



**VC Viatores  
Christi**  
*Volunteering for a just world*

**Annual Report**  
Covering the financial year 2019

**Celebrating 60 years 1960-2020**

<b>Our Vision:</b>	A world of freedom, peace and justice, where people in vulnerable communities have greater opportunities to achieve their goals and contribute to society.
<b>Our Mission:</b>	We work in solidarity with our partner organisations, to improve the lives of local people, by improving access to basic services.
<b>Our Values:</b>	<b>Viatores Christi is Reliable</b>  We believe in commitment, openness, and accountability.  The people we try to reach are our main priority and they should be able to rely on us.
	<b>Viatores Christi is Effective</b>  At the heart of Viatores Christi is the determination to make a difference. We do this through excellence and professionalism in all we do.
	<b>Viatores Christi is Inclusive</b>  We have a faith-based background and we warmly welcome and work with everyone, regardless of faith, beliefs, gender, sexual orientation, disability, race, nationality or ethnicity.  We believe in a participatory, positive approach.

### **Members Ethos Statement**

***A world of freedom, peace and justice, where everyone is empowered to live their lives with dignity, equality and respect. Challenged by Gospel values and committed to freedom, peace and justice in the creation of a better world, we share life's journey with the poor and marginalised. True to our Catholic tradition we aim to uphold Christian values in everything we do.***

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Partners in Compassion, Cambodia - Covid Response

**Front cover picture:** Yagerenesh Tadess (Mamay) and Werke Getachew at VC 60<sup>th</sup> Celebration in Tipperary. Both are members of the choir of the Debreworkmariam Ethiopian Orthodox Church in Dublin.

## **Foreword by the President –**

Dear Members

As I write a foreword to the 2019 Annual Report, it is actually mid-way through 2020! It is a little confusing to write in flashback mode, when our whole world has actually been turned upside down over the past 6 months, in a way that we could never have imagined. So forgive me if my point of view is ahead of the actual financial year on which we are technically reporting as Viatores Christi.



One significant milestone was foremost in mind as I started out as President in Sept 2019. VC was about to celebrate its 60<sup>th</sup> or Diamond Jubilee in 2020. I had a moment of déjà vu, as I remembered that just ten years earlier in 2009, I joined VC staff once again, just as we started the run up to our Golden Jubilee in 2010, a year of great celebration and activity. Here I was, ten years later, looking forward once again to joining with our new Council, Members, Staff and Supporters in celebrating six decades of our VC history, mission and development. Filled with enthusiasm, we set about an ambitious plan of celebrations and events, bringing together members from over the years and the country, to share stories and reflect on the journey, where we had arrived and where the Lord might be leading us in the coming years.

We even jumped the gun a bit when we had our first 60<sup>th</sup> Celebration in the Cabragh Wetlands near Thurles on Mission Sunday 20<sup>th</sup> October 2019. This was a high point in our mission awareness programme (CPPP) in the Cashel and Emly Diocese, where we had received a wonderful welcome throughout 2019. It was also our way of contributing to the Extraordinary Month of Mission called for by Pope Francis and we were very encouraged to see a great turn out of our members to see a photographic presentation and hear a selection of stories from over the 6 decades as well as inspirational talks by Shane Halpin, CEO of VC and Michael Long SPS, a former VC volunteer in Kenya and now a member of the team at Cabragh Wetlands Environmental Project. The Archbishop, Kieran O'Reilly, SMA also joined us for the event and welcomed and encouraged us with a cúpla focal.

So as 2019 ended with a large gathering for our traditional Christmas Eucharist, Candle Ceremony and party, we were poised to proceed with our Jubilee Year on a high note. Our first Celebration of the year 2020 was planned for the 29<sup>th</sup> February, our actual birthday month, in our VC Centre in Phibsboro. Once again the house was packed, in spite of a Status Orange Storm warning, as we heard more great stories and reflected some more on the signs of the times in which we are still called to serve. Our Ethiopian friends, Werke and Mamay, entertained us with some more traditional songs of the Orthodox Church. Shane again shared his vision for the future as CEO and Michael Long challenged us on the immediacy of Climate Justice and the Care of our Common Home. A warm message of congratulations and appreciation was received from Brendan Carr C.S.Sp our Spiritual Director, writing from Kenya and Fr Pat Carroll, Mission

Director for the Archdiocese of Dublin, also shared some encouraging words.

Belfast was next on our 60<sup>th</sup> Road Show plan with Galway and Cork to follow, and a grand finale once again planned for our CPPP Diocese of the year Waterford and Lismore. A reunion luncheon and a major Conference were also on the agenda among other events, but as Robert Burns reminded Mousie 'the best laid schemes o' mice and men gang oft agley'. COVID-19 struck and as they say 'the rest is history'! We are still making that history on a daily basis. Most of our members on assignments in Uganda had to come home. It was very devastating for them to leave without closure and find themselves quarantined at home. A few of our longer time members opted to remain in the field and are keeping safe and well thank God. We are in touch with them regularly. All events were cancelled, the office closed and staff began to work from home.

Even our Venture Training Programme, which has always been core to our work, is now planned to go online from September and although this opens up new possibilities for internationalising our membership, Council has expressed a desire to return to a blend of face to face and online training as soon possible, hopefully by the end of the year. No new deployment of volunteers is envisaged by year end either.

Meanwhile our dedicated staff are working away as hard as ever remotely, with all meetings, Staff and Council now on Zoom. I congratulate all concerned for keeping the show on the road in challenging conditions. Our new EU projects and our traditional Misean Cara funded projects still keep all on their toes but like everyone else in the country we are not completely in control of our future which has left us more reliant than ever on the help of the Lord and the guidance of the Holy Spirit at this time.

However, we are hopeful that even if it happens a year or so later than planned, we will have those reunions around the country and catch up with as many of our VC family as possible and hold our Jubilee Conference. We will continue to live out the dream of that small group of prophetic lay men and women, our founders, in 1960. In the words of our current Vision statement we will 'continue to work in solidarity with our partner organisations, to improve the lives of local people, by improving access to basic services'. Challenged by gospel values, we will continue to celebrate our six decades of sharing life's journey with the poor and marginalized, committed to freedom peace and justice, in the creation a better world for all.



Sally Roddy  
**President**

## **Overview by the Chief Executive Officer**

It was Heraclitus who said "The only thing that is constant is change itself" – and that is certainly the story for VC in the last 12 months!

Who would have thought at the start of the year that VC would have undergone such a major change in the way we now do our work, Zoom conferences, social distancing working from home. Who would have imagined that we would have had to repatriate almost all our volunteers from around the world as a result of a global virus?



This in turn has led to a change in the way we support partners given our inability to send volunteers at this time. Misean Cara, our key funder allowed us to redirect some funding to COVID response activities and local staff, thereby enabling fragile projects to keep afloat during challenging times. Partners too have agreed to take on more oversight responsibility and our long term projects now have a local VC representative engaging directly with us on the funded project.

And what about our entrance to the EU funding programmes? VC undertook a successful acquisition process as the lead partner for a very large pan European consortium project "Volunteering for Humanity" made up of three volunteer agencies in France, Lithuania and Slovakia at the end of 2019. What's more we succeeded in a further EU project, to assist us develop our skills and capacity in the area of disability inclusion and accessibility, called VIVID. This project too has opened up the organization to partners in Finland, Belgium, Italy, and Ireland including close partnership with CBM and Tearfund Ireland. Most recently we were fully certified as a sending agency under the EU Aid programme.

Our Venture training programme also went under the spotlight as Sharron Kelliher carried out a comprehensive review, the first since 2013. The result was a recommendation that we should aim to broaden the reach, consider internationalizing, and have southern hemisphere representation through online modules. That we might include more development education material and importantly resource the training within VC. Who would have known that within six months COVID had thrown the review wide open as we scrambled to restructure the programme for an online world. A new online programme will now start in September, bringing the Venture programme to a global audience.

Staffing too had its changes during the year, UK based accountant Conrad Bryan took over the project management of the EU VFH project ably supported by Adrian O'Farrell as Communications Manager. Both individuals having many years senior experience in their respective roles. Colette Rooney, long term employee of VC took over as Project Manager on the EU VIVID account, both projects ably supported by Programmes Manager Susan Lakes, following her handing over of the Misean Cara MDO role to newly appointed Rachel Ryan.

Rachel spent a year in Kenya as a VC volunteer working with the FMSJ sisters in 2018/19. We also said good bye to stalwart Niamh Caffrey who following her successful Masters in the UK (and VC foreign correspondent!) took on a role as the health project officer in Misean Cara.

A key part of our new strategy was to grow and consolidate our East Africa base and we were well on our way to achieving this last year before the virus hit. Two VC volunteers were earmarked for the Kampala office and a new volunteer house in Kampala was renovated and prepared. Maeve Rafferty, formerly with GOAL took up the role of Project Support Officer working with our regional coordinator Rose Salaama Bavuga in early 2020 to be closely followed by another support volunteer in the area of communications for EU projects. Unfortunately these plans were also scuppered as repatriation commenced in March this year.

As I write this I am conscious that the VC that I wrote about last year is not the same as the one I write about this year, as the world around us has changed. The new normal may or may not include international volunteering in the short to medium term, the sector has been in a head on collision. The new normal may not include having face to face training sessions, or promoting our work at public masses. The needs from the field will have to be addressed in new and creative ways, building on the great work done by our volunteers and on the members over the past decades, we may need to examine how best to support the work in the future.

But the mark of a great organisation is its ability to adapt and continue to be responsive to the real needs. I believe VC, like so many of its members and staff over the years has shown an amazing resilience and an openness to change. Whether embracing the inclusive ethos of the organisation or its openness to move to the online world and the new opportunities afforded by EU involvement, VC continues to embrace its past and look to its future. Happy 60<sup>th</sup> VC!



