



# COMHLÁMH

## ANNUAL REPORT

### 2017



[www.comhlamh.org](http://www.comhlamh.org)



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## OUR IDENTITY – WHO WE ARE

Comhlámh was set up in 1975 by Irish returned development workers, who defined the association's principle 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 the industrialised countries and can be addressed by education and action.

Comhlámh now considers the stakeholders that we work with as our community, which 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, 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.



Front Picture: Launch event of the Code Supporter Network with Minister for Irish Aid and the Diaspora, Joe McHugh  
Bottom Picture: Comhlámh staff supporting Conscious Cup campaign

## 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 & 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.

## Dear Friends,

As you read through the following pages you will get a flavour of the great work carried out by the association in 2017. It highlights, among many things, our activities including our work with the Code Signatories, the Code Supporters, our member groups, our expanding networks on national and international levels, our workshops, our publications, all the way through to our Coming Home Weekends.

However in this message I want to tell a short story about a woman who was interested in working as a volunteer. She recalls one Sunday afternoon discussing this with a good friend. The friend said *"It's quite simple, whatever organization you go with, make sure they are a signatory of the Code of Good Practice"*, something this woman had never heard of. As highlighted in the Guardian Newspaper in an article on the need for developing a code of practice to regulate the volunteering industry, *"The highest-regarded set of guidelines is the Code of Good Practice (CoGP) for Volunteer Sending Organizations developed by Comhlámh, an Irish Organization"* (2016).

This was one of the reasons why she decided to volunteer with Voluntary Services Overseas, VSO. Two years later, on her return, she was encouraged by VSO to attend a debriefing weekend facilitated by Comhlámh. The Code of Good Practice came up during the discussions and it was then she realized that Comhlámh was behind the Code. Because of her experience she wanted to become more involved with this association, learn more about its activities and try and give back something to it in exchange to what it had given to her.

This woman was me.

Given my background, I joined the board in 2016 and became Chair in 2017. As Chair of the board my primary goal in 2017 was to continue the ongoing commitment to its good governance practice. This could only happen in collaboration with an active board and with the support of an excellent team of staff, headed by an extremely dedicated CEO Mark Cumming. In particular, I would like to especially thank our out-going Treasurer, Jim Egan, for his work over the last two years. His advice on financial strategy greatly contributed to the good governance of this association.

Indeed I am delighted to report that Comhlámh was shortlisted for a Good Governance Award in 2017, an initiative of the Carmichael Centre that recognises good governance practice by Community, Voluntary and Charitable organizations in Ireland.

In 2017 we launched our new Strategic Plan and commenced its implementation. An integral part of this process involves building our engagement with our members and networks. These are the people who are the bedrock of the association and a positive challenge for us is how we can strengthen this engagement and how we can expand the Comhlámh community. It is through this process that our strategic objectives of Informing, Educating, Supporting, Nurturing, Innovating and Activating can ever be achieved. In 2017, I was committed to personally attending many of the membership activities, the work of which you will learn more about in this report.

I must also acknowledge our funders, Irish Aid, the European Commission through the EU Aid Volunteering Initiative and Erasmus+ (managed by Leargas), Concern Worldwide and Trócaire along with our Solidarity Partners, Action Aid Ireland, Brighter Communities Worldwide, Friends of the Earth, EIL, Irish League of Credit Union Foundation, Irish Rule of Law International, Kimmage Development Studies Centre, Missionaries of the Sacred Heart, Nurture Africa, Plan International Ireland, SERVE, Umbrella Foundation, UCDVO, Viatres Christi, Vincentian Lay Missionaries, VSO Ireland and VMM International. Their support is greatly appreciated by the board and the membership of Comhlámh.

I also want to pay a particular thanks to our members for their prompt paying of the membership sub, those who are committed givers through our Solidarity Circle and those who have directly fundraised for Comhlámh, all of which ensures support and budget for the work of the Comhlámh membership groups.

Friends, my journey with Comhlámh, from Volunteer to Chair, has allowed me to understand what this association is about, how it can positively impact and support the volunteer as he/she commences their journey and how it encourages continued engagement on return.

It has been a pleasure for me to serve as Chair over the last twelve months.



**Kathleen Cass**

Chairperson

## Dear Members and Supporters,

This is my fifth annual report, five years is a milestone of sorts. Long enough for a sense that things should have moved yet short enough that it feels like it was only the other day. I do feel things have moved, we are in quite a different space to where we were post a very difficult restructuring in 2012/2013. It feels very much that we've completed that journey of going back to our roots which has been a central organising theme since moving to our new home in Parliament Street. This going back to our roots laid the foundations for our new strategic plan launched in 2017. It gives us a strong articulation of who we are with an in-depth articulation of our values, the context of our work in light of the Sustainable Development Goals and our place in the sector. 'Framing' is all important, clarity on values and having staff, members and our many stakeholders buying into and understanding these has been all important. It's important for any organisation, and we have successfully turned that corner.

With the launch of the new strategic plan there is a new feeling of ownership of the association by its membership. Post the launch of the strategic plan a membership groups' day was organised for the first time. Feedback from the day captured members' experiencing the groups as a *'breeding ground for activism'* where strong social bonds are built up with others through working on common issues. Members reported valuing the *'social aspect'* of life in the groups, along with the *'mix of ages'*. Members appreciated the *'high level of flexibility and autonomy'* in the groups, being *'self-directed'* with the *'freedom to act and do on issues of relevance'*, leading to a sense of strong *'self-actualisation'* amongst participants in the groups.

2017 saw the successful launch of the Code Supporter Network with the support of 13 national bodies such as the HSE and key trade unions, giving us a huge outreach on messaging around responsible volunteering. We're delighted to receive Peace Brigades International into the Code in 2017 and look forward to working with them and the 43 others (the largest number in the 11 years of the Code) in support of their good practice journey. The commitment shown by these organisations to engage with a values-based review of the Code is very encouraging. We look forward in 2018, to growing awareness of the Code and also supporting greater numbers of the Signatories to reach Core and Comprehensive compliance levels. The recent revelations concerning sexual abuse and exploitation in Haiti are a timely reminder, if one was needed, of the necessity of working continuously in improving practice and working to deepen the political understanding of development workers and volunteers around their own practice and ensure that they are not perpetuating exploitative, colonial histories.

2017 has been a busy year, we had face to face contact with over 2,000 people thinking of responsible volunteering; we've delivered or contributed to 30 courses reaching over 400 volunteers; we've provided training to 67 staff of the Code Signatories on themes as diverse as security management to equal opportunities; we've made a submission to the Oireachtas Foreign Affairs Committee, we've led various activities on CETA, and contributed to public discourse on the space for civil society to act on social change and the place of volunteering within this. Meanwhile, our facilitation of space in Comhlámh has enabled 56 groups host over 280 meetings, workshops and events which over 2,400 attended.

I hope you enjoy our new integrated annual report and financial statements. We have gratefully acted on the advice of the Carmichael Centre Good Governance Awards and our auditors Crowe Horwath in taking this route. We look forward to any feedback you may have on it.

I'd like to thank the board for the oversight they bring along with the support, guidance and direction for the association, and for me personally. And of course the team in the office, and the active membership in the groups, it's a pleasure and an inspiration to work with such a talented and dedicated bunch of people.

Yours in solidarity,

**Mark Cumming**

Head of Comhlámh



## 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:

<b>Kathleen Cass</b> (Chair)	(Operations sub-group, left Funding sub-group in May)
<b>Ellen Donnelly</b> (Deputy Chair)	(Operations sub-group)
<b>Jim Egan</b> (Treasurer & Risk Officer)	(Operations sub-group & EU projects sub-group)
<b>Michael Hanly</b>	(Funding sub-group)
<b>Lucky Khambule</b>	
<b>Lebam Macaw</b>	(EU projects sub-group)
<b>Ellen Regan</b> (Staff Liaison Officer)	(Funding sub-group)
<b>Bianca Van Bavel</b>	
<b>Chris O'Donoghue</b>	(Funding sub-group)
<b>Mary Purcell</b>	(EU projects sub-group)

Katherine Meenan, Robin Hanan and Arthur Gaffney resigned from the board at the AGM in May 2017 while Michael Hanly, Lucky Khambule and Mary Purcell were elected onto the board at the same meeting. Ellen Donnelly and Lebam Macaw having completed a two year term stood for re-election and were duly elected.

**Company secretary:** Mark Cumming. (Mark 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 Horwath Bastow Charleton, 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



The directors have pleasure in presenting their report and the financial statements of Comhlámh - Development Workers and Volunteers in Global Solidarity Company Limited by Guarantee (“Comhlámh”) for the year ended 31st December 2017. The directors wish to acknowledge the support and partnership with Irish Aid, who are our principal donor and with whom we are active in delivering on the Volunteering Initiative (2013). We also acknowledge our other donors, partners and members/supporters who are active in contributing to the life of the association in terms of both their freely given time and their financial support. 2017 was the first year of our new five year strategic plan, ‘Mobilising for a socially just, equitable and sustainable world (2017-2021)’. This report highlights the key achievements that were carried out under each strategic objective during 2017 and demonstrates the solid progress towards delivering on our 6 programme objectives. No revisions or adaptations are foreseen at this stage in the life of the strategic plan.



## Objective 1 **Inform: 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.**

The focus of our outreach is to inform well-defined public audiences on responsible volunteering. Individuals thinking of volunteering should critically reflect on the role of volunteering and should only consider going with a signatory to the Code of Good Practice.

- In 2017, we worked on expanding the message of responsible volunteering by reaching out through new partnerships within our Code Supporter Network, which comprises key trade unions and bodies in the health, education, and third level sectors; our online **#Passion4Solidarity** campaign utilised social media and dedicated videos to reach over 16,000 people;
- 13 organisations joined the **Supporter Network** and now promote our messaging on responsible volunteering attitudes and the importance of engaging with **Code Signatories**. This has increased our potential reach by 300,000 people, and has additionally resulted in bringing two VSAs into the **Code of Good Practice** process;
- We also reached new audiences through a combination of online, press, newsletter, radio and print publications;
- Our outreach programme – which included the **Irish Aid Volunteering Fair** along with volunteering and jobs fairs, conferences and phone calls - brought us into conversation with 2,150 people with our messaging on responsible volunteering, a significant increase from the 1,500 with whom we engaged in 2016;
- Information on the **EU Aid Volunteering Initiative** was also widely promoted over the year. A photo exhibition and discussion was organized to highlight the role and potential of volunteering in humanitarian responses. The exhibition was subsequently displayed in Europe House and seen by 250 people;
- We produced the second edition of the **#VolOps** newspaper with 6,000 copies, up from 3,000 in 2016. These were sent to all public libraries across Ireland, including Northern Ireland, and all Code Signatories, as well as taken to public outreach events in the autumn. The newspaper was also disseminated to all third level colleges in the Republic of Ireland, through student unions;
- 7 **#FirstWeds** debates were held over the year covering a range of development themes from climate change, trade deals, asylum rights, access to medicines, women human rights defenders, civil society space and new thinking in anti-poverty work with the aim of introducing global development themes to domestic audiences;
- We hosted a celebration for International **Volunteer Day** on December 5<sup>th</sup>.

