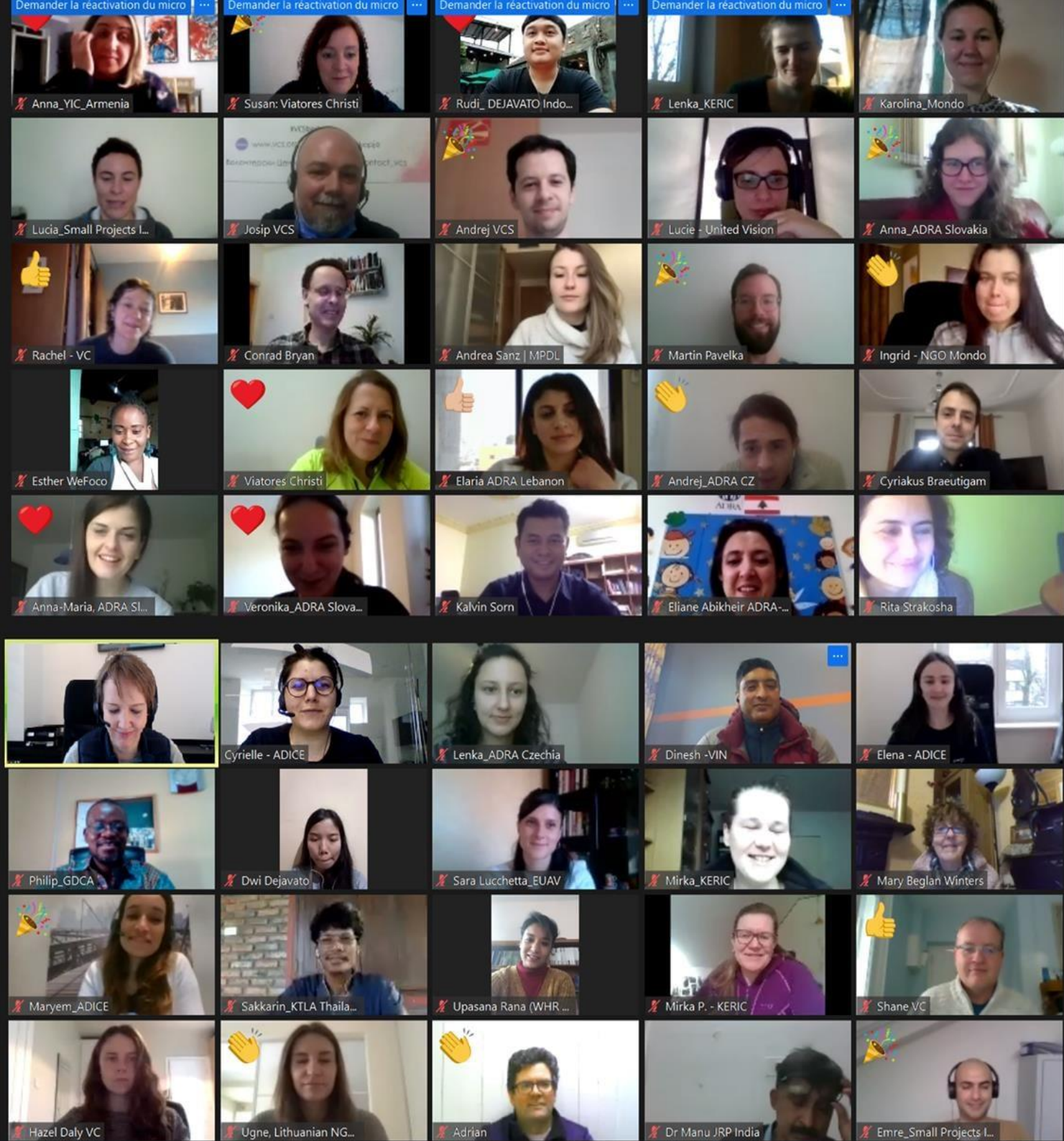




Annual Report 2020

Celebrating 60 years 1960-2020

Our Vision:	A world of freedom, peace and justice, where people in vulnerable communities have greater opportunities to achieve their goals and contribute to society.
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Our Values:	Viatore Christy is Reliable 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.
	Viatore Christy is Effective At the heart of Viatore Christy is the determination to make a difference. We do this through excellence and professionalism in all we do.
	Viatore Christy is Inclusive 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.