Shane Halpin  
**CEO**

# Strategic Report

Viatores Christi (VC) is a Dublin-based development organisation working within the faith-based international development sector. We work in solidarity with over 30 partner organisations to improve the lives of local people by improving access to basic services. We work across multiple sectors: education, health including disability, income generation and livelihoods and human rights in Africa, Asia, Latin America and the Caribbean. VC addresses needs through long term capacity building development interventions and recruits, trains and places skilled personnel. We have one regional office based in Kampala, Uganda. VC was founded in 1960 and is funded by Irish Aid through its intermediary organisation Misean Cara, by European Union and by small grants and private donations.

## Council: Board of Directors

<b>President:</b>	Sally Roddy
<b>Vice President:</b>	Brian Sheridan
<b>Secretary:</b>	Emma Edgeworth
<b>Treasurer:</b>	David Jennings
<b>Directors:</b>	Charlie Flynn, David Jennings, Máire Ni Bhroin, Noel O'Meara, Sanita Lielbarde, Pauline Conway, Maeve Bracken, Denise Flack
<b>Charity Trustees:</b>	John O'Loughlin-Kennedy, Mairéad Walsh, Kevin Goodwin, Brenda Hynes, Helen Flaherty.

## Staff

Shane Halpin  
Ann Waldron  
Colette Rooney  
Susan Lakes  
Rachel Ryan (replaced N Caffrey)  
Maeve Rafferty  
Mary Winters  
Rose Salaama Bavuga  
Conrad Bryan  
Adrian O'Farrell

**CEO**  
**Administration and Training**  
**Recruitment, Marketing, Project Manager (EU VIVID)**  
**Programmes Manager (EU/MC)**  
**Projects/MDO & Child Safeguarding**  
**Projects Support Officer (Uganda/Dublin)**  
**Parish Promotions Coordinator**  
**VC Uganda Regional Representative**  
**Project Manager (EU VFH)**  
**Dissemination Manager/Communications (EU VFH)**

## Volunteers

Sally Roddy  
Dianne Kavanagh  
VC Members

**MCP and VC Draw Coordinator, Vol Support**  
**MCP USA Coordinator**  
**Parish Promotions/Returned Speakers/Supporters**

Viatores Christi,  
8 New Cabra Road, Phibsborough, Dublin 7.  
Tel: 01 8689986 Fax: 01 8689891  
Uganda 00 256 772 907943

Email: [info@viatoreschristi.com](mailto:info@viatoreschristi.com). Website: [www.vcvolunteers.ie](http://www.vcvolunteers.ie)  
CHY No: 5526. CRA 20008444

## Country Breakdown and Beneficiaries Reached

	NAME	ROLE	COUNTRY	Male	Female	TOTAL
1	Margaret Jackson	Social Worker - Street Children	Uganda	764	2293	3057
2	Barry Jackson	Project Support to Margaret	Uganda			
3	Margaret O'Regan	Elder Care Specialist - Elders	Uganda	70	260	330
4	Eithne Croke	Elder Care Specialist - Elders	Uganda			
5	Jessica Edwards	Physiotherapist - Special Needs/Disability	Uganda	74	87	161
6	Therese Wood	Project Manager - Early Childhood Teacher Training	Uganda	9	52	61
7	Sanita Lielbarde	Project Manager - Early Childhood Teacher Training	Uganda			
8	Annelies Baneke	Schools Inspectorate Adviser - Diocesan schools inspectorate	Uganda	37619	56368	93987
9	Ruth Bracken	Schools Inspectorate Adviser - Diocesan schools inspectorate	Uganda			
10	Brian Lynch	Research Specialist - Muhabura Diocese Health Dept	Uganda	41	124	165
11	Rita Formolo	Project Manager- Cooperatives Programme	Uganda	1404	1380	2784
12	Peter McGettrick	Justice & Peace Dept Co-Ordinator	Uganda	182	164	346
13	Nicola Clarke	Project Support Officer - Justice & Peace Dept	Uganda			
	SFFHP	Training in Schools Positive discipline (VC Funded)	Uganda	255	281	536
14	Victor Okonga	Country Development Officer	Kenya	7	19	26
15	Rachel Ryan	Project Support Officer	Kenya			
16	Tim Fallon	Accountant	Kenya		1024	548
17	Nana Owusu	Graduate Placement Officer - Vocational Training Centre	Rwanda	70	17	87
18	Aidan O'Shea	Consultant -Vocational Training Centre	Rwanda			
19	Anne Nagle	SNE Teacher Trainer	South Africa	8	25	33
20	Aisling Foley	Project Manager FASD Programme	South Africa	181	543	724
21	Michelle Johnson	Physiotherapist	Haiti	1235	1231	2466
	Jacinta McGuane	Project Manager NPFS Programme (VC funded)	Haiti			
22	Philip Donnelly	Maintenance Engineer	Haiti			
23	Breda Sammon	IT Project Manager	Haiti	200	200	400
	NPFS DR	Montessori Support (VC funded)	Dominican Republic	34	36	70
24	Dan Ferguson	IT Trainer/Pastoral Worker	El Salvador	39	480	519
25	Patrick Mooney	Oversight/Project Development OVC Programme	Cambodia	606	638	1244
26	Annie McMahon	Audiologist	Bolivia	150	160	310
27	Anne Reilly -	Pastoral Worker	Bolivia	30	30	60
27	Volunteers		9 Countries		Total:	108961

**27 Volunteers**

**21 Partners**

**9 Countries**

**5 Sectors**

**108,961 beneficiaries**

# Important Achievements

## **VC and EU Engagement Success**

2019 was the year when VC successfully achieved two large grants from the EU, both in the area of capacity building and one focusing on a new area for VC the area of disability inclusion and accessibility in volunteering and project design (EU VIVID). The result of which the organization has been operating and engaging in networks right across Europe. As the lead partner of the EU consortium we welcomed two high profile staff members to VC as a result of these EU engagements, namely senior accountant Conrad Bryan who managed the acquisition of the EU Volunteering for Humanity (EU VFH) Contract with all the pressures and demands, and Adrian O'Farrell a senior marketing and communications practitioner. Both of these roles have added enormous vitality and support for our growing organization. In 2020 VC became a fully certified sending organisation under the EU AVI programme opening doors for us.

## **Venture training programme reviewed**

Comprehensive review took place in September 2019 with independent consultant Sharron Kelliher. The review which involved interviews with all stakeholders has provided valuable insights into the course and areas that it might seek to improve and develop in the years ahead.

## **Venture training programme online**

Due to COVID 19 challenges it was agreed during the early part of the current year to restructure the course to allow it to go online from September 2020. This direction was not an easy decision, but it is hoped that going online will open the course to a much wider target grouping and include active and affordable participation from the global south for the first time.

## **VC address Misean Cara members in Kampala**

Rose Salaama Bavuga, VC's regional representative in East Africa, and then MDO Niamh Caffrey provided a detailed overview of VC and how we operate to members and invited guests from the region in November 2019. The opportunity to take part was combined with a monitoring visit to Uganda and Rwanda organized by VC.

## **Finance Committee**

As part of our continuing commitment to good governance VC has augmented its finance committee during the course of the year and have had several meetings to ensure that the finances are on track particularly important given the organisation's increasing engagement with the EU. Our thanks to Dave Jennings for chairing these meetings, and our finance expertise in Michael Byrne, Bernadette Murtagh ACCA, Conrad Bryan FCCA and Ann Waldron.

## **New Garden office built**

As part of VC's intention to maximize revenue from its office space for core costs, a decision was taken in late 2019 to build a garden office in the rear of the property. The intention is to use this as an office for VC and engage in further rentals of office space in the building. The building is now up and running with electricity, phone and heating.

## **Volunteer house opened in Kampala**

2019 saw the renovation of a 2 bed roomed house in Kampala to accommodate VC volunteers working at the VC Uganda office.

# VC's Three Year Strategic Goals

Viatores Christi's ambitious Strategic Plan for the five-year period 2019-2023 details what we aim to do and how we plan to change over the coming period. This plan represents an agenda to grow over the coming five year period, improving our offer to partners and primary stakeholders by building on existing programmes and expanding our reach and scale to ensure our relevance and sustainability.

## Key highlights of plan

- During the period of this Strategic Plan we will consolidate existing programming in an effort to improve efficiency and the quality of our support to our partners. To do this we will build programming around existing work and reduce any existing fragmentation.
- We aim to address *poor access to quality health services, education, and livelihood opportunities* coupled with our *partners' need for greater resources and capacity to deliver relevant services*.
- Our key target groups are *vulnerable people living in rural or urban settlements, orphans and vulnerable children, people living with disabilities, internally displaced people and people in post-conflict areas*.
- Our broad development goal - *A world of freedom, peace and justice, where people in vulnerable communities have greater opportunities to achieve their goals and contribute to society* – is aligned to our outcomes, outputs and activities, summarised below

**Outcome 1: Increased employment and self-employment opportunities**

**Outcome 2: Improved standard of primary education**

**Outcome 3: Improved standards of basic health services**

**Outcome 4: Improved capacity and sustainability of partners**

During the five years of this strategic plan we will continue to deploy volunteers where needed across our global programme. We are committed to diversifying our funding and funders and have set ambitious fundraising targets to expand our programme during the course of this strategic plan. Our growth agenda will be centered on our focus/hub countries, expanding upon our effective work and strong reputation, building small projects into larger programmes and supporting the growth of our regional office in Kampala.

# VC Projects underpinned by this strategy

## VC EDUCATION PROJECTS 2019/20



### **Religious of Jesus and Mary, Haiti:**

Provision of IT skills training and resources to teachers and disadvantaged children and remote communities in Jean Rabel. Providing them with access to technology and enhanced learning.

#### **Volunteer: Breda Sammon – and local volunteers**

### **Franciscan Brothers Adraa/Baraka Agricultural College, Uganda/Kenya:**

Working to contribute to the quality of life of rural communities and refugees in northern Uganda and Kenya through education, training and research provision, promoting sustainable agriculture

#### **Volunteer: Tim Fallon**

### **CEBES Perquín – Promotion of Community Development in El Salvador:**

CEBES Perquín, for more than two decades has been working with ecclesial communities of the North of Morazán, led by Fr. Rogelio Ponseele and a pastoral team rooted in a strong social commitment.