## 13 MEMBERS OF THE CODE SUPPORTER NETWORK:

Board of Irish College Societies  
 Health Service Executive  
 Irish Development Education Association  
 Irish Federation of University Teachers  
 Irish Forum for Global Health  
 Irish National Teachers' Organisation

Irish Nurses and Midwives Organisation  
 Kimmage Development Studies Centre  
 National Youth Council of Ireland  
 studentvolunteer.ie  
 Volunteer Now  
 World Wise Global Schools

## Objective 2 Educate: Provide training and education that support good practice in international development work and volunteering.

The focus of our training and education work is on supporting volunteers to understand the wider context of development, and encourage continued learning and engagement in action for development.

- Our education and training supports reached over 400 people though 30 courses;
- 54 people signed up for and participated in our online pre-decision making course. A majority undertook this as self-guided learning throughout the year, with 12 participating in the facilitated webinar sessions we additionally offered in spring and winter;
- Pre-departure training was given to 153 volunteers, through a series of courses that we ran for UCDVO, GIVE, and Flame of Hope;
- We developed and delivered courses aimed at health sector personnel. These included students undertaking medical electives and personnel of the Health Services Executive. These courses reached more than 100 people, and, impacted highly on their thinking in the development context of international volunteering;
- We received an increasing number of requests for support with post-return training and debriefing for volunteers. We delivered tailored group events for UCDVO, GIVE, University College Cork, Mary Immaculate College, and for members of the public through a Coming Home Weekend. In total, this reached 166 people;
- We ran three courses that focused on building returned volunteers' capacity as active citizens and advocates for development. The "Skills in Development Education" course took place over the course of ten weeks, reaching 25 people. The 6-week "Be The Change" course was fully revised and engaged 20 participants and the residential "What Next?" course reached 7 participants;
- Over 400 copies of the Volunteer Learning Journal and 500 copies of the Volunteer Charter were distributed over the course of the year;
- In the second half of the year, we engaged with partners in three EU countries to commence the development of an online critical literacy course that aims to support returned volunteers' continuous engagement;
- We supported the UCDVO annual conference through developing and delivering workshops on active hope and the role of critical development education in volunteering.





## Objective 3 **Support: Lead the ongoing development and implementation of good practice standards for Volunteer Sending Agencies, to ensure responsible, responsive volunteering at all stages of the volunteer continuum.**

The **Comhlámh Code of Good Practice for Volunteer Sending Agencies VSAs**, is a set of standards for organisations, involved in facilitating international volunteer placements in the Global South. It is developed to promote responsible, responsive volunteering. The focus of the Code is to ensure volunteering has a positive impact for the three main stakeholders, the volunteer, the sending agency and the local project and community. The Code has been developed in close consultation with Irish Volunteer Sending Agencies, returned volunteers and with a range of partners that host volunteers.

- We commenced the triennial review of the Code, which, for the first time, adopts a values-based approach to the process. This approach was agreed in consultation with the Volunteering Options Working Group, and will seek to align the content of the Code with the values of the Irish international volunteering sector, as informed by the broader context of the Sustainable Development Goals and development education approaches and methodologies;
- We secured agreement from Benefacts to include the Code of Good Practice as one of the governance compliance standards that they carry on their site. This captures all the community and voluntary sector groups in Ireland. Members of the public who use Benefacts to check out the integrity of a charity they are interested in, are now able to see those VSAs that are Signatories to the Code.
- We continued our outreach work to new potential Signatories to the Code. Peace Brigades International joined the Code in 2017 bringing the total number to 44 Signatories;
- We continued our support to new and existing Code Signatories through a comprehensive audit and peer support process. Code Signatories undertook their annual self-audit or external assessment as prescribed by the Code. Of the 44 Signatories, 16 have achieved core compliance and of these 14 have achieved comprehensive compliance;
- We ran a capacity building programme that was very successful in supporting Volunteer Sending Agencies to improve their skills in the areas of debriefing and volunteer recruitment;
- Through our involvement with the EU Aid Volunteers Initiative we were able to offer technical assistance to Volunteer Sending Agencies in the areas of equal opportunities and non-discrimination, health, safety and security. A total of 56 participants attended these trainings;
- We hosted an information event/issues-based meeting for Code Signatories to encourage organisations to avail of the opportunities within the EUAVI. We presented the overall structure of the scheme and the funding opportunities available through the technical assistance, capacity building and deployment strands;
- Further learning and networking took place through the two peer support meetings we convened during the year. These were attended by 67 participants in total;
- As part of our work to build the capacity of Code Signatories in the post-return phase, we developed and launched a training resource funded by Erasmus+, for agency staff to be better equipped to work on supporting the continuous engagement of returned volunteers;
- The Volunteering and Orphanages Working Group was reconvened and produced a set of recommendations around the need to exit from volunteering in orphanages. This will be further refined in discussions with the wider group of Signatories during 2018;
- A Sustainable Development Goals (SDGs) Working Group was convened to look at building greater connections between the work of the VSAs with the SDGs;



## **Objective 4 Nurture: Provide a supportive environment for those we work with to help sustain them in their work.**

The focus of our work is on protecting the financial interests of volunteers and development workers and offering support to them on their return to Ireland.

- During the year, we provided assistance and support to over 300 volunteers and development workers through the administration of the Volunteer Development Worker and Public Service Pension schemes, debriefing supports, referrals for counselling and critical incident stress management;
- Our provision of individual debriefings continued to grow, with Comhlámh staff providing 11 one-to-one debriefs for returning volunteers/development workers, including people who had volunteered on humanitarian projects within the EU;
- Additionally, we provided referrals to the Clanwilliam Institute, with whom we have developed an MoU for reduced price counselling for volunteers/development workers. We additionally provided referrals to the Samaritans;
- We have put in place a network of peer debriefers across the Code Signatories who can support each other in their work;
- We dealt with 60 support service queries, including requests for debriefing, counselling, Volunteer Development Worker scheme for PRSI credits and the Public Service Pension scheme queries, along with career guidance;
- We administered 248 Volunteer Development Worker Scheme (VDW) forms securing the PRSI entitlements of those involved and we completed the payments of five Public Service Pension Scheme applications;
- We continued to promote the importance of the VDW scheme with all Code Signatories. We received advice from the Department of Social Protection that volunteers being deployed under the EU Aid Volunteer Initiative (EUAVI) are eligible to apply for this protection. With funding from our EUAVI partnership, we designed and printed 1,000 new leaflets advertising this information and distributed these nationwide through libraries and Citizen Information & Volunteer Centres.

## **Objective 5 Innovate: Contribute to and lead the development of research, policy and practice on volunteering for international development, which informs our advocacy work.**

The focus of this work is to stay abreast of developments in good practice in international volunteering for development and contribute to policy and practice on this.

- Our annual survey of international volunteering showed an increase in the numbers volunteering from 1,820 in 2015 to 1,995 in 2016. (Data for 2017 will be available in the 2018 annual report) Other significant trends included the age profile of volunteers 63% were under 30 years of age and the short length of their placements, with 83% volunteering for less than two months;
- In the first quarter of 2017, we finalised a discussion paper on humanitarian volunteering within the EU. Entitled “Volunteering Landscape and the EU Aid Volunteer Initiative”. It set out a comparative overview of the humanitarian volunteering situation in Ireland, Cyprus, Latvia and Greece, looking at the potential for the EUAVI to add value in each;
- Alongside our partners in the EU Aid Volunteering Initiative (EUAVI), we prepared a joint position paper on the future of the initiative. This was shared with officials in advance of the Humanitarian Aid Committee of EU Ministries for Foreign Affairs;
- We contributed to a number of conferences and events where we were asked to share our work to encourage responsible and responsive volunteering. This included supporting the lead on two workshops at DG ECHO’s first networking day for the EUAVI. We contributed to a VSO/France Volontaires conference in Brussels on including under-represented groups in international volunteering;
- Based on our Erasmus+ funded “Volunteering for the Future” project on continuous engagement and active citizenship, Leargas asked us to deliver a workshop as part of the annual Electronic Platform for Adult Learning in Europe (EPALE) conference;
- We made a submission to the review of the Irish Aid programme which was carried out by the Joint Committee on Foreign Affairs, Trade and Defence. Our submission focussed on the role of international volunteering and the SDGs;
- Our involvement with the EUAVI technical assistance and capacity building programmes included developing and facilitating workshops as part of trainings and consortium meetings in the Philippines, Paris, Lisbon, and Lome. Through this, we were able to promote our work on good practice on continuous engagement with Volunteer Sending Agencies from the EU, Latin America, Africa and Asia;

- We participated in the annual EU Forum network meeting in Rome. This provided us with an opportunity to share and network with EU partners on development issues with a particular focus on the humanitarian context in Europe;
- We also attended the annual Forum network conference in Korea. The theme was innovative partnerships in achieving the SDGs. We co-hosted a workshop on standards and good practice in volunteering arising from the great interest generated in Ireland in terms of supporting good practice in international volunteering. We also moderated a learning workshop on online volunteering where copies of Comhlámh's Online Volunteering Discussion paper were shared;
- Comhlámh is co-chairing the newly convened Forum's working group on Leading Standards in Volunteering.

## **Objective 6** **Activate: Provide a dynamic space for our membership to take action for change on a range of global justice issues.**

The focus of this work is to re-build the space in the international development sector in Ireland where members and supporters from all volunteering and development organisations can come and freely work together on issues that they wish to take action on. These issues cross a whole range of development themes.

