted funds</b></u>	<u><b>TOTAL 2019</b></u>	<u><b>TOTAL 2018</b></u>
	€	€	€	€
Irish Aid	395,000	-	395,000	426,500
Concern	8,000	-	8,000	8,000
The Wheel	5,700	-	5,700	5,700
European Commission	73,791	-	73,791	111,078
Irish Aid: PSPS and VDW Scheme Payments	61,491	-	61,491	28,029
Courses and facilitation	-	20,396	20,396	23,875
Near FM	1,150	-	1,150	-
Open Society Foundation	8,174	-	8,174	-
Admin refunds	30,706	-	30,706	3,562
Sale of resources	-	1,869	1,869	3,717
	<b>584,012</b>	<b>22,265</b>	<b>606,277</b>	<b>610,461</b>

**5. OTHER TRADING ACTIVITIES**

	<u><b>Restricted funds</b></u>	<u><b>Unrestricted funds</b></u>	<u><b>TOTAL 2019</b></u>	<u><b>TOTAL 2018</b></u>
	€	€	€	€
Fundraising	-	446	446	5,836
	<b>-</b>	<b>446</b>	<b>446</b>	<b>5,836</b>

**6. INVESTMENTS**

	<u><b>Restricted funds</b></u>	<u><b>Unrestricted funds</b></u>	<u><b>TOTAL 2019</b></u>	<u><b>TOTAL 2018</b></u>
	€	€	€	€
Bank interest received	-	85	85	316

**7. OTHER INCOME**

	<u><b>Restricted funds</b></u>	<u><b>Unrestricted funds</b></u>	<u><b>TOTAL 2019</b></u>	<u><b>TOTAL 2018</b></u>
	€	€	€	€
Dympna Meaney Fund				
*to connect with women leaders from the global south with skills to strengthen their contribution for global human rights	2,929	-	2,929	9,611

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL SOLIDARITY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

**8. CHARITABLE ACTIVITIES**

	<u>Restricted funds</u> €	<u>Unrestricted funds</u> €	<u>TOTAL 2019</u> €	<u>TOTAL 2018</u> €
International Volunteering and Action for Development	435,125	50,051	485,176	435,505
Governance costs (Note 8.1)	21,119	-	21,119	17,302
EC – Working for a Better World: Sustaining Civic Responses to Migration (2019-1-IE01-KA204-051423)	5,218	-	5,218	-
EC - IC4LoP: International Citizens for Local Perspectives (2018-3024/001-001)	34,482	11,923	46,405	-
EC - E-tick: Platform on Ethical Communications for Young Volunteers (2018-2-SI02-KA205-104754)	13,651	-	13,651	181
PSPS and VDW Scheme Payments	61,491	-	61,491	28,029
EV4U – SO (2016-3467/001/001)	-	-	-	67,013
EV4U – HO (2016-3473/001-001)	-	-	-	67,914
Donated services (note 3.2)	43,822	-	43,822	37,012
	<u>614,908</u>	<u>61,974</u>	<u>676,882</u>	<u>652,956</u>

**8.1. GOVERNANCE COSTS**

	<b>2019</b> €	<b>2018</b> €
External Audit	6,765	6,765
AGM	2,016	628
Board Meetings	171	132
Support Cost Allocation	<u>12,167</u>	<u>9,777</u>
	<u>21,119</u>	<u>17,302</u>

**9. ANALYSIS RESOURCES EXPENDED BY EXPENDITURE TYPE**

	<b>Raising Funds</b> €	<b>Charitable Activities</b> €	<b>Other Expenditure</b> €	<b>Total 2019</b> €	<b>Total 2018</b> €
Wages and Salaries	-	424,150	-	424,150	439,999
Depreciation	-	3,119	-	3,119	4,334
Other Expenditure	<u>7,301</u>	<u>249,613</u>	<u>9,441</u>	<u>266,355</u>	<u>217,944</u>
	<u>7,301</u>	<u>676,882</u>	<u>9,441</u>	<u>693,624</u>	<u>662,277</u>

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL SOLIDARITY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

**10. NET MOVEMENT IN FUNDS**

Net movement in funds is stated after crediting:	<b>2019</b>	2018
	€	€
Depreciation of owned fixed assets	3,119	4,334
Auditors remuneration	6,765	6,765
Operating lease rentals - Buildings	<u>23,333</u>	<u>18,000</u>

**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 10 (2018: 11), categorised as follows:

	<b>2019</b>	2018
Management	3	3
Administration	<u>7</u>	<u>8</u>
	<u>10</u>	<u>11</u>

The aggregate payroll costs were:

	<b>2019</b>	2018
	€	€
Wages and salaries	373,264	391,798
Social welfare costs	40,837	41,746
Staff pension costs	<u>10,049</u>	<u>6,455</u>
	<u>424,150</u>	<u>439,999</u>

The number of employees whose remuneration was greater than €60,000 is as follows:

	<b>2019</b>	2018
€60,000 - €70,000	1	-

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 gross remuneration cost, excluding employer pension costs and employers PRSI, was €144,577 (2018: €142,175) in the year.

The Head of Comhlámh's gross salary, excluding employer pension costs and employers PRSI, was €61,200 (2018: €59,175).