#### **Volunteer: Dan Ferguson**

### **Kiyinda Mityana Diocese, Education Secretariat, Uganda:**

The development of a diocesan school inspection programme in central Uganda.

#### **Volunteer: Annelies Baneke/Ruth Bracken**

### **Weaver Nest Early Childhood Development Teacher Training Institute:**

Moyo Uganda Early Childhood Development training programme in Northern Uganda

#### **Volunteer: Sanita Lielbarde/Terese Woods**

### **St Francis Family Helper Programme**

This project is a teacher empowerment programme in the area of tackling violence against children in the Uganda school system in Gulu diocese of Northern Uganda.

#### **Local Staff**

## VC HEALTH PROJECTS 2019/20

### Muhabura Anglican Diocese Health Department

Aim of the project is to build capacity of the health monitoring function in the department of health at the diocese.

**Volunteer: Brian Lynch**



### Bishop Magambo Counsellor Training Institute, Uganda:

Addressing the psychosocial needs of local individuals through the provision of counselling services and through the running of masters, diploma and certificate level training on counselling. Outreach projects in local community, research and Awareness Raising in areas such as Domestic Violence and elder abuse.

**Volunteer: Eithne Croke and Margaret O'Regan**

### Franciscan Missionaries of St Joseph (FMSJ):

Victor has set up the Development office of FMSJ Nairobi coordinating project support in-country for FMSJ's health projects. Rachel has been active in one of FMSJ's regional health clinics in Salawa where she was hands on with the running of the operation.

**Volunteers: Victor Okonga and Rachel Ryan**

## VC DISABILITY PROJECTS 2019/20

### Home of Hope, South Africa:

Designated Child Protection Organization which provides protection, education and support to children in-need, including societies most vulnerable; child victims of abuse, abandonment, neglect, HIV or Foetal Alcohol Spectrum Disorders (FASD). Aisling dedicated her time to advocacy and awareness raising on the problem of FASD, which is very prevalent in South Africa.

**Volunteer: Aisling Foley**



### Nos Petits Freres et Soeurs (NPFS/NPH) (Gena Heraty VC)

Translated as 'Our Little Brothers and Sisters'. Located in Port-au-Prince and Kenscoff in Haiti. VC volunteers work with children, many with special needs. The programme provides shelter, healthcare, therapy and education through various projects, targeting children stemming from the poorest of the poor families and communities. They are also involved in outreach training for teachers and therapists in the surrounding remote areas.

**Volunteers: Michelle Johnson, Philip Donnelly- Jacinta McGuane Local Staff.**

### **Missionary Sisters of the Assumption MSA Enkuthazweni Centre for Special Needs, South Africa:**

Empowering children with physical and psychological challenges through a skills centre to become independent as far as possible, where their environment makes them susceptible to stigma, poverty and high unemployment rates.

#### **Volunteer: Anne Nagle**

### **Village of Joy Disability Project Franciscan OFM East Africa**

#### **Volunteer: Jessica Edwards**

Village of Joy is a recognised charitable institution within Uganda which includes a vocational school, a school for orphans and Karidari Seed Educational House for the Disabled (KSEHD) which is the branch working with children with disabilities.

## **VC COMMUNITY DEVELOPMENT & HUMAN RIGHTS PROJECTS 2019/20**

### **Partners in Compassion, (PC) Cambodia:**

Development Support and Capacity Building for Poverty Reduction Programmes including vocational training and livelihoods in Rural Communities. Orphans and Vulnerable Children (OVC) project, caring for children orphaned through, HIV and AIDS, living in the community. PC is also involved in a hospice, medical centres and uses awareness raising activities and workshops to build local knowledge.



#### **Volunteer: Pat Mooney**

### **Christian Brothers Cochabamba, Bolivia**

The Centre focuses on four main areas: Personal Development, Educational Follow-up, Technical Training and Family Accompaniment.

#### **Volunteer/Lay Missionary Anne Reilly**

### **Foundation of Hope - FOHO Uganda**

The Mission of FOHO is "Provision of holistic psychosocial, health care, medical and material support to disadvantaged youth and children living with HIV and AIDS and those experiencing sexual gender based violence". The holistic model of care has seen many teenagers, children, elderly (i.e. grandparents caring for their orphaned children) who were hopeless, return to normal healthier and enjoyable life.

#### **Volunteers: Margaret and Barry Jackson**

### **Voluntarios de Ayuda al Sordo, Bolivia**

Ayuda al Sordo, translated as 'Volunteers to Help the Deaf' do just as their name suggests; work with the local community of Cochabamba, Bolivia who have hearing and language difficulties. In Bolivia, only a small fraction of private organisations cater for individuals hard of hearing, making their services unattainable for those living in poverty. There are no Government initiatives supporting this deprived community.

#### **Volunteer: Annie McMahon**



Peter McGettrick, Nicky Clarke in Hoima Uganda

### **Justice and Peace Hoima Diocese, Uganda:**

Strengthening of the Justice & Peace Commission in western Uganda to facilitate the network of Justice and Peace Commissioners in their advocacy and peacebuilding work with vulnerable members of the local community.

#### **Volunteers: Peter McGettrick, Nicky Clarke and Brenda Akullo**

### **INCOME GENERATION & LIVELIHOODS PROJECTS 2019/20**

#### **Caritas Kampala Uganda:**

Microfinance and Cooperatives support at Diocesan level. - Poverty reduction programme that empowers local communities to establish cooperatives; providing an alternative source of income from the traditional local businesses to alleviate localised poverty.

#### **Volunteer: Rita Formolo**



#### **Padri Vjeko Vocational Training Centre, Rwanda**

OFM Franciscan project addressing Rwanda's shortage of vocational training and subsequent employment for local youth, through the delivery of hands-on training in carpentry and job support upon completion.

#### **Volunteer: Nana Owusu and Aidan O'Shea**

# The EU Aid Volunteers Programme

EU Aid Volunteers brings volunteers and organisations together from different countries, providing practical support to humanitarian aid projects and contributing to strengthening local capacity and resilience of disaster-affected communities. Participants in the EU

Aid Volunteers initiative must be over 18 years of age and be a citizen of an EU Member State or a long-term resident in the EU. Volunteers receive accommodation and travel expenses, insurance, ongoing learning and development, a monthly allowance, and a resettlement allowance to help with expenses of returning home.

**EU Aid Volunteers**  
**We Care, We Act**



VC has two projects **EU Volunteering for Humanity** and **EU VIVID project**.

## **Volunteering for Humanity objectives**

Volunteering for Humanity aim to implement a two-year project commenced in 2019 and includes four certification-seeking NGOs from Slovakia, Lithuania, Ireland and France. Its objectives are to;

**VOLUNTEERING**  
for humanity



- Increase capacity within consortium NGOs for humanitarian action
- Consortium NGOs becoming certified as sending organizations
- Increased collaboration between humanitarian volunteering organizations
- Raise awareness of the concept of volunteering for humanitarian aid and the benefits for all parties emanating from volunteering

**The EU VIVID project's main aim** is to create a global community of practice working towards disability inclusion in humanitarian action and volunteering. Its objectives are to;



- Increase the capacity of EU organisations to manage and oversee inclusive humanitarian aid projects,
- Support EU organisations to become certified sending organisations of EU Aid volunteers,
- Run inclusive volunteering programmes and develop a community of practice building capacity in inclusion, humanitarian action and volunteering,
- Share this knowledge with the sector to increase awareness on the topic.



EU Partner Meeting Vilnius Lithuania, January 2020. Conrad, Susan, Colette and Shane with members of the Keric Slovakia team and NGDO Lithuania

## Partners include

**Adice** France

**NGDO** Lithuania

**Keric** Slovakia

**Tearfund** Ireland

**CBM** Ireland

**ASPEm** Italy

**European Disability Forum** Belgium

**Abilis** Foundation Finland

# Sixty Years of VC

Message from Brendan Carr C.S.Sp Spiritual Director for 60<sup>th</sup> Jubilee Celebrations 29 Feb 2020

*Dear Sally,*

*What a milestone that Viatores Christi has reached. 60 years of participation in the mission of the church Ad Gentes. Who would have believed that the desire of a small group of young Christians, mainly students and people fresh into the work force of the late 50s and early 60s, would, through their Christian motivation be the beginning of such an important story in the life of the Irish Church?*

*VC emerged as a missionary movement from the inspiration of Frank Duff, Edel Quinn (missionary buried here in St Austin's, Nairobi where I am presently) and others who, in the spirituality of the time, saw the need for committed action in the church from the faithful to be partners in mission and pastoral engagement.*



*Of course The Legion and Viatores reflected the spirituality of the time, devout and distinctively formal but they grew with the decades and Viatores Christi was particularly shaped by the teaching and insights of the Council in Ad Gentes, that saw Missio Dei (God's Mission) as the mission of all the baptised and mission as witness, service, presence and accompanying peoples on a pilgrim journey. For 60 years committed baptised Irish people have done that. Now Viatores is international.*

*The cultural and social changes in Ireland have greatly challenged the Church in Ireland and in that Viatores Christi also. But I think you have met the challenges very well, reading 'the signs of the times' and adapting to new realities while never losing the charism that initiated the organisation and the spirit that holds you together; it is of course Christ and his Spirit that keeps you reflecting, discerning and acting for dignity and peace in an unjust world.*

*Congrats to all gathered to celebrate this anniversary. I salute your leadership that has accomplished so much in these last few years; to have found your rightful place again in Misean Cara and be the respected missionaries that you are. I pray that in time also AMRI will find your rightful place with them in the amalgamation of Religious and Missionaries in Ireland that held such promise of cooperation and focused action.*

*I would love to be with you for this commemoration and celebration but be assured of my communion of spirit with you and my prayer for deceased Viatores and abundant blessings for the future.*

*In Christ,*

**Brendan Carr C.S.Sp.**

# The Future of the Irish Missionary

## A personal reflection by Shane Halpin CEO of VC on the occasion of the 60<sup>th</sup> Celebration of VC

It's an interesting concept Missionary, some might say it is full on connotations of a Church which travelled overseas to share a personal understanding and interpretation with those in far off lands regardless in many cases of their own inbuilt faith structures. It has, when taken in the recent historical context, overtones of superiority, imposition and dogma. Of course that was never intended and one only has to read the book of Acts and the early Christian missionaries who were intent on sharing the news that the man named Jesus died in Jerusalem and rose from the dead for us. As Paul says 'Though I am free and belong to no one, I have made myself a slave to everyone, to win as many as possible.' And he says "Woe to me if I do not preach the gospel!" Christ gives this mission to his apostles: "Go therefore and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, teaching them to observe all that I have commanded you."