- The Trade Justice group were active on CETA (the comprehensive economic and trade agreement between the EU and Canada) over the course of the year. The group collaborated with other Irish environmental, business, farming and trade union groups. The group led a number of action days on CETA including the European Day of Action and during the visit of the Canadian Prime Minister. The group researched, wrote and launched a resource on CETA. Over 60 people participated at the launch including public representatives. The group also engaged with politicians in Ireland and at the European Parliament. The group supported the development of a new network, Access to Medicines Ireland and worked to host a major conference in Dublin on Access to Medicines with 80 attending including 20 TDs and Senators in the Dáil;
- The Palestine-Israel Development Education group organised a second series of their 8 week night course. They introduced participants to the issues of conflict in the region. They also facilitated the participation of Comhlámh members in an olive-picking tour in Palestine. The group have renamed themselves as the Justice for Palestine group and are planning to broaden their range of activities in 2018;
- The Ireland Says Welcome group have been active in raising awareness of the rights of migrants, refugees and asylum seekers. They organised a very successful night on Culture Night with music, crafts and story-telling on the theme of migrants and refugees. The event took place in the Comhlámh office in Dublin. The group have also been active in supporting the work of Movement of Asylum Seekers in Ireland (MASI) on the issue of Direct Provision. MASI have been given a desk-space in the Comhlámh office from which they can work.;
- The Dympna Meaney Women's Leadership Development Fund has been busy raising funding and supporting women's leadership that focuses on tackling gender based violence, through the provision of bursaries. In 2017, three bursaries were approved for women in Nicaragua, Liberia and Bangladesh amounting to over €7,000;
- The Focus magazine editorial group researched, commissioned and wrote articles for two issues of Focus in 2017. The group has members in La Paz, Dublin, Brussels and Cork. The print run of Focus is now at 9,000 per issue, it covers themes which resonate across the work of the association. There are regular features on trade, environmental justice and human rights issues, including the protection of human rights defenders and women's rights. The magazine situates its analysis within a wider framing of the space for an active civil society to flourish, including the space to volunteer;
- The Belfast group has focused on a major re-edit of their schools' resource on natural resources and sustainable living. They plan to use it in schools to get students to look at and consider issues of gold mining in Northern Ireland and its links to extractive industries globally;
- Over the course of the year 56 different volunteers sending agencies, international development agencies, local/global justice groups and country solidarity groups organised 282 meetings, courses, workshops and trainings with an attendance of over 2,400 people in the Comhlámh offices.

## CODE OF GOOD PRACTICE SIGNATORIES

<b>Action Lesotho</b>	<b>Signatory</b>
<b>AIIESEC</b>	<b>Signatory</b>
<b>Chernobyl Children’s Project International</b>	<b>Signatory</b>
<b>Christina Noble Children’s Foundation</b>	<b>Signatory</b>
<b>Development Perspectives</b>	<b>Signatory</b>
<b>NUIG Draiocht</b>	<b>Signatory</b>
<b>EAPPI</b>	<b>Core Indicator</b>
<b>Edith Wilkins Foundation</b>	<b>Signatory</b>
<b>EIL Intercultural Learning</b>	<b>Comprehensive Compliance</b>
<b>Friends of Africa</b>	<b>Signatory</b>
<b>Brighter Communitites Worldwide</b>	<b>Comprehensive Compliance</b>
<b>GIVE Ireland</b>	<b>Core Indicator</b>
<b>Global Schoolroom</b>	<b>Comprehensive Compliance</b>
<b>Habitat for Humanity Northern Ireland</b>	<b>Signatory</b>
<b>Habitat for Humanity, Ireland</b>	<b>Comprehensive Compliance</b>
<b>Haven</b>	<b>Signatory</b>
<b>Hope Foundation</b>	<b>Comprehensive Compliance</b>
<b>Immunisation 4 Life</b>	<b>Signatory</b>
<b>Irish League of Credit Unions Foundation</b>	<b>Signatory</b>
<b>Irish Rule of Law International</b>	<b>Signatory</b>
<b>Lámha Suas</b>	<b>Signatory</b>
<b>Maintain Hope</b>	<b>Signatory</b>
<b>Mellon Educate</b>	<b>Signatory</b>
<b>Missonaries of the Sacred Heart</b>	<b>Signatory</b>
<b>VSA NUIG</b>	<b>Signatory</b>
<b>Nurture Africa</b>	<b>Comprehensive Compliance</b>
<b>Operation Smile</b>	<b>Signatory</b>
<b>Peace Brigades International (Ireland)</b>	<b>Signatory</b>
<b>Pemba</b>	<b>Signatory</b>
<b>Salesians Ireland (SAVIO)</b>	<b>Signatory</b>
<b>Scouting Ireland</b>	<b>Signatory</b>
<b>SERVE</b>	<b>Comprehensive Compliance</b>
<b>Suas Educational Development</b>	<b>Comprehensive Compliance</b>
<b>Surgeon Noonan</b>	<b>Signatory</b>
<b>Tearfund</b>	<b>Comprehensive Compliance</b>
<b>Umbrella Foundation</b>	<b>Comprehensive Compliance</b>
<b>University College Dublin Volunteers Overseas (UCDVO)</b>	<b>Comprehensive Compliance</b>
<b>Viatores Christi</b>	<b>Comprehensive Compliance</b>
<b>VIDES</b>	<b>Signatory</b>
<b>Vincentian Lay Missionaries (VLM)</b>	<b>Comprehensive Compliance</b>
<b>Voluntary Service International (VSI)</b>	<b>Signatory</b>
<b>Voluntary Service Overseas (VSO)</b>	<b>Comprehensive Compliance</b>
<b>VMM International</b>	<b>Comprehensive Compliance</b>
<b>Zamda</b>	<b>Signatory</b>

**Signatory** status is awarded to organisations who complete their annual self-audit. **Core Indicator** status is awarded to organisations that have demonstrated their programmes comply with the 18 identified most important “core indicators”. **Comprehensive Compliance** status is awarded to organisations that have demonstrated that their programmes comply with at least 85% of all indicators including the core indicators.

## VOLUNTEER SENDING AGENCIES-WORKING GROUPS: VOLUNTEERING AND DEVELOPMENT EDUCATION WORKING GROUP



The committee worked to strengthen and embed development education within the wider volunteering network. The committee meets to debate, explore and act on development education initiatives together. In 2017, the committee took time to reflect on the groups' work to date and potential future work. They also delivered a workshop at the May Peer Support meeting to all the VSA Code Signatories to explore development education. The group fed into the values based review of the Code that commenced in November. Members of the group included - Joanne Mulligan (UCDVO), Kevin Murphy (Nurture Africa), Siobhán Hughes (SERVE), Rose Hennessey (Brighter Communities Worldwide), Aine Ni Ealai (EIL - Global Citizen Award), Alex Brock (SUAS Educational Development) and Gareth Conlon (Volunteer Engagement Officer - Comhlámh)

## VOLUNTEERING OPTIONS WORKING GROUP

The group provides oversight and guidance around the development of the Code of Good Practice for Volunteer Sending Agencies. In 2017 the group advised on capacity building training needs, the agendas for the Peer Support Meetings and the terms of reference for the Code Review process. Members of the group included: Hester Jackman (VSO), Bianca van Bavel (former volunteer, Irish Forum for Global Health Student Outreach Group & Comhlámh board member), Stephen Cassidy (SUAS), Louise Talbot Beirne (VMM), Anton Kieffer (EIL), Deirdre Gavin, Bobby Mc Cormack and Margaret Downey (DP), Eileen Hoffler (SERVE), Helen Walmsley (VSI), Kevin Murphy (Nurture Africa), Teri Cosgrove (Operation Smile), Kevin Connolly (Immunisation 4 Live), Nina Sachau and then Sandra Byrne (Volunteering Quality Officer) and Mark Cumming - Head of Comhlámh.

## VOLUNTEERING AND ORPHANAGES WORKING GROUP

The group reconvened in 2017 to take forward initial work done in earlier years on the issue of volunteering in orphanages / institutional care settings. The group engaged with independent child care experts to develop a draft discussion paper to highlight the negative impact of institutional care. It also highlighted the specific child safeguarding risks involved with volunteering in orphanages and the wider development trend to work towards de-institutionalising care for children. The discussion paper sought to develop a number of recommendations on the issue. The draft working paper and recommendations were discussed at a workshop the group led at the November peer support meeting. Members of the Volunteering and Orphanages Working Group included: Stephen Jenkinson and Naomi Gould (Umbrella Foundation), Joanne Mulligan (UCDVO), Kevin Murphy (Nurture Africa), Gemma Kelly and Emma Lynch (Tearfund), Aileen O'Sullivan (Chernobyl Children's International), Nina Sachau and then Sandra Byrne (Volunteering Quality Officer - Comhlámh).

## VOLUNTEERING AND SDGs WORKING GROUP

This group emerged after the May Peer Support Meeting, part of which focused on the SDGs. The group is in its initial stages of exploring what work it might undertake to better help VSAs incorporate thinking around the SDGs not only into their programme development but also into the preparation and debriefing of volunteers. The group has organised training for staff on SDGs to take place in early 2018. At the November Peer Support meeting, they workshopped inputs that the sector might make to Ireland's report to the UN High Level Political Forum on its progress in delivering on the SDGs, due in mid 2018. Members of the group included: James O'Brien (VSO Ireland), Stephanie Kirwan (Development Perspectives), Clare Cullen (Habitat for Humanity), Pia Kersten (AIESEC) and Nina Sachau (Volunteering Quality Officer - Comhlámh).



## MONITORING, LEARNING AND PLANS FOR 2018

Throughout the year, we utilised a monitoring and evaluation matrix that focused on the key targets and outputs of a results based framework, with an emphasis on tracking longer-term learning outcomes wherever possible. As in previous years, each Project Officer was assigned responsibility for collecting information according to their work area. Sources of verification included participant feedback and evaluation forms, survey responses, focus groups, Google analytics, social media analysis, tracking sheets, activity reports, and media coverage. Progress as captured by these was discussed at individual monthly meetings and also at team meetings, allowing for revisions and updates to be made to each workplan, where needed.

### KEY LEARNING & PLANS FOR 2018, OBJECTIVE 1

*Public Outreach:* The website had 72,000 visitors over the year, up from 50,000 in 2016. Our Facebook and Twitter following grew by 15% & 17% respectively with targeted Facebook promotions reaching 15,000 education and health personnel as part of our #Passion4Solidarity campaign. We engaged directly with 2,150 people as a result of our growing presence at fairs, union conferences and public events, an increase of 43% over 2016. For the first time, we worked to assess the outcomes and impact of our public outreach work, through online surveys with members of the public. **Action:** To further capitalise on our substantial online presence, we will launch a new website in 2018 with improved search engine optimisation functions. Our first targeted outreach campaign with health and education sectors had some success, and we will aim to consolidate our linkages and profile with these sectors through the production of two radio documentaries. We will also work to improve the monitoring and evaluation of our outreach work, including through engaging with VSAs to collate their feedback on volunteers' awareness of Comhlámh's work on good practice.