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**13. TANGIBLE FIXED ASSETS**

	<b>Fixtures &amp; Fittings €</b>	<b>Computer Equipment €</b>	<b>Total €</b>
<b>COST</b>			
At 1 January 2019 and 31 December 2019	<u>50,927</u>	<u>43,174</u>	<u>94,101</u>
<b>DEPRECIATION</b>			
At 1 January 2019	50,611	39,050	89,661
Charge for the year	<u>316</u>	<u>2,803</u>	<u>3,119</u>
At 31 December 2019	<u>50,927</u>	<u>41,853</u>	<u>92,780</u>
<b>NET BOOK VALUE</b>			
At 31 December 2019	<u>-</u>	<u>1,321</u>	<u>1,321</u>
At 31 December 2018	<u>316</u>	<u>4,124</u>	<u>4,440</u>

**14. DEBTORS**

	<b>2019 €</b>	<b>2018 €</b>
Trade debtors	2,070	5,924
Prepayments	3,364	2,297
Accrued income	<u>474</u>	<u>56,930</u>
	<u>5,908</u>	<u>65,151</u>

**15. CASH AND CASH EQUIVALENTS**

	<b>2019 €</b>	<b>2018 €</b>
Cash at bank and in hand	<u>236,589</u>	<u>179,599</u>

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

	<b>2019 €</b>	<b>2018 €</b>
Creditors	5,549	2,738
Payroll taxes	12,443	9,899
Accruals	<u>8,050</u>	<u>6,050</u>
	<u>26,042</u>	<u>18,687</u>

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL SOLIDARITY  
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**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

**17. FUNDS OF THE CHARITY**

**17.1 ANALYSIS OF NET FUNDS – UNRESTRICTED**

	<b>Opening Balance €</b>	<b>Incoming Resources €</b>	<b>Resources Expended €</b>	<b>Transfer between funds €</b>	<b>Closing Balance €</b>
Unrestricted Funds	204,637	50,134	(69,275)	-	185,496

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.

**17.2 ANALYSIS OF NET FUNDS – RESTRICTED**

	<b>Opening Balance €</b>	<b>Incoming Resources €</b>	<b>Resources Expended €</b>	<b>Transfer between funds €</b>	<b>Closing Balance €</b>
International Volunteering and Action for Development					
- Irish Aid	2,481	395,000	(397,481)	-	-
- Open Society Foundation	-	8,174	(8,174)	-	-
- Admin refunds	-	30,706	(30,706)	-	-
- Near FM	-	1,150	(1,150)	-	-
- NGO's	5,033	13,700	(18,733)	-	-
EC – Working for a Better World: Sustaining Civic Responses to Migration	-	28,142	(5,218)	-	22,924
EC – EC4LoP: International Citizens for Local Perspectives	-	38,085	(34,482)	-	3,603
EC – E-Tick: Platform on Ethical Communications for Young Volunteers	7,383	7,564	(13,651)	-	1,296
PSPS and VDW Scheme Payments	-	61,491	(61,491)	-	-
Counselling (RRC)	410	-	-	-	410
Donated Services	-	43,822	(43,822)	-	-
Dympna Meaney Fund	10,559	2,929	(9,441)	-	4,047
	<u>25,866</u>	<u>630,763</u>	<u>(624,349)</u>	<u>-</u>	<u>32,280</u>

**17.3 ANALYSIS OF NET ASSETS**

	<b>Restricted Funds €</b>	<b>Unrestricted Funds €</b>	<b>Total Funds €</b>
Tangible Assets	-	1,321	4,440
Current Assets	32,280	210,217	244,750
Current Liabilities	-	(26,042)	(18,687)
	<u>32,280</u>	<u>185,496</u>	<u>230,503</u>

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL SOLIDARITY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

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**18. POST BALANCE SHEET EVENTS**

The directors note the significant impact of the Coronavirus outbreak in Ireland, and around the world. The directors have reviewed the impact of this on the company's working practices. Based on knowledge to hand, the directors consider that while there are significant risks to be managed, the company expects to survive this period of uncertainty and has the financial resources to do so.

At the time of approving the financial statements, there is uncertainty regarding how the balance sheet may be impacted based on events since the year end and as a result an estimate of its financial effect cannot be made.

**19. 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 future years.

**20. NET CASH PROVIDED BY OPERATING ACTIVITIES**

	<b>2019</b>	2018
	<b>€</b>	<b>€</b>
Net (expenditure) for the reporting period	(12,727)	21,479
Adjustments for:		
Investment income	(85)	(316)
Depreciation	3,119	4,334
Decrease/(Increase) in debtors	59,243	(30,323)
Increase/(Decrease) in creditors	7,355	(38,195)
Net cash provided by operating activities	<u>56,905</u>	<u>(43,021)</u>

**21. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>At</b>		<b>At</b>
	<b>1 Jan 2019</b>	<b>Cash flows</b>	<b>31 Dec 2019</b>
	<b>€</b>	<b>€</b>	<b>€</b>
Cash in hand and at bank	<u>179,599</u>	<u>56,990</u>	<u>236,589</u>

**22. 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 €400 (2018 - €600) and were provided on a commercial basis in the ordinary course of business.

Ellen Regan is a director of the company.

**23. 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.

**COMHLÁMH DEVELOPMENT WORKERS AND VOLUNTEERS IN GLOBAL SOLIDARITY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

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**24. 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 €10,049 (2018 - €6,455). Contributions were fully paid to the fund at the balance sheet date.

**25. ULTIMATE CONTROLLING PARTY**

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

**26. APPROVAL OF THE FINANCIAL STATEMENTS**

The directors approved the financial statements on the 23 April 2020.