As time has progressed we have seen emerge a different understanding of missionary – as the church itself is missionary, so today it does not necessarily mean to travel overseas to far off lands and share the faith, although it could, it simply means living your life as a disciple of Jesus wherever we are.

Another interesting word is development and how today it is entangled with mission and missionary. Development can be defined as bringing about social change that allows people to achieve their human potential. Rather surprisingly the word "missionary," as such, is nowhere to be found in the English Bible. A missionary is a messenger or an envoy who is sent out on a special mission, to share the Gospel. So you can quite easily see the crossover between the two terms, as they both have the aim of allowing people to achieve their potential as humans.

The differentiation might be that the development practitioner engages from a nonpartisan position and is not expecting or imposing a religious dogma, but even then the lines are confused given the development funding agendas that exist, as one could argue that they are not nonpartisan either! The growth away from all things religious to the secular has had a considerable effect on the Church in general but also on the work of VC over the years.

VC as you know began just before the finalisation of Vatican II. We recently celebrated the 54th anniversary of Vatican II. The work of that Council is still unfolding and one of its main conclusions was that we needed to rediscover the essential dignity of Baptism with its accompanying rights and responsibilities.

Many of you will remember that as you were growing up ministry was tied to office in the Church. In other words you were only expected to be a minister if you were ordained or professed in religious life. The role of baptism was largely down played and the business of the Church and the gospel was mostly left to the professionals who were equipped by their formation and ordination to do this work.

So it was quite radical for our founding members to forge a path for laity within the church. It did this as you know by building on the mission work of priests and religious. It wasn't until later I would imagine

that lay people engaged with the mission work in their own authority as it were. And of course today its quite common for lay people to run both development and missionary projects without involvement of traditional religious communities.

The interesting debate for me at the moment is the area of authority for laity working within the church structures – under what right do we have to engage, under whose ecclesial authority in the case of our own institution do we have the right to conduct mission. Vatican II expressly reaffirmed that our baptism gave us the right... but when it comes down to it, the unsaid is “under what permission do you speak” or “from what parish or diocesan structure do you operate?”

When asked to give a talk at a church when not representing VC I always question myself as to what authority do I have to speak and to voice an opinion or reflection on the Gospel or indeed my faith. It is not something that comes easily but I firmly believe it should be accepted given the authority of our baptism.

This dynamic between mission and development between believers and non-believers, between liberal and traditionalist, between young and old, between apathy and engagement is what it means to be part of VC in 2019 and indeed part of most Catholic based gatherings that I have attended in Ireland.

VC has taken the rather bold step in recent years in being open and accepting of all faiths and those with none, recognising the challenge that some people have with the common misconception about Church and religion as being prescriptive and judgemental. Those that come through the door are pleasantly surprised that VC is not about to stuff dogma down people’s throats but is hopefully open to where people are in their life’s journey. Reflection time is non directive and the attendance of the weekend mass is entirely optional. St Francis once said, go spread the Gospel and use words if you must. So it is I hope with VC that by are welcoming Christian attitude and smile we go about our work.

Funders too have helped to shape direction and that too is a fact of life with VC. Irish public money is required to be spent in a nonpartisan manner and rightly so – so activities that are explicitly about building churches or engaging in proselytising or evangelisation are not supported. So most missionaries are engaged in activities which directly affect the lives of those most poor and marginalised in our case through better access to education and healthcare.

So where does this position VC now. From a strategic perspective faith is something we share as a committed staff, for us it is a deeply held gift and we do our best both to nurture it, but from a development perspective the lack of faith among the communities we seek to support with our work is not the problem we are addressing. In many cases as you all well know its challenges with access to basic services, education, and health services, from populations that come from a whole range of faith traditions including many from the Muslim tradition. So if this is the case where does Christ’s teaching come in – Go and make disciples of all nations, baptise them in the name of the father son and Holy Spirit.

For this I turn to one of my favourite spiritual writers Fr Richard Rohr. Fr. Richard reminds the church that “without the free flow of the Holy Spirit, religion becomes a tribal sorting system, spending much time

trying to define who's in and who's out- who's right and who's wrong. And surprise, surprise he says, "We're always on the side of right!"

The Trinity reveals that God is relationship itself and if it is fully understood, "the essence of the spiritual journey for all of us is to accept that we're all accepted and to go and live likewise." It's no longer us and them or they, but it's we. Our job is simply to exemplify heaven now. God will take it from there. Let love happen."

So as VC grapples with balancing the secular agenda and the missionary's desire to share Christian love, we must believe it should not be either or, we must learn to embrace. The Gospel reminds us that we're not all the same, there is diversity, yet in that diversity we can be one. So as this extraordinary month of mission draws to a close and we go back to the daily grind of ensuring that the organisation can keep the lights on for another sixty years I take great sustenance from the words of Teresa of Avila.

*"Christ has no body now but yours. No hands, no feet on earth but yours. Yours are the eyes through which he looks compassion on this world. Yours are the feet with which he walks to do good. Yours are the hands through which he blesses all the world. Yours are the hands, yours are the feet, yours are the eyes, you are his body. Christ has no body now on earth but yours."*



Shane Halpin, CEO, Helen Flaherty VC Trustee and Brian Sheridan VC Vice President – in Zambia

**Viatores Christi** was set up as a lay missionary association in 1960 at a time when lay people had little recognition within the mainstream Church. The organisation grew from among a group of students at University College Dublin (UCD) who were members of the Legion of Mary. It was a time of emigration in Ireland and VC provided a support framework for these young men and women who were leaving their country and parishes for the first time in search of work. The first VC members participated in pastoral work as volunteers during holiday periods in England and Scotland helping these emigrants with their new lives.

In 1960, the first members went on assignment to Nigeria. In 1961 members departed for Peru, Nigeria and Sierra Leone. In 1966, VC purchased 9 Harcourt Terrace, which was to be their home until 1986. In 1970 the 'Friends of Viatores Christi' group was formed to enable people to support V.C. financially and by their prayers. In October 1976, VC became an independent association. A constitution and an operational manual for the association was drawn up the following year. In 1986, VC purchased the premises at 38/39 Gardiner Street Upper. It was sold in 2009 and VC moved to 8 New Cabra Road. Dublin, which continues to be its headquarters.

Today, VC continues to specialise in the area of faith-based development. In recent years the organisation has made a transition to a development and humanitarian organisation specialising in the recruitment, training and placement of skilled volunteers in the missionary/faith based sector. Most recently it has opened its eyes to the benefits of EU membership and has engaged in some useful pan-European programmes aimed at upskilling and learning from different countries perspectives and experiences. The organisation continues to be needs-driven focusing on assignments in projects identified by its partners in the field which meet the needs of their beneficiaries. VC currently works in Africa, Asia and the Americas with approximately thirty volunteers in the field at any one time.

## 1960 – Present

- **1960** The first members went on assignment in 1960 to Nigeria. The following year members departed for Peru, Nigeria and Sierra Leone.
- **1966** To facilitate the increase in numbers, it was agreed to purchase 9 Harcourt Terrace, which was to be home to Viatores Christi until 1986.
- **1968** Most Rev. Dr. John Charles McQuaid, Archbishop of Dublin blessed and opened the new headquarters at Harcourt Terrace, Dublin 2. The President of Ireland, Mr. Eamon De Valera was also present. Over 200 members of Viatores Christi had gone overseas on assignment to 25 countries by this time.
- **1970** The 'Friends of Viatores Christi' group was formed to enable people to support VC financially and by their prayers.
- **1976** In October, Viatores Christi became an independent association receiving great support from the Irish Bishops and missionary congregations.

- **1977** This year saw the constitutional committee draw up a constitution for Viatores Christi. A separate committee drew up an operational manual for the association. Both were agreed by the membership.
- **1986** We had outgrown 9 Harcourt Terrace and we had to find a new home. Following a major fundraising campaign we purchased the premises at 38/39 Gardiner Street Upper, Dublin
- **2005** Viatores Christi celebrates its 45th anniversary! Since 1960, approximately 2000 members have served in 46 countries.
- **2006** This year saw a re-introduction of Home Mission. This is an opportunity to work full-time in Ireland in a voluntary capacity.
- **2008** Moved to new premises at 8 New Cabra Road, Phibsboro, Dublin 7.
- **2010** Celebrated 50 years: Highlights during this year were-
  - February Archbishop Diarmuid Martin celebrated Mass and blessed our new building.
  - April VC held Jubilee dinner in the Gresham hotel.
- **2013** Strategic Planning Passes through Council resulting in the appointment of CEO. Overseas training goes through a major review as did the recruitment process
- **2014** Regional Office opens in Uganda as new strategic plan implemented and new Memorandum and Articles is approved at Council
- **2015** VC house is actively let to assist with core costs of charity – Number of volunteers in the field increase to 37 following some years of decline
- **2016** Annual Revenues exceed €500,000 for the first time and external due diligence panel introduced to examine new partnerships.
- **2018** Salesforce automation introduced for the VC office and accounting system gets major overhaul. GDPR data regulations come into play at VC
- **2019** New Strategic plan approved – VC promoted as inclusive and welcoming of all faiths and those with none. VC's recently christened 'Venture' training reviewed by external consultant. VC is awarded its first EU contract as part of a consortium of 4 partners and certified within the EU as an approved volunteers sending agency.
- **2020** VC reaches its 60<sup>th</sup> Milestone! But Covid 19 disrupts plans for celebration.