*Sectoral Outreach:* Thirteen key organisations in health, education, youth & third-level sectors have become part of the Code Supporters' Network. They are now acting as multipliers of our messaging on supporting responsible volunteering to their audiences, which has enabled us to reach more than 300,000 people. **Action:** To grow the emergent network, we will liaise closely with staff of the Supporters, including through discussions with each around outreach plans for 2018. Outreach will continue with other relevant trade unions and representative bodies of community and voluntary sector organisations to encourage them into the network.

### KEY LEARNING & PLANS FOR 2018, OBJECTIVE 2

*Tailored education and training:* A comprehensive review was undertaken of our pre-departure and post-return materials. This included updating our post-course evaluations and conducting a focus group discussion with participants from training over the past four years. Additional feedback was gathered through facilitators' evaluations, discussions with partners across the EU, and analysis with key partners. The revised materials have been piloted with facilitators for our 2018 training programme. **Action:** We will continue to liaise closely with them throughout the roll-out, and incorporate any necessary updates. The revised evaluation form will be distributed to all participants in 2018, to enable us to track progression following course participation. Updated materials will additionally be shared with interested VSAs (identified through Code self-audit process and peer support meetings) through a structured training/mentoring process that will build their capacity to roll them out at an organisational level.

*Pre-departure training:* Despite promotion, there was insufficient sign-up to run the online pre-decision making course at the start of the year. The second course was extensively promoted, with the result that there was good sign-up and engagement. Pre-departure training was very highly evaluated by participants, with a focus group demonstrating its longer-term impact. The Volunteer Charter and Learning Journal continued to be well received, with substantial reprints ordered in response to demand. **Action:** The content and format of the online pre-decision making course will be revised in 2018, as will the publicity and promotion. As outlined above, we will continue to capture data from pre-departure course participants, and ensure that this feeds into any updates that are happening. For the Learning Journal, we will run a workshop on how to introduce it to volunteers, as part of our activities with the Volunteering and Dev Ed committee.

*Post-return training:* As a result of feedback from partners and returned volunteers, the focus of the second online course switched to supporting active citizenship post-return. Draft content for this has been developed with partners from 3 EU countries. There was an increasing interest in our debriefing/post-return services, with participants rating them very highly, both through evaluation forms and the focus group. Interest in our supports for individual

volunteers and development workers (debriefing, referrals, post-return courses) continued to grow, and a small number of volunteers from EU humanitarian contexts engaged with us through these for the first time. **Action:** The online post-return course will be piloted and revised, in tandem with updating the pre-decision making course, to capitalise on the synergies between both. To fully resource our post-return services, we will support a greater number of staff to be involved with the provision of these. This will include ongoing internal supports for debriefers and additional training in Critical Incident Stress Management in a non-clinical setting. We will continue our efforts to engage with EU-based humanitarian volunteers and we will upskill other VSAs to provide training on continuous engagement through offering a training of trainers' course and publishing a training companion for facilitators working in this area.

*Training for academic/professional placements:* Our partnership with the Health Services Executive, the Irish Forum and Global Health and Kimmage Development Studies Centre to provide residential training for health sector personnel proved to be very successful. While our involvement with other training (NUI Galway students, AMSI) was also very highly evaluated, our internal monitoring processes pointed to a number of issues with continuing this engagement in 2018, including some reflection that needs to happen to consider the status of medical electives and their relationship to volunteering. **Action:** In 2018, we will move our focus within supports for academic and professional placements away from working directly with students, and more towards supporting institutional best practice. This will involve linking directly with medical sector VSAs that are Code Signatories, to place the work within the parameters of best practice. It will also help to ensure that we focus our limited resources on organisations with whom we have the opportunity to develop stronger, ongoing relationships.

### KEY LEARNING & PLANS FOR 2018, OBJECTIVE 3

*Supporting non-signatories into the Code:* Our outreach to non-signatories was on target in 2017 and included one diaspora-initiated volunteering organisation and two organisations who engaged with Comhlámh as a direct result of members of the Supporter Network stating that they would only promote Code Signatories. **Action:** Outreach will continue in the Republic, focusing on engaging with VSAs identified through our Supporter Network. With the support of Volunteer Now, one outreach workshop will take place in Northern Ireland with potential signatories.

*Building VSA capacity to support volunteers:* In response to capacity needs identified by VSAs, and with the support of the EUAVI programme, we coordinated a training programme. Almost 90% of participants gave very positive feedback stating that it helped to strengthen their practice. This was complemented by our well-received work on encouraging peer mentoring and support, and how to develop networks of practice on topics of common interest (development education, the SDGs, and volunteering in orphanages). **Action:** Following a needs-assessment conducted with VSAs at the end of 2017, our training programme in 2018 will focus on the following Code-related topics: the SDGs, debriefing and critical incident stress management, and supporting the post-return phase of the volunteer life-cycle.

*Coordinating a beneficial audit process:* Feedback from a survey with VSAs showed how significant a source of assistance the self-and external audit process is. However, the overall number of VSAs reaching core or comprehensive Code compliance was lower than we had hoped. This issue was raised with the Volunteering Options Working Group for their advice and was addressed through a detailed mapping of compliance with indicators and principles, as identified in self-audits. **Action:** The 2018 Code review, on the advice of the VOWG, will examine governance issues and put a greater focus on encouraging VSAs' progression between compliance levels. We will additionally meet with a number of individual VSAs, who have gaps in practice as identified through the self-audits. We will work directly with them on ways of improving their practice.

### KEY LEARNING & PLANS FOR 2018, OBJECTIVE 4

*Addressing volunteers' financial and psychosocial support needs:* Our promotion of the VDW scheme with VSAs resulted in increased take-up by individual volunteers. We also clarified that EU Aid Volunteers are eligible to avail of the scheme, and worked to publicise this with our audiences. There was an increase in interest in post-return supports, both from individuals and groups, demonstrating the importance of psychosocial supports within the volunteer continuum. **Action:** In 2018, we will continue to actively promote our post-return supports with VSAs and Supporters, as well as through key institutions such as the Citizen Information Services and the network of Volunteering Centres in Ireland. There is a growing interest among European partners in this area, and we will coordinate with relevant groups to develop common training proposals.

## KEY LEARNING & PLANS FOR 2018, OBJECTIVE 5

*International volunteering trends are reflected in good practice:* Comhlámh’s annual survey of volunteering from Ireland highlighted a number of trends (age profile, length of placement, etc) that will be used to inform the 2018 Code review process. Other research and discussion papers (country comparison of humanitarian volunteering, volunteering and orphanages, SDGs, EUAVI joint position paper) were disseminated with Irish and international partners and used to inform both policy and practice in the volunteering sector. **Action:** The 2018 Code review will draw on the findings of the annual survey, as well as recommendations from working group discussion papers, our EUAVI partnerships, and our E+ funded post-return work. This expertise will additionally inform our input to the review of the Irish Aid Volunteer Initiative and the Voluntary National Review of Ireland’s implementation of the SDGs in 2018.

## KEY LEARNING & PLANS FOR 2018, OBJECTIVE 6

*Returned volunteers and development workers are inspired to join Comhlámh and become active in the association:* The redevelopment of membership groups was a key aspect of the ‘Back to Our Roots’ campaign through 2014 and 2015. There are now six very active membership groups, meeting in Dublin, Belfast and online and engaged in a wide array of development activities including running development education night courses, research, writing and publishing on development issues, engaging in advocacy with public representatives and organising public meetings and workshops. At the request of the AGM in 2017 a workshop for members of the groups was convened in the autumn. It highlighted that there is great energy and spirit in the groups, people are engaging with what the Back to Our Roots campaign of 2014 brought back into the association, people are enjoying their participation, members highlighted the sense of ownership and empowerment that members felt within the groups and the opportunities provided to tackle key issues. It also highlighted some of the needs and concerns members had around how to sustain the work of the groups. **Action:** Guidance for the operation of the groups was developed in late 2014 and needs to be reviewed and updated in the light of the progress of the last number of years. There is a need for more social spaces to be held by Comhlámh that would provide for space to allow for members across groups to meet up and share. Finally, there is a need to develop a number of short courses that would aim to build the capacity of the groups in terms of their internal management and functioning that would help prevent burn-out, build confidence and ensure new members are appropriately integrated.

## CHALLENGES IN 2017

We faced a number of challenges in 2017. We have been successful in growing our programming over the last number of years but our management capacity has not grown commensurately, leading to some pressure on the management team. At the same time we have experienced turnover amongst programme staff which has put a strain on maintaining institutional learning. These issues have been discussed within the Programme team and also at board level. Since the restructuring in 2012, there has been some uncertainty regarding the continuity of funding and almost all staff have been employed part-time with increments frozen for several years. Aside from these factors there are no ‘push’ factors in the staff turnover issue. The board is committed to ensuring that the workplace is developed as a critically engaged space for staff to work within, while maintaining the staff training budget and opportunities for the team to grow and develop. Some limited progress was made in 2017 in moving some staff beyond a 4 day week and the increment on the various staff pay-scales was paid in 2017. We will continue to work to diversify our funding base. In approaching new funding opportunities, we will seek to ensure where possible that sufficient support costs are included in the funding application to ensure the initiative is feasible.