Member's 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.

CONTENTS

- 1) Introductions from President Sally Roddy and CEO Shane Halpin
- 2) Strategic Report from VC
 - Breakdown of our impact overseas
 - Important achievements for the year
 - Revision of VC's Strategic Plan
 - VC projects underpinning the strategy
 - EU programme
 - Financial review
 - Our thanks to Donors
 - Financial Statements 2020



CEBES Perquin, El Salvador supported by VC Volunteer Dan Ferguson

Front cover picture: VC took part in many Zoom meetings during 2020 as part of its EUAVI programme

Foreword by the President –

Dear VC Members and friends,

The first step in going forward is often going back! So in starting to write this foreword, back I went to this time last year, to see what I said then and to what extent we managed to live up to the dreams we had at that time, six months into the pandemic, that in so many ways has defined our lives for the past year and a half. When going to press on last year's annual report, we were still optimistic that we would be able to resume all our plans to celebrate our 60th Anniversary, in 2021, even if it would in reality be our 61st!



As we know, reality defied our optimism, and our hands were continuously tied ever since, with one lockdown after another confining us to zoom, for our human and ongoing work-related interactions. Even an incurable optimist like myself has been forced to look reality in the face and admit that I honestly don't know when we will get to resume our plans to celebrate that Diamond Jubilee milestone as we had hoped, but that won't stop us from continuing to celebrate the spirit of who we are as the VC family, grateful for the platforms available to us, but bravely venturing out again, step by baby step, to regain the best parts of our previous normal life.

In spite of everything, the past year has been busier than ever, and even though officially retired, I have to admit to having been stretched to the limits and I know that has also been true for VC staff, all working from home and Council too, as we endeavoured to represent you, our members, as faithfully as possible, since the last AGM.

Early into our mandate we began an in-depth review of our Strategic Plan 2019 to 2023, very ably facilitated by independent consultant Lucy Franks. Initial workshops were held late Sept 2020 to identify the main areas for review, followed by a period of in-depth discussion at Council level, in smaller ad hoc groups, to discern the significant issues and their implications for VC. We shared deeply and made recommendations, which fed into two more workshops in April 2021, at which both Council and staff, worked closely together, to come up with recommendations for a revised strategy to cover the next two years. This was finally approved and adopted by Council this June. An updated Operational Plan will be developed by staff as the next step.

As we go to press, we are about to begin an external evaluation of Council, facilitated again by Lucy Franks, who knows us very well by now! This Council review is called for under the Charities Governance Code, which requires all registered charities to complete a Compliance Record Form in October every year, starting in 2021. Our Governance Committee have been hard at work over the past year, recording how we are meeting the standards set out by the Charities Regulator, for Council approval. This regulation of charities is more important than ever now in the light of recent scandals, which sadly have negative repercussions for all of us in the sector and compel us to look closely at our own transparency and accountability.

Thankfully, another of our hard working committees, the Finance Committee, oversees all our financial processes, in order to make sure we are fully accountable and transparent in all our financial operations. Our systems and safeguards are very robust as attested to by our auditors who have given us a welcome vote of confidence again this year. It goes without saying that we have implicit trust in our hardworking and dedicated CEO and faithful staff. Council Committees are a mechanism we use to help us work more efficiently and involve the wider membership in the decision making process. They are not confined to elected Council Members so if you would be in a position to volunteer your services, this is a very practical way to help out and get to know the way things work in VC.

Another such Committee is the Membership Committee which has been trying hard too, within the constraints of the public health restrictions, to keep the members connected both with VC and each other. As many of the traditional Membership activities involved physical gathering and were not open to us, this Committee have had to use their creativity and learn new skills. An online Service of Remembrance and Thanksgiving was held last November for the many VC members who have gone to God over the past year; the Christmas Mass and Candle Ceremony in December and weekly online night prayer sessions during Lent, all proved very popular via the VC YouTube Channel. They are now planning some outdoor activities coming soon.

The Training Committee too has worked with the responsible staff members in the design and delivery of the online Venture training programme last autumn and a new Upskills online training initiative, about to be rolled out for development practitioners in the field. Training has also been undertaken by VC as part of our EU projects, more about which you will learn about elsewhere in this Annual Report.