Row 1: Gathered Participants at VC 60<sup>th</sup> Celebration in Dublin on 29<sup>th</sup> February 2020

Row 2: Presentation of Images of VC members on assignments over 6 decades.  
Right: Mary and Thomas Walsh, Zambia 1993-94

Top Left: Anne Nagle, Port Alfred, South Africa, 2018-19  
Left: Therese Kinahan, Liberia & Ghana 84-86, 91-98 and Maeve Bracken, Haiti 2008-10: Above: Michael Long, SPS & Cabragh Wetlands, VC Kenya, 1980's  
Below L to R Mary Beglan Winters, Argentina, 1973-88 , Nóirín Kennedy Pye, VC founder member, and Rita McGuigan, Zambia, 2002-4



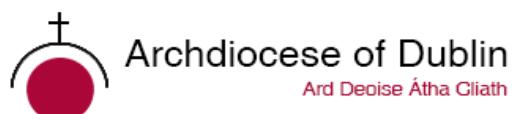
# Our sincere thanks



St. Patrick's Missionary Society

Founded in 1932

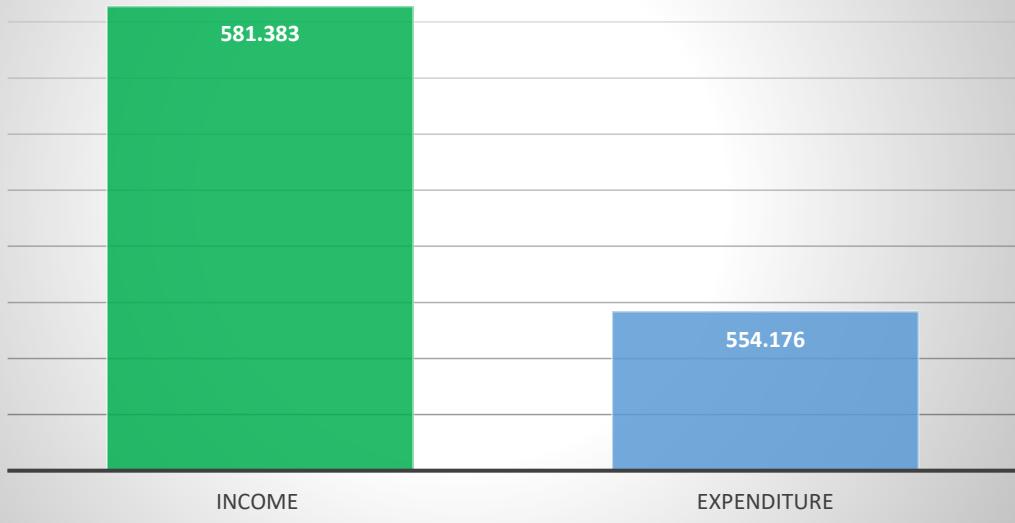
**EU Aid Volunteers**  
We Care, We Act



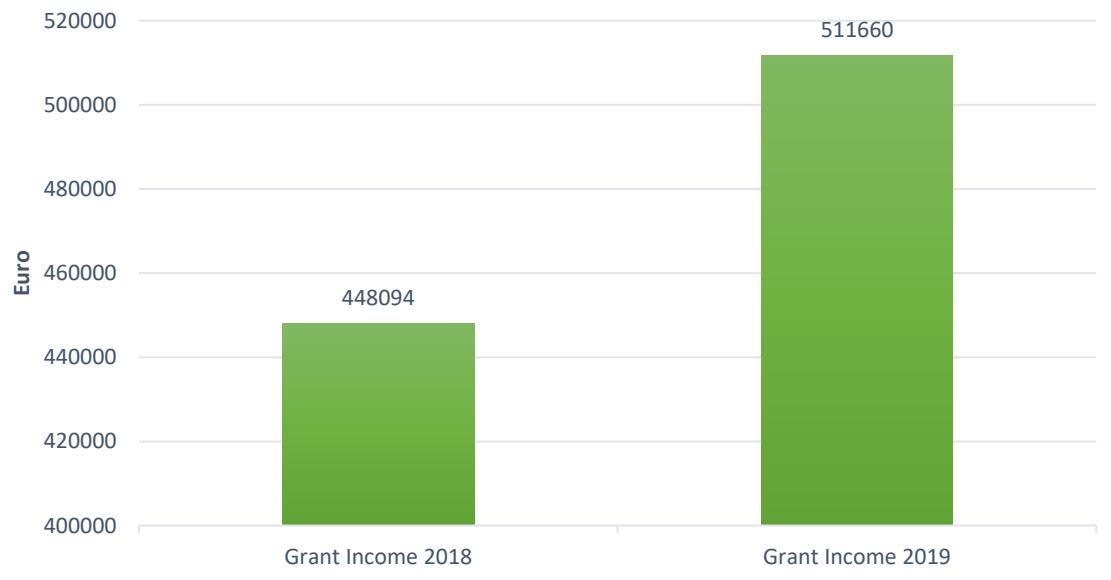
## OUR DONORS 2019

A F McCarthy  
A Hannon  
A Ni Bhriain  
D J Aherne  
B Hynes  
B O' Donohue  
B O'Reilly  
D Farrell  
D & J Ahearn  
D Kelly  
Wm A Leahy  
O Twomey  
J & A McNamara  
M Harrington  
M Roche  
MI & CL O'Connell  
Rev M Harrington  
Rev S Conway  
S Collins  
S Devereux  
S Fuller  
C Flynn  
J & H Fay  
S Roche  
P McGuirk  
J B Doyle  
P Maloney  
M O'Connor  
Ja & T O'Byrne  
P McNally  
F Coyle  
M Nolan  
B Hynes  
B Sheridan  
D Kenneally  
A Wright  
Y O'Leary  
E McArdle  
P&V O' Donoghue  
D G Cambie  
P Slattery

## Income V Expenditure 2019



## Total income from grants & donations 2018 V 2019



Registered number: 68833  
CHY number: CHY 5526

**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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

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**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

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**Council Members** Sally Roddy  
Denise Flack  
Charles Flynn  
Paula Ni Shlatarra (resigned 7 September 2019)  
Brian Sheridan  
Noel O'Meara  
Maire Ni Bhroin  
David Jennings  
Emma Edgeworth  
Pauline Conway (appointed 28 September 2019)  
Maeve Bracken (appointed 7 September 2019)  
Sanita Lielbarde (appointed 7 September 2019)

**Company registered number** 68833

**CHY (Revenue) number** CHY 5526

**Registered office** 8 New Cabra Road  
Phibsboro  
Dublin 7

**Charity registered number** 20008444

**Company secretary** Noel O'Meara (resigned 7 September 2019)  
Emma Edgeworth (appointed 7 September 2019)

**Chief executive officer** Shane Halpin

**Independent auditor** RBK Business Advisers  
Chartered Accountants & Statutory Audit Firm  
Boole House  
Beech Hill Office Campus  
Clonskeagh  
Dublin 4

**Bankers** Bank of Ireland  
2 College Green  
Dublin 2

**Solicitors** David F McMahon & Company Solicitors  
5/6 Upper O'Connell Street  
Dublin 1

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**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)**

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**Treasurer**                    David Jennings

**President**                  Sally Roddy

**Vice President**           Brian Sheridan

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## **VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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### **COUNCIL MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2019**

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The Council Members (who are also directors of the Charity for the purposes of the Companies Act 2014) present their annual report together with the audited financial statements of Viatores Christi Company Limited By Guarantee (the Charity) for the year ended 31 December 2019.

The Council Members confirm that the Annual Report and Financial Statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

The Company is a registered Charity incorporated in 1979 as a company limited by guarantee and not having share capital. The Charity was founded in 1960. The principal office of the Company is 8 New Cabra Road, Phibsboro, Dublin 7. The Company's registered number is 68833 and the Charity registration number is CHY 5526. The principal activity of the Charity is the recruitment and training of lay missionary personnel.

#### **Council members and secretary**

The names of persons who at any time during the financial year and since the year end unless otherwise stated were Council Members of the Company are as follows:

Sally Roddy  
Charles Flynn  
Paula Ni Shlatarra (resigned 7 September 2019)  
Denise Flack  
Brian Sheridan  
Noel O'Meara  
Maire Ni Bhroin  
David Jennings  
Emma Edgeworth  
Pauline Conway (appointed 28 September 2019)  
Maeve Bracken (appointed 7 September 2019)  
Sanita Lielbarde (appointed 7 September 2019)

The names of the persons who held position of Company secretary during the financial year are:

Noel O'Meara (resigned 7 September 2019)  
Emma Edgeworth (appointed 7 September 2019)

#### **OBJECTIVES AND ACTIVITIES**

##### **Principal activities**

Viatores Christi CLG recruits, trains and places skilled people on long term projects run by our mission partners in areas of need throughout the world. The Charity recruits and trains people over 21 years of age from all backgrounds, of all faiths and none and offers full support to volunteers while they are on assignment and upon their return.

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## **VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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### **COUNCIL MEMBERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019**

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#### **OBJECTIVES AND ACTIVITIES (continued)**

##### **Business review & financial performance**

Viatore Christi generated a surplus for the year ended 31 December 2019 of €27,207 (2018: deficit €69,149). Net current assets as at 31 December 2019 were €68,422 compared to €35,013 at 31 December 2018.

The Council Members have prepared prudent and conservative budgets and forecasts for the two years ended 31 December 2020 and 2021 respectively which indicate surpluses in both years. As a result, the Council Members are satisfied that Viatore Christi has the necessary resources to continue trading for the foreseeable future and accordingly they believe that it is appropriate for the financial statements to be prepared on the going concern basis.

##### **Review of activities**

Gross income for the year was €581,383 (2018: €500,159). The principal source of gross income for the Charity is funding received from Misean Cara. Income recognised from Misean Cara in 2019 amounted to €344,662 (2018: €336,355). The Charity also raises funds through its Parish Promotion activities in both Ireland and the US, private donations and through other grants.

Expenditure in 2019 for charitable activities amounted to €531,436 compared to €532,323 in 2018. Costs of generating income in 2019 amounted to €22,740 (2018: €36,985). Overall costs amounted to €554,176 in 2019 (2018: €569,308).