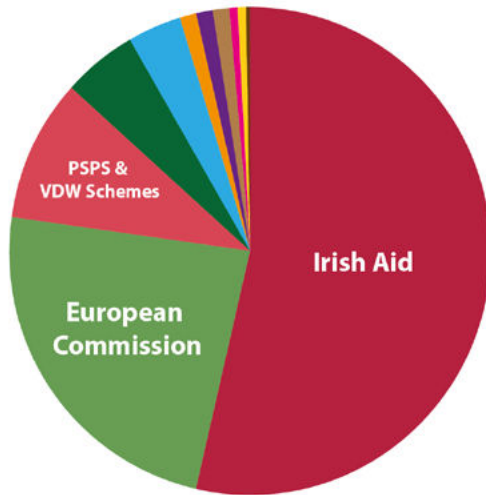
Bottom Picture: Participants at the 2017 AGM



FINANCIAL REVIEW

INCOME BREAKDOWN

INCOME 2017



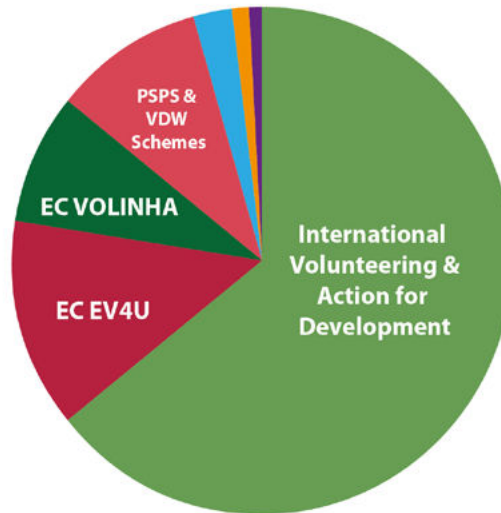
- Irish Aid
- European Commission
- PSPS and VDW Schemes
- Donated services
- Courses, facilitation and other income generating activities
- Membership and Solidarity Circle
- Solidarity Partnership
- Dympna Fund
- Fundraising
- Donations
- Interest

Total income for 2017 amounted to €737,586. This turnover figure includes the reimbursement of payments made on behalf of the PSPS and VDW Schemes. At the end of 2017, Comhlámh held €209,024 in funds. Of this 209,024, €58,526 is restricted and is carried forward with the prior agreement of the relevant funders. The remaining €150,498 is held as unrestricted funds to spend in the furtherance of the company's objectives, this represents an increase on unrestricted funds held at the end of 2016. This growth in unrestricted funding is very important as such funds may be used in a manner determined by the board while also being a key component of our reserves. Unrestricted funding is needed to support core running costs and activities undertaken by the membership groups.

EXPENDITURE BREAKDOWN

EXPENDITURE 2017

Total expenditure for 2017 was €699,737 including the cost of payments made on behalf of the PSPS and VDW Schemes. Excluding PSPS and VDW schemes payments, expenditure was €630,673



- International Volunteering & Action for Development
- EC EV4U
- EC VOLINHA
- PSPS and VDW Scheme
- Governance
- Dympna Meany Fund
- Raising Funds

RESERVES POLICY

Reserves are necessary to ensure that Comhlámh's core activities could continue during a period of unforeseen difficulty with funding receipts. Reserves are intended to cover for periods of adjustment to late or reduced payments from existing funding sources. Holding of reserves is intended to facilitate the continued implementation of our strategic objectives and to provide the association with time to find alternative funding, adjust our planned level of output or in extreme circumstances to facilitate an orderly wind up of services and the association.

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

The calculation of the required level of reserves is an integral part of the association's planning, budget and forecast cycle. It takes into account, risks associated with each stream of income, planned activity level and organisational commitments. As a rule, Comhlámh reserves should be no more than 12 months' running costs. As a target, Comhlámh aims to hold normal reserves that should fund normal activity for a minimum period of six months. Reserves at the end of 2017 stood at €150,498 being approximately 3 months.

The reserves policy is reviewed by the board annually.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### BOARD OF DIRECTORS

Comhlámh is governed by a Board of Directors which provides leadership, strategic direction and oversight of the association. The Board is the primary decision-making body for Comhlámh members between AGMs. Each year, in keeping with our Memorandum and Articles governing length of tenure, as appropriate, nominations are sought from within the membership for the Board of Directors based on a comprehensive skills matrix ensuring a range of knowledge and experience is available. Annually, a Chair, Vice-chair, Treasurer, Risk Officer and Staff Liaison Officer are appointed by the Board. The role and responsibilities of all Directors are set out in Comhlámh's Governance Manual. Board members are provided with an induction session prior to their first meeting and training as required during their tenure.

The Board is responsible for making strategic decisions on the plans, budgets and policies, defining the scope of Comhlámh's programmes and is accountable to the membership. On a daily basis the association is managed by the Head of Comhlámh. The Board met 6 times in 2017, ensuring that the association is performing and delivering against annual work plans and the wider Strategic Plan, is adhering to financial procedures, remains solvent while expending the budget according to the annual plan, reviews the outcomes of the statutory audit and complies with all legal requirements.

The Head of Comhlámh is supervised by the Chair 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.

Budgeting and expenditure are carried out under the principle of cost effectiveness. The Board work to an annual work plan and have structured into that an opportunity to review their performance during the year. Comhlámh has a Risk Register and Risk Action Plan for the entire association. Risk is a standing item at each board meeting.

The profile of the Board includes a wide range of backgrounds and expertise necessary for the governance and strategic leadership of the association. Skills of board members include, legal, financial, fundraising, NGO management, research, policy and advocacy work, development education and youth and community work. All board members have experience of living and working in international development contexts. Detailed bios for each board member are available on the Comhlámh website at <https://www.comhlamh.org/about-us/board-of-directors/>

The average attendance rate by directors at board meetings over the year was at 75%. Individual attendance record of board members is as follows: Kathleen Cass – 6/6, Ellen Donnelly – 5/6, Jim Egan – 6/6, Arthur Gaffney – 0/2, Robin Hanan – 1/2, Michael Hanly – 4/4, Lucky Khambule – 3/4, Lebam Macaw – 4/6, Katherine Meenan – 2/2, Chris O'Donoghue 2/6, Ellen Regan – 3/6, Bianca Van Bavel – 5/6, Mary Purcell – 4/4.

There are currently three sub-groups of the Board.

The Operations group which is made up of the Chair, Vice-chair and Treasurer is the longest standing group. It met 7 times in 2017 and it covers risk management, health and safety, human resources, building and finances. A standing item on its 2017 agenda was the impending EU General Data Protection Regulation coming into force in 2018. 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 average attendance rate by directors at Operations meetings was 76%. Individual attendance record of board members is as follows: Kathleen Cass – 4/4, Jim Egan – 7/7, Ellen Donnelly – 2/7 and Katherine Meenan – 3/3.

The Funding group, which is made up of three directors, was relaunched in 2017. It has met once and engaged in work online over the course of the year in supporting a membership drive. It also reviewed what members receive for the donations they give to the association. The Funding group develops its annual work plan and reports to the board on progress made and seeks approval for major decisions required. The average attendance rate by directors at Funding meetings was 67%. Individual record of board members is as follows: Kathleen Cass 1/1, Chris O'Donoghue, 1/1, Ellen Regan 0/1 and Michael Hanly 0/0.

The European Union Projects Group is made up of the Treasurer and two directors, it did not meet formally in 2017 but its members were consulted online regarding EU funding matters, a number of papers were also brought to the board on EU funding during the year. The EU projects group's role is to evaluate potential EU projects the organization may engage in and make recommendations to the board on same.

Comhlámh, as a member of Dóchas, strives to achieve compliance with the Irish Development NGO Code of Corporate Governance on a comply or explain basis. We are delighted to report that we are in compliance with the code and compliance procedures will be reviewed on an annual basis. Comhlámh is committed to best practice in the communication of images and messages in all its publications as laid out in the Dochás Code of Conduct on Images and Messages. Throughout 2017 we proactively referred to the Code in the context of our own publications, and promoted it externally. We also engaged in educational activities informed by the Code in 2017, in particular with volunteers before they travelled overseas and with Volunteer Sending Agencies.

We were pleased to be nominated for a Good Governance Award by the Carmichael Centre in 2017. Each year the Board undertakes its annual Board appraisal to review individual and collective performance of the workings of the board. This allows the board to track key performance issues from year to year and track progress in dealing with matters that arise.

Comhlámh ensures timely and complete reporting to both the Companies Records Office (CRO) and the Charities Regulatory Authority. Comhlámh files returns three times per annum to the Lobby Register as required by the Standards in Public Office Commission.

## RISK MANAGEMENT

The directors have responsibility for, and are aware of, the risks associated with the operating activities of Comhlámh. The directors are required to 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.

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 mitigating actions agreed. These risks are also ranked by likelihood and impact. Management undertakes ongoing monitoring of the level of risk and reports on this to the Board.

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

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

The Board is satisfied that the systems are in place to monitor, manage and, where appropriate, mitigate Comhlámh's exposure to major risks.



## STAFF AND MANAGEMENT

The executive management team, comprising of 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 have been no changes to the management team in 2017.

There was a slight increase in staffing time in 2017, with a Communications intern recruited to focus on the EU Aid Volunteering Initiative projects, while the EU Aid Project Officer moved to a 5 day week, and the Information and Support Officer was able to move to a 4.5 day week. We continued to avail of a Civic Service Volunteer funded by the French government 'Service Civique' programme. Through the CCVG ("City Centre Voluntary Group") Community Employment scheme we retain two part-time workers to work on Reception and administrative duties. Youth and Community work students on professional placement from the Department of Applied Social Studies, Maynooth University, have also worked in support of various projects over the year.

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

The staff team work to an overall annual work-plan and budget, with each person having their 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 2017, one in July and the other one in November to track the course of progress over the year and to plan for 2018.

## STAFF THROUGH 2017

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 (4 days)
Sive Bresnihan	Training and Education Officer (4 days)
Ruth Powell	Information and Support Officer (4.5 days)
Grainne O'Neill	Volunteer Engagement Officer (4 days) (Resigned December)
Gareth Conlon	Volunteer Engagement Officer (4 days)
Nina Sachau	Volunteering Quality Officer (4 days) (Resigned October)
Sandra Byrne	Volunteering Quality Officer (4 days)
Mark Malone	Communications Officer (4 days)
Aine Lynch	Volunteering in Humanitarian Aid Officer (5 days)
Stella Legradi	Humanitarian Aid Digital Comms intern (4 days)
Ciaran Gilmore	Receptionist (CCVG Community Employment) (2.5 days) (Completed June)
Mark Howard	Receptionist (CCVG Community Employment) (2.5 days)
David Brabazon	Receptionist (CCVG Community Employment) (2.5 days)
Charlotte Toner	EU Aid volunteer Initiative - Civic Service Intern and part time Project Officer (5 days) (Completed August)
Mairead McDevitt	Student placement, Youth and Community work, Maynooth University
Kellie Murphy	Student placement, Youth and Community work, Maynooth University

## LOOKING AHEAD – PLANS FOR THE FUTURE

The board, staff, members, Code Signatories, Code Supporters and partners fully support the newly launched strategic plan. This informs our overall strategic direction of work. Key developments in 2018 will be commissioning an independent programme evaluation that will feed into the development of our ongoing programme of work, in particular our plans for a new Memorandum of Understanding with Irish Aid for 2019-2021. We also look forward to, based on our extensive experience, contributing to the anticipated review of the Irish Aid Volunteering Initiative. This will happen as part of the wider review of the White Paper on Irish Aid. Linked to this we will ensure that the collective voice of Volunteer Sending Agencies are fed into Ireland's Voluntary National Review in its implementation of the Sustainable Development Goals.

A number of EU funded projects will be completed in 2018. We are exploring with our EU partners potential new projects for 2019 and beyond. It is envisaged that these projects will be related to volunteering in humanitarianism and supports for those volunteering in the Mediterranean.

Other key activities for 2018 include the launch of the new website, the growth and development of the Code Supporter Network, the values-based review of the Code of Good Practice, and, in particular, the development of policy and practice around working in orphanages. We will work with Code Signatories to ensure greater compliance with the Code and support those on their journey to having Core Compliance. We will continue to work to inform members of the public about responsible volunteering, and to influence their knowledge and attitudes about international development through our comprehensive training and outreach programme. With funding from Erasmus+, we will launch two new resources to support returned volunteers' active citizenship and will host a series of training and dissemination workshops that will build individuals' and organisations' capacities to engage in this crucial area. Finally, we will continue to promote the EU Aid Volunteering Initiative with individual volunteers and with Volunteer Sending Agencies, including the development of a how-to guide on certification and a series of dedicated information events. To this end we will host a consortium meeting in Dublin with partners from across the EU and the Global South.

It is essential that we continue building our own unrestricted funding. Therefore our involvement with the Workers Beer Company, in getting volunteers to work at music festivals will continue in 2017 and thus raise vital unrestricted funding. The new website will also offer an easier to use platform to join Comhlámh and / or become a donor, with a particular focus on committed givers.

In 2018, the management and board will continue its review of policies and procedures keeping us up to date with where legislation and emerging good practice is pointing to. A particular focus will be on implementing the necessary procedures for the EU's General Data Protection Regulation.



Bottom Picture: Participants at the Volunteering Options Working Group

A big *thanks* to the 39 volunteers who worked hard fundraising for Comhlámh during the year by taking part in our very successful involvement with the Workers Beer Company; working at the various music festivals was hard work but good craic - Áine Lynch, Aisling Heffernan, Annette O'Sullivan, Aoife O'Grady, Caoimhe O'Dwyer, Chris O'Donoghue, Cian Doherty, Ciaran Kelly, Claire De Jong, David Stevenson, Elena Garcia, Emily O'Connor, Emily Price, Emma Cowan, Emma Hill, Grainne O'Neill, Ian Lacey, John Cumming, Karen Kinsella, Katie Coffey, Kim Gleeson, Mairead McDevitt, Maria Cummins, Marie Cowan, Mark Cumming, Michael Hanly, Nahid Dabiri, Orna McDonald, Rowen Bedford, Ruby Corcoran, Sarah Gibney, Sarah Jane, Shane Tierney, Sinead Moore, Sive Bresnihan, SORCHA Casey, Sylvia Julius, Tessa Cornally, Tim O'Callaghan.

Also a big thank you to Ellen Donnelly and Julia Haimlinger who fundraised for Comhlámh by running the women's mini-marathon in Dublin.

Comhlámh would like to acknowledge the support it has received from various parties who have supported and engaged with our work on a voluntary basis:

Thanks to the following returned volunteers who spoke of their experiences at the Irish Aid Volunteer Fair – Cillain Quinn, Sinead Hayes, Carmel Gallagher and Karen Jeffares. Thanks to those Comhlámh members who helped out on the day also, Lucky Khambule and Kathleen Cass.

Thanks to Ellen O'Keefe, Rosemarie Geary, Eimear Tester, Kate O'Keefe of Refugee and Migrant Solidarity Ireland (RAMSI), and Lucky Khambule of Movement of Asylum Seekers Ireland for their inputs on the Be The Change course.

Thanks to the following who contributed their knowledge and insights to the Palestine & Israel Dev Ed group's evening course on the conflict in the region; Yaser Alashqar and Shereen Younis.

Thanks to Johnny Sheehan and Bianca Van Bavel for their work on the new Coming Home 'Map' to be launched in 2018.

Thanks to Sandra Neville who provided support to the Volunteering and Orphanages working group. A big thank you to Marie-Thérèse Fanning who has provided careers counselling to returned volunteers.

A *special* word of *thanks* is due to all those who took part in our #FirstWeds series of debates over the course of the year. These included:

## **"CETA - What's the Deal?"**

Lynn Boylan - MEP, Frank Barry - Trinity College and Attracta Uí Bhroin - Irish Environmental Network. The moderator on the night was Mark Cumming of Comhlámh.

## **"Creating Crisis? The International Protection Act"**

Lucky Khambule and Kyle Phiri - Movement of Asylum Seekers in Ireland, Senator Trevor Ó Clochartaigh, Wendy Lyon - KOD Lyons, Anne Mulhall - Anti-Racism Network Ireland and Donal O'Kelly - writer and actor. The moderator on the night was Mark Malone of Comhlámh.

## **"The Basic Income! What's it all about?"**

Dr Michael Collins - University College Dublin, Dr Donal de Buitléir - Publicpolicy.ie, Sinéad Gibney - Basic Income Ireland, Paul Bowman - Independent Workers Union. The moderator on the night was Fiona Reddan of the Irish Times.

## **"The Patent Truth: Access to Medicines"**

Dr Kieran Harkin - Access to Medicines Ireland, Dr Ciara Conlan - Irish Branch of Universities Allied for Essential Medicine, Bev Stringer - Médecins Sans Frontières, Oliver O'Connor - Irish Pharmaceutical Healthcare Association. The moderator on the night was Paul Cullen of the Irish Times.

## “Civil society space: *how do we keep it going?*”

Cathleen O’Neill - SOAL project, Senator Alice Mary Higgins, Liam Herrick - Irish Council for Civil Liberties, James O’Brien - VSO Ireland. The Moderator for the night was Eilish Dillon of Kimmage Development Studies Centre.

## “Can Ireland be *A Climate Leader?*”

James Lawless T.D., Oisín Coghlan - Friends of the Earth, Neill Walker - IBEC, Dr Amanda Slevin - NUI Galway, The moderator for the night was Wendy Cox founding member of the Irish Refugee Council former Director of Amnesty Irish section and Director of the Irish Council for International Students.

## “Women’s Human Rights Defenders and *the Defence of the Commons*”

Tara Madden - Front Line Defenders, Eileen Flynn - Traveller women and Activist, Natalia R Fernández - Irish housing Network and Single Parents Acting for the rights of our Kids (SPARK), Leigh Brady – Trócaire. The moderator for the night was Órla Ryan of the Journal.ie

A special thank you to all those who have worked with us as course facilitators over the year in providing pre-departure and post assignment training and debriefing and expert facilitation inputs on the courses and workshops including Pre-departure Training, Skills in Development Education, Be the Change, What Next and Coming Home weekends. A range of other capacity building courses supported by Irish and the EU Aid Volunteering Initiative were held which included Debriefing, Recruitment, Security and Health and Safety, Equality and Non-discrimination.

Aine O’Gorman, Jessica Dolliver and Colm Tong (Fossil Free TCD); Aisling Hedderman and David Norton (North Dublin Bay Housing); Stuart Garland (Volunteer Ireland); Debbie Hawker, Niall Crowley, Alan Hayes, Julia Haimlinger, Mosten M. Mutale, Deirdre Quinlan, Farah Mokhtareizadeh, Ellen Regan, Eugene Smith, Ana Barbu, Janet Horner, Sarah Burke, Agnes Kipalo, Andrew Byrne, Iseult Ring-O’Connor, Stephanie Kirwan, Deirdre Gavin, Charlotte Toner, Carmel Mulrine, Emily Lyons, Conor O’Rourke, Deirdre Quinlan and staff of ‘Red R’.

Thanks to Sandra Velthuis and Johnny O’Regan for the audit work they conduct with the Volunteer Sending Agencies as part of the certification process for the Code of Good Practice and to Derek O’Reilly of the Carmichael Centre who alongside Sandra and Johnny undertake the work of the Code Recognition panel, awarding Core or Comprehensive compliance status to Code Signatories.

Thanks also to Niall Crowley and Rachel Mullen of Values-Lab for their expert facilitation and support in leading out on the Values-Based review of the Code of Good Practice and to Simon Scriver for his workshop at the Irish Aid Fair and Carol Murari for her wonderful photographs taken at the Irish Aid Fair.

Thanks to those who have taken out advertising space in Focus, without which Focus could not be printed and distributed: Kimmage Development Studies Centre, Dublin City University - School of Law and Governance.



Bottom Picture: The Trade Justice Group launch their CETA publication with Senator Higgins and John Reynolds (NUIM)

## PARTNERSHIPS

We would like to salute our partners in the work for Trade Justice with whom we have collaborated most effectively over the last year on CETA. ATTAC Ireland, An Taisce, Environmental Pillar and Young Friends of the Earth.

We would like to thank our Erasmus+ partners, finep - Germany, Inex-SDA – Czech Republic and Volunteering Matters – UK, with whom we have produced research on active citizenship and training manuals specific for each country. Each organisation ran a ‘What Next’ course for returned volunteers in their home countries. This project will be ending in 2018, our engagement with these partners in 2018 will focus on the development of a training of trainers companion manual to go with the training manuals developed earlier in the project. We will also focus on the development and roll out of an online course to support the continued engagement of returned volunteers, a pan-European training of trainers course on the coming home phase and a final conference to share the learning and results of this collaboration.



We would like to thank the German National Agency for Erasmus+ who invited us to participate in a week-long training on developing strategic partnerships which has resulted in the creation of new networks and partnerships which will help us deepen our engagement with Erasmus+.

We would like to acknowledge our programme partnerships with France Volontaires and La Guilde du Raid as part of the EU Aid Volunteering Initiative technical assistance and capacity building programmes. As part of these programmes we are delighted to have the opportunity to engage with Action Aid – Bangladesh, Greece and Myanmar, Red Cross - Philippines, Burundi and Burkina Faso, Caritas - Ecuador, Humanitarian Logistics Association – UK, ESI LABS – Latvia; HVSF – Hungary, Zavod Voluntariat – Slovenia; PVCC – Cyprus, FOCSIV – Italy, Agence Nationale du Volontariat au Togo (Togo), Mano a Mano (Peru), FEC Foundation (Portugal), Solidarity Overseas Malta (Malta), SUAS (Ireland) and the Hellenic Platform for Development (Greece). In 2018 we will continue to promote awareness of the EU Aid Volunteering Initiative with individual volunteers and with VSAs, including through the development of a how-to guide on certification, a series of dedicated information events, and by hosting a consortium meeting in Dublin of partners from across the EU and the Global South.