##### **Investment policy and performance**

The objective of the Charity's investment policy is to maintain sufficient liquidity while ensuring maximum security, meeting ethical standards and achieving the highest possible returns. Interest earned is applied to the charitable causes of the Charity.

##### **Reserves Policy**

The Charity's available reserves at the year end were €566,210 (2018: €539,003). Unrestricted reserves were €506,348 (2018: €511,000).

The Council Members recognise the need to hold reserves to ensure the financial stability of the Charity. In particular, the Council Members recognise that the Charity is currently substantially dependent on one source of income to fund its activities. That source is Misean Cara grants received.

In order to mitigate the risks associated with its income, it is the policy of the Charity to hold sufficient reserves to fund its activities for the year. The Council Members review this policy on an ongoing basis to ensure that it continues to be appropriate for the financial stability of the Charity.

The Council Members may also determine that a portion of reserves be utilised for particular or designated purposes or projects to advance the causes of the Charity. Such reserves, if any, are classified as designated reserves at the balance sheet date.

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## **VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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### **COUNCIL MEMBERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a Charitable Company limited by guarantee. The Company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the Company on winding up such amounts as may be required not exceeding one Euro (€1). The Charity was founded in 1960. Governance and management structures are set out in the Constitution.

The management of the Charity is the responsibility of the Council Members who are elected and co opted under the terms of the Constitution.

The Charity is governed by its Council Members, which makes decisions regarding strategy in relation to the Charity. The Council Members have appointed Shane Halpin as Chief Executive Officer and have delegated a range of day to day decision making powers to the Chief Executive Officer.

#### **Future developments**

The Council Members are not expecting to make any significant changes in the nature of the business in the near future.

#### **PRINCIPAL RISKS AND UNCERTAINTIES**

The Council Members have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

#### **Main risks facing the Charity**

The Council Members considers long term funding and going concern as being key risks facing the Charity and has put in place strategic plans to manage these risks.

#### **POST BALANCE SHEET EVENTS**

#### **COVID-19 (Coronavirus)**

Since year-end, the World Health Organisation (WHO) has declared COVID-19 a global pandemic. In the opinion of the Council Members there are significant risks and uncertainties facing Viatore Christi CLG at this time due to the outbreak of the pandemic. While this is a constantly changing situation, the Council Members are monitoring and following the advice from the Government and the Department of Health.

This includes the introduction of social distancing protocols and therefore all overseas travel has been suspended.

The Council Members will continue to monitor the situation and take any measures necessary to ensure that any financial impact is minimised to the best extent possible.

#### **POLITICAL CONTRIBUTIONS**

There were no political contributions which require disclosure.

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**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**COUNCIL MEMBERS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**ACCOUNTING RECORDS**

The measures taken by the Council Members to ensure compliance with the requirements of Section 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the finance function. The books of account of the company are maintained at 8 New Cabra Road, Phibsboro, Dublin 7.

**STATEMENT ON RELEVANT AUDIT INFORMATION**

Each of the persons who are Council Members at the time when this Council Members' report is approved has confirmed that:

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

**INDEPENDENT AUDITOR**

In accordance with Section 383 (2) of the Companies Act 2014, the independent auditor, RBK Business Advisers, Chartered Accountants & Statutory Audit Firm, has indicated its willingness to continue in office.

This report, incorporating the Strategic report, was approved by the Council Members, in their capacity as company Council Members, and signed on their behalf by:



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**Sally Roddy**  
Council Member (Director)



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**Emma Edgeworth**  
Council Member (Director)

Date:  
25/07/20

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**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**STATEMENT OF COUNCIL MEMBERS' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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The Council Members (who are directors for the purposes of the Companies Act 2014) are responsible for preparing the Council Member' Report and the financial statements in accordance with Irish law and regulations.

Irish Company law requires the Council Members to prepare financial statements for each financial year. Under the law the Council Members have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019.

Under company law, the Council Members 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 as to the financial year end and of the surplus or deficit of the Company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the Council Members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Council Members are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Council Members:



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**Sally Roddy**  
Council Member (Director)



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**Emma Edgeworth**  
Council Member (Director)

Date:  
25/07/20

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## **VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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#### **Opinion**

We have audited the financial statements of Viatore Christi Company Limited By Guarantee (the 'charitable company') for the year ended 31 December 2019 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charitable company as at 31 December 2019 and of its surplus 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
- 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 Auditor's 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 the financial statements in Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Supervisory Authority ("IAASA") Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

- the Council Members' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Council Members have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable 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.

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## **VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE (CONTINUED)**

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#### **Other information**

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

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

We have nothing to report in this regard.

#### **Opinion on other matters prescribed by the Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit:

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- the accounting records of the charitable company were sufficient to permit the financial statements to be readily and properly audited;
- the financial statements are in agreement with the accounting records;
- the information given in the Council Members' Report is consistent with the financial statements; and
- the Council Members' Report has been prepared in accordance with the Companies Act 2014.

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

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

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

#### **Responsibilities of Council Members**

As explained more fully in the council members' responsibilities statement, the Council Members (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Council Members 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 Council Members are responsible for assessing the charitable 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 Council Members either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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## **VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE (CONTINUED)**

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#### **Auditor's 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (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.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council Members.
- Conclude on the appropriateness of the Council Members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF VIATORES CHRISTI COMPANY LIMITED  
BY GUARANTEE (CONTINUED)**

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**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 charitable company's members those matters that we are required to state to them in the audit 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 or the company's members as a body for our audit work, for this report, or for the opinions we have formed.

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**Ronan Kilbane**

for and on behalf of

**RBK Business Advisers**

Chartered Accountants & Statutory Audit Firm

Boole House

Beech Hill Office Campus

Clonskeagh

Dublin 4

Date:

**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Note	Unrestricted funds 2019	Restricted funds 2019	Total funds 2019	Total funds 2018
		€	€	€	€
<b>Income from:</b>					
Donations, grants and legacies	3	166,930	344,730	511,660	448,094
Charitable activities	4	69,723	-	69,723	52,065
<b>Total income</b>		<b>236,653</b>	<b>344,730</b>	<b>581,383</b>	<b>500,159</b>
<b>Expenditure on:</b>					
Raising funds	5	22,740	-	22,740	36,985
Charitable activities	6	218,565	312,871	531,436	532,323
<b>Total expenditure</b>		<b>241,305</b>	<b>312,871</b>	<b>554,176</b>	<b>569,308</b>
<b>Net movement in funds</b>		<b>(4,652)</b>	<b>31,859</b>	<b>27,207</b>	<b>(69,149)</b>
 <b>Reconciliation of funds:</b>					
Total funds brought forward	14	511,000	28,003	539,003	608,152
Net movement in funds (as above)		(4,652)	31,859	27,207	(69,149)
<b>Total funds carried forward</b>	14	<b>506,348</b>	<b>59,862</b>	<b>566,210</b>	<b>539,003</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 38 form part of these financial statements.

**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**  
**REGISTERED NUMBER: 68833**

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**BALANCE SHEET**  
**AS AT 31 DECEMBER 2019**

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	Note	2019 €	2018 €
<b>Fixed assets</b>			
Tangible assets	10	446,788	452,990
Investments	11	51,000	51,000
		<hr/> <b>497,788</b>	<hr/> <b>503,990</b>
<b>Current assets</b>			
Debtors	12	3,386	4,819
Cash at bank and in hand	17	<b>388,146</b>	<b>367,700</b>
		<hr/> <b>391,532</b>	<hr/> <b>372,519</b>
Creditors: amounts falling due within one year	13	(323,110)	(337,506)
		<hr/> <b>68,422</b>	<hr/> <b>35,013</b>
<b>Total assets less current liabilities</b>		<hr/> <b>566,210</b>	<hr/> <b>539,003</b>
<b>Total net assets</b>		<hr/> <b>566,210</b>	<hr/> <b>539,003</b>
<b>Charity funds</b>			
Restricted funds	14	59,862	28,003
Unrestricted funds	14	506,348	511,000
		<hr/> <b>566,210</b>	<hr/> <b>539,003</b>

The financial statements were approved and authorised for issue by the Council Members and signed on their behalf by:




**Sally Roddy**  
 Council Member (Director)

**Emma Edgeworth**  
 Council Member (Director)

Date:  
 25/07/20

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**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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	Note	2019 €	2018 €
<b>Cash flows from operating activities</b>			
Net cash generated / (used in) operating activities	16	24,853	(36,323)
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	10	(4,407)	-
<b>Net cash used in investing activities</b>		(4,407)	-
<b>Change in cash and cash equivalents in the year</b>		20,446	(36,323)
Cash and cash equivalents at the beginning of the year	17	367,700	404,023
<b>Cash and cash equivalents at the end of the year</b>	17	388,146	367,700

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## **VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

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#### **1. General information**

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and the related notes incorporating significant accounting policies constitute the individual financial statements of Viatores Christi for the financial year ended 31 December 2019.

Viatores Christi is a Company Limited By Guarantee and not having a share capital and is a public benefit entity incorporated in the Republic of Ireland. The registered office is at 8 New Cabra Road, Phibsboro, Dublin 7 and the company registration number is 68833. The nature of the company's operations and its principal activities are set out in the Council Members' Report.

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. However, it is considered best practice. As noted below, the directors consider the adoption of SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

#### **Currency**

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019 and the Companies Act 2014.

##### **2.2 Reserves Policy**

The Charity's available reserves at the year end were €566,210 (2018: €539,003). Unrestricted reserves were €506,348 (2018: €511,000).

The Council Members recognise the need to hold reserves to ensure the financial stability of the Charity. In particular, the Council Members recognise that the Charity is currently substantially dependent on one source of income to fund its activities. That source is Misean Cara grants received.

In order to mitigate the risks associated with its income, it is the policy of the Charity to hold sufficient reserves to fund its activities for the year. The Council Members review this policy on an ongoing basis to ensure that it continues to be appropriate for the financial stability of the Charity.

The Council Members may also determine that a portion of reserves be utilised for particular or designated purposes or projects to advance the causes of the Charity. Such reserves, if any, are classified as designated reserves at the balance sheet date.