Middle Picture: Photo exhibition of EUAVI Volunteers at the Irish Aid Fair 2017  
 Bottom Picture: Dissemination event of VOLINHA



## GROUPS THAT MET IN COMHLÁMH IN 2017:

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 over the year.

<b>Action Aid</b>	<b>Kimmage DSC Alumni</b>
<b>AIÉSEC</b>	<b>Latin American Solidarity Centre</b>
<b>Antiracism network</b>	<b>Liberian Solidarity Group</b>
<b>ATTAC Ireland</b>	<b>Movement of Asylum Seekers Ireland</b>
<b>Barefeet Theatre</b>	<b>Not Here Not Anywhere</b>
<b>Brighter Communities Worldwide</b>	<b>Nurture Africa</b>
<b>C4Her</b>	<b>National Youth Council of Ireland</b>
<b>Debt and Development Coalition Ireland (DDCI)</b>	<b>Options and Issues Group</b>
<b>DICE - Development and Intercultural Education</b>	<b>Palestine Israel Dev Ed group</b>
<b>Dinit</b>	<b>Peace Brigades International</b>
<b>Dóchas</b>	<b>RAMSI</b>
<b>Dublin Tenants Association</b>	<b>Robin Hood Tax Campaign</b>
<b>Dympna Meaney Fund</b>	<b>Sadaka</b>
<b>EAPN (European Anti-Poverty Network)</b>	<b>Serve in Solidarity</b>
<b>EAPPI</b>	<b>Tearfund</b>
<b>EIL Intercultural Learning</b>	<b>Together We Rise</b>
<b>Future Lifestyle network</b>	<b>Trade Justice Group</b>
<b>Global Citizens' Award</b>	<b>Transition Town Network</b>
<b>Habitat for Humanity</b>	<b>Trócaire</b>
<b>Irish Forum for Global Health</b>	<b>UCDVO</b>
<b>Irish League of Credit Unions Foundation</b>	<b>Umbrella Foundation</b>
<b>Ireland Says Welcome</b>	<b>VMM International</b>
<b>Irish Feminist Network</b>	<b>Volunteering and Dev Ed committee</b>
<b>Irish Housing Network</b>	<b>VSI</b>
<b>Irish Syria Solidarity</b>	<b>VSO</b>
<b>Jigsaw</b>	<b>Young Friends of the Earth</b>

## ORGANISATIONS USING COMHLÁMH AS THEIR POSTAL ADDRESS:

1. Peace Brigades International
2. Anti-Racism Network
3. Shamrock Foundation
4. Afghan Cultural Society
5. Stride Ethiopia
6. Attac Ireland
7. Irish Feminist Network
8. Dinit

## DIRECTORS' RESPONSIBILITIES STATEMENT

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

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

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company for the financial year end date of the 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;
- 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.

### Lobbying and political donations

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

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

### Important events since the year end

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

### Taxation status

No charge to taxation arises as 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 accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at the company's premises at 12 Parliament Street, Dublin 2.

## Statement of relevant audit information

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

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

## AUDITOR

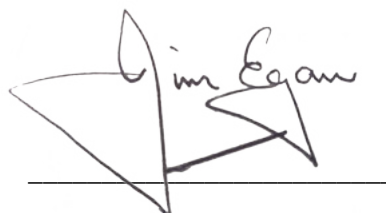
The auditor, Crowe Horwath, who were re-appointed during the period, will continue in office in accordance with Section 383(2) of the Companies Act 2014.

Signed on behalf of the directors



**Kathleen Cass**

Director



**Jim Egan**

Director

Approved by the directors on 23<sup>rd</sup> April 2018

## 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 2017, which comprise Statement of Financial Activities, the Balance sheet, the Statement of cash flows and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is Irish law and 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.

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 2017 and of its net movement in funds for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015;
- have been prepared in accordance with the requirements of the Companies Act 2014.

## BASIS FOR OPINION

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

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

## CONCLUSIONS RELATING TO GOING CONCERN

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

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

## OTHER INFORMATION

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

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

We have nothing to report in this regard.

## OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2014

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

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

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

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

## MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

## RESPECTIVE RESPONSIBILITIES - RESPONSIBILITIES OF DIRECTORS FOR THE FINANCIAL STATEMENTS

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

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

## AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

## THE PURPOSE OF OUR AUDIT WORK AND TO WHOM WE OWE OUR RESPONSIBILITIES

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

Signed by: **Neil Davitt**

Date 23<sup>rd</sup> April 2018

for and on behalf of

**Crowe Horwath Bastow Charleton**

Chartered Accountants and Statutory Audit Firm  
Marine House  
Clanwilliam Court  
Dublin 2

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

	<b>Notes</b>	<b><u>Restricted funds</u></b>	<b><u>Unrestricted funds</u></b>	<b><u>TOTAL</u></b>	<b><u>TOTAL</u></b>
		€	€	<b>2017</b>	<b>2016</b>
				€	€
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	<b>3</b>	37,012	21,544	58,556	57,744
Charitable activities	<b>4</b>	627,930	37,919	665,849	595,665
Other trading activities	<b>5</b>	-	5,533	5,533	620
Investments	<b>6</b>	-	381	381	1,109
Other	<b>7</b>	7,267	-	7,267	10,866
<b>TOTAL</b>		<b>672,209</b>	<b>65,377</b>	<b>737,586</b>	666,004
<b>EXPENDITURE ON</b>					
Raising funds		-	5,712	5,712	8,547
Charitable activities	<b>8</b>	671,783	15,121	686,904	626,415
Other (Dympna Meaney Fund)		7,121	-	7,121	13,272
<b>TOTAL</b>		<b>678,904</b>	<b>20,833</b>	<b>699,737</b>	648,234
<b>NET INCOME</b>		<b><u>(6,695)</u></b>	<b><u>44,544</u></b>	<b><u>37,849</u></b>	<b><u>17,770</u></b>
<b>TRANSFERS BETWEEN FUNDS</b>					
		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b><u>(6,695)</u></b>	<b><u>44,544</u></b>	<b><u>37,849</u></b>	<b><u>17,770</u></b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward	<b>19</b>	<b><u>65,221</u></b>	<b><u>105,954</u></b>	<b><u>171,175</u></b>	<b><u>153,405</u></b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>19</b>	<b><u>58,526</u></b>	<b><u>150,498</u></b>	<b><u>209,024</u></b>	<b><u>171,175</u></b>

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

## AS AT 31 DECEMBER 2017

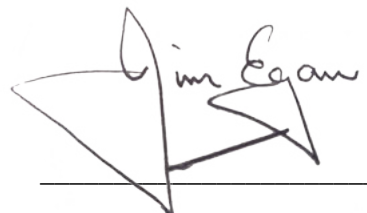
	Note	€	2017 €	€	2016 €
<b>FIXED ASSETS</b>					
Tangible assets	13		7,877		10,722
<b>CURRENT ASSETS</b>					
Debtors	14	34,828		4,726	
Cash at bank and in hand	15	<u>223,201</u>		<u>174,455</u>	
<b>TOTAL CURRENT ASSETS</b>		258,029		179,181	
<b>CREDITORS: Amounts falling due within one year</b>	16	<u>(56,882)</u>		<u>(16,385)</u>	
<b>NET CURRENT ASSETS</b>			<u>201,147</u>		<u>162,796</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			209,024		173,518
<b>CREDITORS: Amounts falling due after more than one year</b>	17				(2,343)
<b>TOTAL NET ASSETS</b>			209,024		171,175

These financial statements were approved by the directors and authorised for issue on 23<sup>rd</sup> April 2018 and are signed on their behalf by:



**Kathleen Cass**

Director



**Jim Egan**

Director

**AS AT 31 DECEMBER 2017**

	Note	2017 €	2016 €
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>23</b>	51,852	33,660
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Deposit interest		381	1,109
Purchase of computer equipment		<u>(3,487)</u>	<u>(3,930)</u>
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<u>(3,106)</u>	<u>(2,821)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of finance leases		-	<u>(1,670)</u>
<b>NET CASH USED IN FINANCING ACTIVITIES</b>		-	<u>(1,670)</u>
<b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD</b>	<b>24</b>	<u>48,746</u>	<u>29,169</u>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD</b>	<b>24</b>	<u>174,455</u>	<u>145,286</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD</b>	<b>24</b>	<u>223,201</u>	<u>174,455</u>

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



## FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

### 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.

### 2. ACCOUNTING POLICIES

#### Basis of preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and Irish statute comprising of the Companies Act 2014 and with the Charities SORP (FRS102): Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) issued by the Charities Commissioner in the UK.

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

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

#### Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy and the 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 includes attributable VAT which cannot be recovered.

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. These have been allocated across the activities based on headcount.

#### Governance Cost

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

### Donated services/gifts in kind

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

### Tangible fixed assets and depreciation

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

Fixtures and fittings - 20% straight line

Computer equipment - 25% straight line

### Finance lease agreements

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

### Funds accounting

Funds held by the charity are:

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

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

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

### Reserves policy

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

### Investment policy

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

### Pension scheme

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

### Taxation

No charge to taxation arises due to the exempt status of the Company. 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. The items in the financial statements where these judgments and estimates have been made include:

### Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical and physical obsolescence that may change the utility of certain property, plant and equipment.

## 3. DONATIONS AND LEGACIES

	<u>Notes</u>	<u>Restricted income</u>	<u>Unrestricted income</u>	<u>TOTAL</u>	<u>TOTAL</u>
		€	€	<u>2017</u>	<u>2016</u>
				€	€
Donations		-	4,189	4,189	3,956
Membership		-	6,240	6,240	5,843
Solidarity circle		-	3,854	3,854	5,312
Solidarity partnership	<b>3.1</b>	-	7,261	7,261	5,561
Donated services	<b>3.2</b>	37,012	-	37,012	37,012
Members weekend		-	-	-	60
		37,012	21,544	58,556	57,744

**3.1 SOLIDARITY PARTNERS**

	<b>2017</b>	2016
	€	€
Action Aid	200	750
Irish Fairtrade Network	500	-
EIL	500	500
Friends of Londiani	-	491
Friends of the Earth Ireland	200	-
Irish League of Credit Unions Foundation	-	250
Irish Rule of Law	300	-
Kimmage Development Studies Centre	300	300
Brighter Communities Worldwide	491	-
VSO Ireland	750	-
Nurture Africa	750	-
Sacred Heart Missionary	1,000	1,000
Sarah Bird Foundation	-	150
SERVE	500	500
The Umbrella Foundation	150	150
UCDVO	220	220
Viatores Christi	250	250
VLM	500	500
VMM International	650	500
	<b>7,261</b>	<b>5,561</b>

**3.2. DONATED SERVICES**

18 CMS user licences were donated by the Salesforce Foundation; the market value of the licences was €15,120 (2016: €15,120). Contributions received from CCVG amounted to €21,892 (2016: €21,892). Total donated services for the year came to €37,012 (2016: €37,012).