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**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**2. Accounting policies (continued)**

**2.3 Going Concern**

**[TBC]** The financial statements are prepared on the going concern basis which assumes the entity will continue in operational existence for the foreseeable future and for at least 12 months from the date of approval of the financial statements.

Viatores Christi generated a surplus for the year ended 31 December 2019 of €27,207 (2018: loss €69,149). Net current assets as at 31 December 2019 were €68,422 compared to €35,013 at 31 December 2018. Unrestricted reserves were €506,348 (2018: €511,000).

The Council Members have prepared prudent and conservative budgets and forecasts for the two years ended 31 December 2020 and 2021, factoring in the impact of the COVID 19 pandemic, respectively which indicate surpluses in both years. The Council Members acknowledge that the future viability of the entity is underpinned by the successful achievement of the budgeted targets identified in the 2020 & 2021 forecasts and projections. The most recent management accounts show that the charity is performing in line with the prepared budget.

As a result, the Council Members are satisfied that Viatores Christi has the necessary resources to continue trading for the foreseeable future and accordingly they believe that it is appropriate for the financial statements to be prepared on the going concern basis.

If Viatores Christi was unable to continue in operational existence, adjustments would have to be made to adjust balance sheet values of assets to their recoverable amounts, to provide for further liabilities that might arise and to reclassify fixed assets and long term liabilities as current assets and liabilities.

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**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**2. Accounting policies (continued)**

**2.4 Income**

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

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from government and other grants, whether 'capital' or 'revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the Charity earns the right to consideration by its performance and included within income from charitable activities.

Donated services and facilities are included at the fair value to the Charity where this can be quantified. Donations in kind are included at their estimated value to the foundation in both revenue and expenditure in the year of receipt. Donated facilities are included as both income and expenses at the value to the Charity where this can be quantified and a third party is bearing the cost. Where it is not practicable to measure the value of the resource with sufficient reliability the income is included in the financial period when the resource is sold. An asset is recognised only when those services are used for the production of an asset and the services received will be capitalised as part of the cost of an asset. Where it cannot be quantified the value is recognised when sold. The value of services provided by volunteers has not been included in these accounts.

Incoming resources from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The Charity uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Investment income is included when receivable.

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**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**2. Accounting policies (continued)**

**2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of raising funds comprise the costs associated with attracting voluntary income, investment management costs and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees, costs of legal advice for trustees and costs linked to the strategic management of the Charity including the cost of trustee meetings.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

All expenditure is inclusive of irrecoverable VAT.

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## VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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#### 2. Accounting policies (continued)

##### 2.6 Tangible fixed assets

###### **Cost**

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

###### **Depreciation**

Depreciation is provided on fixed assets, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 2%
Fixtures and fittings	- 12.5%
Office equipment	- 12.5%
Computer equipment	- 33.3%
EU Project assets	- 33.3%

The company's policy is to review the remaining useful economic lives and residual values of fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated assets are retained in the cost of the asset and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the Statement of Financial Activities.

###### **Impairment**

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

##### 2.7 Investments

Investments are a form of a financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

##### 2.8 Taxation

No charge to current or deferred taxation arises as the Charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 5526.

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## VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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## 2. Accounting policies (continued)

### 2.9 Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the statement of financial activity.

### 2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### 2.11 Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### 2.12 Employee Benefits

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

#### Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

#### Defined contribution pension plans

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the Company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due.

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## VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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## **2. Accounting policies (continued)**

### **2.13 Contingencies**

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

### **2.14 Provisions**

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost within expenditure on charitable activities.

### **2.15 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Council Members in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Council Members for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The designations have an administrative purpose only and do not legally restrict the Council Members' discretion in applying the funds.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**2. Accounting policies (continued)**

**2.16 Critical accounting estimates and areas of judgement**

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

**Critical accounting estimates and assumptions:**

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

**Going concern:**

Preparing accounts on the going concern basis requires management to estimate future cash flows and evaluate the probabilities of certain future events which would affect the going concern ability of the entity. Going concern is discussed further in policy 2.2.

**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**3. Income from donations and legacies**

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €
Donations	12,097	3,000	<b>15,097</b>
Legacies	12,000	-	<b>12,000</b>
Misean Cara funding (note 3a)	64,700	279,962	<b>344,662</b>
Parish promotions	51,123	-	<b>51,123</b>
Missionary cooperation plan	19,663	-	<b>19,663</b>
Other grant funding	7,347	61,768	<b>69,115</b>
	166,930	344,730	<b>511,660</b>

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €
Donations	10,838	14,365	25,203
Misean Cara funding	57,872	278,483	336,355
Parish promotions	46,829	-	46,829
Missionary cooperation plan	7,786	-	7,786
Other grant funding	30,421	1,500	31,921
	153,746	294,348	448,094

**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**(3a) Misean Cara funding**

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €
Strategic In-house Capacity Building Programme	11,397	37,141	<b>48,538</b>
Psychosocial support to the Elderly in Fort Portal	2,500	9,999	<b>12,499</b>
Strengthening and capacity building of Diocese of Muhabura Health department monitoring and evaluation systems	2,500	11,876	<b>14,376</b>
Sustainable community based care for Orphans and Vulnerable Children (OVC) including children affected by HIV and AIDS Cambodia	693	36,307	<b>37,000</b>
Strengthening and capacity building of Caritas Kampala Cooperatives in the Archdiocese of Kampala	8,200	43,925	<b>52,125</b>
Fetal Alcohol Spectrum Disorder (FSAD) Awareness and training project South Africa	-	11,125	<b>11,125</b>
Capacity building of Justice & Peace Commission in Hoima Diocese to facilitate advocacy and peace-building with vulnerable community members	-	9,322	<b>9,322</b>
Capacity development of Weaver Nest Early Childhood Development (ECD) Teacher Training Institute, Moyo, Northern Uganda 2018/2019	10,170	11,250	<b>21,420</b>
NPFS Developing Services for people with Disabilities Haiti 2019-2020	25,600	49,125	<b>74,725</b>
Strengthening and capacity building of physiotherapy department at Village of Joy Centre for disabled children	-	2,650	<b>2,650</b>
Structured planning to optimise the effectiveness of St Francis Family Helper programme (SFFHP ) Uganda	-	11,250	<b>11,250</b>
Social protection for disadvantaged children and youths in Masaka District, Uganda (FOHO)	-	8,197	<b>8,197</b>
Strengthening opportunities for employment at Padri Vjeko Vocational Training Centre in Kivumu, Rwanda	-	10,236	<b>10,236</b>
Provide early childhood education in San Pedro de Macoris, Dominican Republic	(3,400)	12,099	<b>8,699</b>
Kiyinda Mityana School Inspection programme	7,040	15,460	<b>22,500</b>
	<hr/> 64,700	<hr/> 279,962	<hr/> <b>344,662</b>

**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**(3b) Misean Cara Deferred Income**

	2019 €
Deferred income at 1 January 2019	216,490
Income received during the year	360,000
Amounts released to the SOFA (note 3a)	(344,662)
<b>Deferred income at 31 December 2019</b>	<b>231,828</b>

**4. Income from charitable activities**

	Unrestricted funds 2019 €	Total funds 2019 €
Training fees	8,728	8,728
Miscellaneous	60,995	60,995
<b>Total 2019</b>	<b>69,723</b>	<b>69,723</b>

	Unrestricted funds 2018 €	Total funds 2018 €
Training fees	11,259	11,259
Miscellaneous	40,806	40,806
<b>Total 2018</b>	<b>52,065</b>	<b>52,065</b>

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**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**5. Expenditure on raising funds**

**Costs of raising funds**

	Unrestricted funds 2019 €	Total funds 2019 €
Fundraising costs	4,065	<b>4,065</b>
Training costs	3,693	<b>3,693</b>
Wages and salaries	14,982	<b>14,982</b>
<b>Total 2019</b>	<b>22,740</b>	<b>22,740</b>

	Unrestricted funds 2018 €	Total funds 2018 €
Fundraising costs	12,983	12,983
Training costs	5,856	5,856
Wages and salaries	18,146	18,146
<b>Total 2018</b>	<b>36,985</b>	<b>36,985</b>

**6. Analysis of expenditure on charitable activities**

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €
Programme costs (note 6a)	111,385	312,871	<b>424,256</b>
Support costs (note 6b)	107,180	-	<b>107,180</b>
<b>Total 2019</b>	<b>218,565</b>	<b>312,871</b>	<b>531,436</b>

**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**6. Analysis of expenditure on charitable activities (continued)**

**(continued)**

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €
Programme costs (note 6a)	134,001	288,202	422,203
Support costs (note 6b)	110,120	-	110,120
<i>Total 2018</i>	<i>244,121</i>	<i>288,202</i>	<i>532,323</i>

**(6a) Programme costs**

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €
Misean Cara funding expenditure (note 6c)	-	281,197	281,197
Wages and salaries*	105,200	6,657	111,857
Other programme costs	5,859	25,017	30,876
Volunteer recruitment	326	-	326
<i>Total 2019</i>	<i>111,385</i>	<i>312,871</i>	<i>424,256</i>

\* Restricted wages and salaries figure of €6,657 relates to Misean Cara and is included in the breakdown in note 6c (2018: €7,092).