**4. CHARITABLE ACTIVITIES**

	<u>Restricted income</u>	<u>Unrestricted income</u>	<u>TOTAL</u> <b>2017</b>	<u>TOTAL</u> <u>2016</u>
	€	€	€	€
Irish Aid	395,000	-	395,000	395,000
Irish Aid: PSPS and VDW Scheme Payments	69,064	-	69,064	60,993
Trocaire	-	-	-	5,500
Concern	-	-	-	8,000
The Wheel	-	-	-	7,511
European Commission	163,866	12,000	175,866	91,325
Courses and facilitation	-	21,701	21,701	19,258
Admin refunds	-	316	316	2,965
Sale of resources	-	3,902	3,902	5,113
	<b>627,930</b>	<b>37,919</b>	<b>665,849</b>	<b>595,665</b>

**5. OTHER TRADING ACTIVITIES**

	<u>Restricted income</u>	<u>Unrestricted income</u>	<u>TOTAL</u>	<u>TOTAL</u>
	€	€	2017	2016
			€	€
Fundraising	-	5,533	5,533	620

**6. INVESTMENTS**

	<u>Restricted income</u>	<u>Unrestricted income</u>	<u>TOTAL</u>	<u>TOTAL</u>
	€	€	2017	2016
			€	€
Bank interest received	-	381	381	1,109

**7. OTHER INCOME**

	<u>Restricted income</u>	<u>Unrestricted income</u>	<u>TOTAL</u>	<u>TOTAL</u>
	€	€	2017	2016
			€	€
Dympna Meaney Fund				
*to connect with women leaders from the global south with skills to strengthen their contribution for global human rights	7,267	-	7,267	10,866

**8. CHARITABLE ACTIVITIES**

	<u>Restricted expenditure</u>	<u>Unrestricted expenditure</u>	<u>TOTAL</u>	<u>TOTAL</u>
	€	€	2017	2016
			€	€
International Volunteering and Action for Development	435,821	13,663	449,484	493,026
PSPS and VDW Scheme Payments	69,064	-	69,064	60,993
Governance costs (Note 8.1)	17,206	-	17,206	17,485
VolinHA - HO (565833-EUAV-1-2015-1-FR-EUAV-Build_CAP)	26,400	1,417	27,817	19,533
VolinHA - SO (565807-EUAV-1-2015-1-FR-EUAV-ASSIS_TECH)	29,143	41	29,184	35,378
EV4U – HO (2016-3473/001-001)	46,707	-	46,707	-
EV4U – SO (2016-3467/001/001)	47,442	-	47,442	-
	671,783	15,121	686,904	626,415

<b>8.1. GOVERNANCE COSTS</b>	<b>2017</b>	2016
	€	€
External Audit	6,765	6,765
AGM	824	699
Board Meetings	96	199
Support Cost Allocation	9,521	9,822
	17,206	17,485

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

	<b>Raising Funds</b>	<b>Charitable Activities</b>	<b>Other Expenditure</b>	<b>Total 2017</b>	Total 2016
	€	€	€	€	€
Wages and Salaries	-	419,548	-	419,548	382,747
Depreciation	-	6,332	-	6,332	8,153
Other Expenditure	5,712	261,024	7,121	273,857	257,334
	5,712	686,904	7,121	699,737	648,234

**10. NET MOVEMENT IN FUNDS**

Net movement in funds is stated after crediting:

	<b>2017</b>	2016
	€	€
Depreciation of owned fixed assets	6,332	5,938
Depreciation of assets held under finance lease agreements	-	2,215
Auditors remuneration	6,765	6,765
Operating lease rentals - Buildings	18,000	18,000

**11. TAXATION**

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

**12. PARTICULARS OF EMPLOYEES**

The average number of staff employed by the company during the financial year amounted to 12 (2016: 11) and there were no employees with emoluments in excess of €60,001 for the years 2017 and 2016.

The aggregate payroll costs of the above were:

	<b>2017</b>	2016
	€	€
Wages and salaries	371,139	338,354
Social welfare costs	39,085	35,418
Staff pension costs	9,324	8,975
	<b>419,548</b>	<b>382,747</b>

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

Key management personnel include the Head of Comhlámh and the senior management team for whom the total remuneration cost was €138,750 (2016: €131,617) in the year together with employer pension contributions of €8,289 (2016: €5,678).

The Head of Comhlámh's salary was €57,150 (2016: €57,150).

### 13. TANGIBLE FIXED ASSETS

	<b>Fixtures &amp; Fittings</b>	<b>Computer Equip- ment</b>	<b>Total</b>
	€	€	€
<b>COST</b>			
At 1 January 2017	52,647	47,649	100,296
Additions	-	3,487	3,487
Disposals	(1,720)	(8,859)	(10,579)
At 31 December 2017	50,927	42,277	93,204

### DEPRECIATION

At 1 January 2017	48,721	40,853	89,574
Charge for the year	2,079	4,253	6,332
Disposals	(1,720)	(8,859)	(10,579)
At 31 December 2017	49,080	36,247	85,327

### NET BOOK VALUE

At 31 December 2017	1,847	6,030	7,877
At 31 December 2016	3,926	6,796	10,722

### Finance lease agreements

Included within the net book value is €Nil (2016 - €2,215) relating to assets held under finance lease agreements. The depreciation charged to the financial statements in the year in respect of such assets amounted to €Nil (2016 - €2,215).

	<b>2017</b>	2016
	€	€
<b>14. DEBTORS</b>		
Trade debtors	5,443	2,766
Prepayments	2,297	1,960
Accrued Income	27,088	-
	<b>34,828</b>	<b>4,726</b>

**15. CASH AND CASH EQUIVALENTS**

Cash at bank and in hand	<u>223,201</u>	<u>174,455</u>
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**16. CREDITORS: Amounts falling due within one year**

	<b>2017</b>	2016
	€	€
Creditors	40,713	-
Payroll taxes	10,026	8,400
Finance lease agreements (Note 18)	-	1,842
Accruals	6,143	6,143
	<b>56,882</b>	<b>16,385</b>

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

	<b>2017</b>	2016
	€	€
Finance lease agreements (Note 18)	-	<u>2,343</u>

**18. COMMITMENTS UNDER FINANCE LEASE AGREEMENTS**

Future commitments under finance lease agreements are as follows:

	<b>2017</b>	2016
	€	€
Not later than one year	-	1,842
Later than one year and not later than five years	-	2,343
	-	<b>4,185</b>



**19. FUNDS OF THE CHARITY**

**19.1 ANALYSIS OF NET FUNDS – UNRESTRICTED**

	Opening Balance €	Incoming Resources €	Resources Expended €	Transfer between funds €	Closing Balance €
Unrestricted Funds	105,954	65,377	(20,833)	-	150,498

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.

**19.2 ANALYSIS OF NET FUNDS – RESTRICTED**

	Opening Balance €	Incoming Resources €	Resources Expended €	Transfer between funds €	Closing Balance €
International Volunteering and Action for Development:					
- Irish Aid	-	395,000	(395,000)	-	-
- Erasmus+ (Leargas)	16,463	12,247	(19,953)	-	8,757
- NGO's	15,416	-	(14,965)	-	451
VolinHA - HO	10,704	15,696	(26,400)	-	-
VolinHA - SO	17,751	11,392	(29,143)	-	-
EV4U - HO	-	65,358	(39,701)	-	25,657
EV4U - SO	-	59,173	(40,325)	-	18,848
Dympna	4,257	7,267	(7,121)	-	4,403
Donated Services	-	37,012	(37,012)	-	-
Irish Aid: PSPS and VDW Scheme Payments	-	69,064	(69,064)	-	-
Counselling (RRC)	630	-	(220)	-	410
	65,221	672,209	(678,904)	-	58,526

**19.3 ANALYSIS OF NET ASSETS**

	Restricted Funds €	Unrestricted Funds €	Total Funds €
Tangible Assets	-	7,877	7,877
Current Assets	58,526	199,503	258,029
Net Liabilities	-	(56,882)	(56,882)
	58,526	150,498	209,024

**20. ERASMUS + PROGRAMME**

In 2017, Erasmus+ Programme 2014-2020 approved funding under Key Action 2: Strategic Partnership Projects. Comhlámh acts as co-ordinator between its three partner organisations and Erasmus+ managed by Leargas. Pre-finance funding of €53,909 (2016 - €86,854) was received by the company in the year and was distributed in full to the partner organisations. Comhlámh has an obligation as co-ordinator to ensure the objectives of the project are completed.

**21. OPERATING LEASE COMMITMENTS**

At the 31 December 2017 the company had the following commitments under non-cancellable property operating leases which expires in 2018 for each of the following periods:

	<b>2017</b>	2016
	€	€
Operating leases which expire:		
Not later than one year	15,041	18,000
Later than one year and not later than five years	-	15,041
	<b>15,041</b>	<b>33,041</b>

**22. GOING CONCERN**

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

**23. RECONCILIATION OF OPERATING SURPLUS TO NET CASH PROVIDED BY OPERATING ACTIVITIES**

	<b>2017</b>	2016
	€	€
Net income for the reporting period	37,849	17,770
Adjustments for:		
Investment income	(381)	(1,109)
Depreciation	6,332	8,153
(Increase)/Decrease in debtors	(30,102)	10,158
Increase/(Decrease) in creditors	38,154	(1,312)
Net cash provided by operating activities	<b>51,852</b>	<b>33,660</b>

**24. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	At 1 Jan 2017	Cash flows	At 31 Dec 2017
	€	€	€
Cash in hand and at bank	<u>174,455</u>	<u>48,746</u>	<u>223,201</u>

## 25. 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 €800.

Ellen Regan is a director of the company.

## 26. 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.

## 27. 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 €9,324 (2016 - €8,975). Contributions were fully paid to the fund at the balance sheet date.

## 28. ULTIMATE CONTROLLING PARTY

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

## 29. APPROVAL OF THE FINANCIAL STATEMENTS

The directors approved the financial statements on 23<sup>rd</sup> April 2018





In Global Solidarity  
  
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CONDUCT ON  
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