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €
Misean Cara funding expenditure	-	266,745	266,745
Arch Diocese of Dublin	-	14,365	14,365
Wages and salaries*	133,247	7,092	140,339
Other programme costs	675	-	675
Volunteer recruitment	79	-	79
<i>Total 2018</i>	<i>134,001</i>	<i>288,202</i>	<i>422,203</i>

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**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**NOTES TO THE FINANCIAL STATEMENTS  
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**(6b) Support costs**

	<b>2019</b> €	<b>2018</b> €
Wages and salaries	38,346	51,739
Light & heat	6,412	5,901
Postage and stationery	925	1,956
Audit fees	4,305	4,305
Legal and professional fees	1,538	5,740
Insurance	10,779	4,053
Telephone	2,147	2,227
Membership and subscriptions	1,450	770
Bank charges	660	609
Repairs and maintenance	2,119	4,161
Miscellaneous	4,425	3,424
Waste disposal	1,284	770
Travel expenses	1,344	3,845
Depreciation	10,609	9,831
Other governance costs	227	5,780
Consultancy	5,152	-
Computer costs	1,068	-
Uganda office and support	14,390	5,009
	<hr/> <b>107,180</b>	<hr/> <b>110,120</b>

**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**(6c) Misean Cara Expenditure**

	Restricted funds 2019 €	Total funds 2019 €
NPFS Developing Services for people with Disabilities Haiti 2018-2019	47,925	<b>47,925</b>
Strengthening and capacity building of Diocese of Muhabura Health department monitoring and evaluation systems	11,876	<b>11,876</b>
Psychosocial support to the Elderly in Fort Portal	9,999	<b>9,999</b>
Social protection for disadvantaged children and youths in Masaka District, Uganda (FOHO)	8,197	<b>8,197</b>
Fetal Alcohol Spectrum Disorder (FSAD) Awareness and training project	11,125	<b>11,125</b>
Capacity building of Justice & Peace Commission in Hoima Diocese to facilitate advocacy and peace-building with vulnerable community members	9,322	<b>9,322</b>
Capacity development of Weaver Nest Early Childhood Development (ECD) Teacher Training Institute, Moyo, Northern Uganda 2018/2019	10,150	<b>10,150</b>
Structured planning to optimise the effectiveness of St Francis Family Helper programme (SFFHP ) Uganda	11,250	<b>11,250</b>
Sustainable community based care for Orphans and Vulnerable Children (OVC) including children affected by HIV and AIDS Cambodia	36,307	<b>36,307</b>
Strengthening and capacity building of Caritas Kampala Cooperatives in the Archdiocese of Kampala	43,425	<b>43,425</b>
Strengthening and capacity building of physiotherapy department at Village of Joy Centre for disabled children Uganda	2,650	<b>2,650</b>
Strengthening opportunities for employment at Padri Vjeko Vocational Training Centre in Kivumu, Rwanda	10,236	<b>10,236</b>
Strategic In-house Capacity Building Programme 2018	48,333	<b>48,333</b>
Provide early childhood education in San Pedro de Macoris, Dominican Republic	12,099	<b>12,099</b>
Kiyinda Mityana Diocese School inspection programme Uganda	14,960	<b>14,960</b>
<b>Total 2019</b>	<b>287,854</b>	<b>287,854</b>

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**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**7. Auditor's remuneration**

	<b>2019</b> €	<b>2018</b> €
Fees payable to the Charity's auditor for the audit of the annual accounts	<b>4,305</b>	4,305

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**8. Staff costs**

	<b>2019</b> €	<b>2018</b> €
Wages and salaries	<b>157,615</b>	183,558
Employer's PRSI	<b>16,876</b>	19,119
Pension costs	<b>7,263</b>	7,547
	<b>181,754</b>	210,224

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The average number of persons employed by the Company during the year was as follows:

	<b>2019</b> No.	<b>2018</b> No.
Administration	<b>5</b>	6

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No employee received remuneration amounting to more than €70,000 in either year.

During the year, no Council Members received any remuneration or other benefits (2018: €NIL).

During the year ended 31 December 2019, no Council Member expenses have been incurred (2018: €NIL).

**9. Taxation**

The charity is exempt from taxation under Sections 207 and 208 of the Taxes Consolidation Act 1997.

**VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**10. Tangible fixed assets**

	<b>Freehold property €</b>	<b>Fixtures and fittings €</b>	<b>Office equipment €</b>	<b>Computer equipment €</b>	<b>EU Project assets €</b>	<b>Total €</b>
<b>Cost or valuation</b>						
At 1 January 2019	470,000	22,668	47,842	3,000	-	543,510
Additions	-	-	-	-	4,407	4,407
At 31 December 2019	470,000	22,668	47,842	3,000	4,407	547,917
<b>Depreciation</b>						
At 1 January 2019	18,800	22,410	46,310	3,000	-	90,520
Charge for the year	9,400	52	379	-	778	10,609
At 31 December 2019	28,200	22,462	46,689	3,000	778	101,129
<b>Net book value</b>						
At 31 December 2019	441,800	206	1,153	-	3,629	446,788
At 31 December 2018	451,200	258	1,532	-	-	452,990

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**11. Fixed asset investments**

	Unlisted investments €
<b>Cost or valuation</b>	
At 1 January 2019	<b>51,000</b>
<b>At 31 December 2019</b>	<b>51,000</b>
<b>Net book value</b>	
<b>At 31 December 2019</b>	<b>51,000</b>
<i>At 31 December 2018</i>	<i>51,000</i>

**12. Debtors**

	2019 €	2018 €
<b>Due within one year</b>		
Other debtors	1,440	4,013
Prepayments	1,946	806
	<b>3,386</b>	<b>4,819</b>
	<b>=====</b>	<b>=====</b>

**13. Creditors: Amounts falling due within one year**

	2019 €	2018 €
PAYE/PRSI	10,009	10,747
Other creditors	-	4,000
Accruals	18,093	16,019
Deferred income	295,008	306,740
	<b>323,110</b>	<b>337,506</b>
	<b>=====</b>	<b>=====</b>
Deferred income at 1 January 2019		306,740
Income received during the year		360,000

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**13. Creditors: Amounts falling due within one year (continued)**

	<b>2019</b> €	<b>2018</b> €
Amounts released from previous periods	(371,732)	
	<b>295,008</b>	

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**14. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2019 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2019 €
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Designated Emergency and					
Contingency fund	16,890	-	-	-	16,890
Fixed asset fund *	-	-	-	446,788	446,788
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	16,890	-	-	446,788	463,678
<b>General funds</b>					
General funds	494,110	236,653	(241,305)	(446,788)	42,670
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Unrestricted funds</b>	<b>511,000</b>	<b>236,653</b>	<b>(241,305)</b>	<b>-</b>	<b>506,348</b>
<b>Restricted funds</b>					
Restricted funds	28,003	344,730	(312,871)	-	59,862
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total of funds</b>	<b>539,003</b>	<b>581,383</b>	<b>(554,176)</b>	<b>-</b>	<b>566,210</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

\* During the year the Council Members designated a portion of unrestricted reserves to cover its fixed asset base.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**14. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 January 2018 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2018 €
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Designated Emergency and Contingency fund	-	-	-	16,890	16,890
<b>General funds</b>					
General funds	569,405	205,811	(281,106)	-	494,110
<b>Total Unrestricted funds</b>	<b>569,405</b>	<b>205,811</b>	<b>(281,106)</b>	<b>16,890</b>	<b>511,000</b>
<b>Restricted funds</b>					
Restricted funds	38,747	294,348	(288,202)	(16,890)	28,003
<b>Total of funds</b>	<b>608,152</b>	<b>500,159</b>	<b>(569,308)</b>	<b>-</b>	<b>539,003</b>

\* During the year end 31 December 2018 an amount of €16,890 was transferred from restricted reserves to unrestricted designated reserves. This amount represented an historical accumulation of emergency fund monies. Upon review, the Council Members felt it was more appropriate to classify these reserves as designated as in reality they do not have any legal or contractual restriction attaching to them and as such it is more appropriate to classify them as designated unrestricted reserves.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €
Tangible fixed assets	446,788	-	<b>446,788</b>
Fixed asset investments	51,000	-	<b>51,000</b>
Current assets	99,842	291,690	<b>391,532</b>
Creditors due within one year	(91,282)	(231,828)	<b>(323,110)</b>
<b>Total</b>	<b>506,348</b>	<b>59,862</b>	<b>566,210</b>

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €
Tangible fixed assets	452,990	-	<b>452,990</b>
Fixed asset investments	51,000	-	<b>51,000</b>
Current assets	148,333	224,186	<b>372,519</b>
Creditors due within one year	(141,323)	(196,183)	<b>(337,506)</b>
<b>Total</b>	<b>511,000</b>	<b>28,003</b>	<b>539,003</b>

**16. Reconciliation of net movement in funds to net cash flow from operating activities**

	2019 €	2018 €
Net income/(expenditure) for the year (as per Statement of Financial Activities)	<b>27,207</b>	<b>(69,149)</b>
<b>Adjustments for:</b>		
Depreciation charges	10,609	9,831
Decrease in debtors	1,433	1,339
(Decrease)/increase in creditors	(14,396)	21,656
<b>Net cash provided by/(used in) operating activities</b>	<b>24,853</b>	<b>(36,323)</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**17. Analysis of cash and cash equivalents**

	2019 €	2018 €
Cash at bank and in hand	<b>388,146</b>	<b>367,700</b>
	<b>=====</b>	<b>=====</b>

**18. Analysis of changes in net debt**

	At 1 January 2019	Cash flows	At 31 December 2019
	€	€	€
Cash at bank and in hand	367,700	20,446	<b>388,146</b>
	<b>=====</b>	<b>=====</b>	<b>=====</b>

**19. Contingent liabilities**

There were no contingent liabilities as at 31 December 2019.

**20. Capital commitments**

There were no capital commitments as at 31 December 2019.

**21. Pension commitments**

The Charity operates a defined contribution pension scheme for its staff. The assets of the scheme are held separately from those of the Charity in independently administered pension funds. Pension costs for the year ended 31 December 2019 amounted to €7,263 (2018: €7,547).

**22. Related party transactions**

No related party transactions took place during the year ended 31 December 2019.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**23. Post balance sheet events**

**COVID-19 (Coronavirus)**

Since year-end, the World Health Organisation (WHO) has declared COVID-19 a global pandemic. In the opinion of the Council Members there are significant risks and uncertainties facing Viatores Christi CLG at this time due to the outbreak of the pandemic. While this is a constantly changing situation, the Council Members are monitoring and following the advice from the Government and the Department of Health.

This includes the introduction of social distancing protocols and therefore all overseas travel has been suspended.

The Council Members will continue to monitor the situation and take any measures necessary to ensure that any financial impact is minimised to the best extent possible.

**24. Controlling party**

There is no ultimate controlling party. The Council Members control the day to day running of the Charity on behalf of its members.

**25. Approval of financial statements**

The financial statements were approved by the Council Members on 25<sup>th</sup> July 2020