While we have not been able to deploy any new VC volunteers, in capacity building roles, since the beginning of 2020 and are unlikely to do so, at least until 2022 let us not forget the intrepid VC longer term volunteers who chose to continue in their roles, Pat in Cambodia, Rita in Kampala, Dan in El Salvador and of course Gena in Haiti and we are immensely proud of them and their dedicated services. Our prayers are with Pat, Dan and Gena who have lost close family members in the past year.

I am very grateful to all concerned, CEO, Staff, and Council members for their commitment, adaptability, creativity and flexibility which has so far helped us to weather the storm in which our VC boat has found itself afloat. We look forward to hopefully resuming our awareness raising and fundraising work (CPPP) in Irish parishes in the autumn and perhaps in the USA (MCP) if conditions permit next year. These are key sources of funding for VC, which we have missed out on for the past two years.

We are determined to continue to be faithful to the legacy of that small group of prophetic lay men and women of 1960, our founder members, who, challenged by gospel values, were inspired to dream of sharing life's journey with the poor and marginalized, committed to freedom peace and justice, in the creation a better world for all. The signs of the times may call for us to articulate it somewhat differently, as in the words of our current Vision statement 'we work in solidarity with our partner organisations, to improve the lives of local people, by improving access to basic services', but this dream is still no less valid and prophetic in the world of today.

A handwritten signature in cursive script that reads "Sally Roddy".

Sally Roddy
President

Overview by the Chief Executive Officer

Seismic events are normally once in a life time and I suppose for my generation whose parents lived through the Second World War and the time of emergency we have some understanding of what the country went through during those dark days. But for the younger generation, it is indeed a formative time particularly the Irish born millennials who up to now at least have lived for the most part a relatively carefree existence.

Fast forward to 2020 and the world is going through one such seismic event, one which we continue to deal with. Parish promotions fundraising, an activity we have come to rely on to assist with our annual costs was gone overnight. Salaries of staff were cut. Rental incomes at our Dublin office cut too as people opted to close their office rather than have to deal with unwieldy working restrictions. COVID has changed so much of how we do everything and our sector is no exception. As I write this we are now in our 17th Month of remote working.



The shift to the online world has in itself been a radical realignment, opening the eyes to the levelling factor that is the online world. A few months earlier, discussions and conferences with European partners would have been relatively a rare opportunity, and certainly a monthly online conference with all our East Africa partners would simply not have happened! Now we meet several times a week with countries around the world. The COVID dividend has transformed VC from a relatively inward focused Irish organisation to a more outward looking global development specialist working within the faith-based sector.

While COVID has been devastating for families who have lost loved ones, it has certainly had some positive impacts. The shift towards *localisation* - the understanding that our infield partners should be given more resources and power to take on more responsibilities for their own development while we continue to support the programme from outside, has indeed been fast tracked. While this is not a new concept for us, as it formed our needs-based approach, the necessity to recruit and indeed train locally has been a by-product of the pandemic. As of now we have only three expatriate volunteers infield, the remaining are what we have termed VC representative volunteers, mostly local counterpart personnel who are covering the role during this period. The future model of international volunteering is still being moulded as we adapt to the needs of a changing world.

So too with our online training which was oversubscribed, not by Irish prospective volunteers but by our infield partners relishing the opportunity to have access to VC training for the first time! This in turn raised an interesting strategic question as to the future of our training and whether we can offer our highly valued training to those working in country. And so our Upskills training programme was born, a training specifically targeting those working within our partner organisations overseas to provide them with very necessary skills to do their job more effectively.

My thanks go particularly to VC staff this year who have shown remarkable commitment and loyalty under what has been stressful times. We were joined on staff in November 2020 by former VC volunteer Hazel Daly who has seamlessly fitted in to the team to give support to projects, communications and indeed training areas of the organisation. Conrad Bryan too reaped the benefit of the global office connecting seamlessly from London each day, managing the EU *Volunteering for Humanity* project ably supported by Adrian O' Farrell on marketing and communications. Many will have recognised the shift in branding that has taken place, a move which closely follows our revised global positioning.

Disability awareness and the need for VC to adapt its processes and procedures and become more aware of the needs, aspirations and contribution possibilities of the hidden 15% of the global population was high on our agenda this year. Thanks to Colette Rooney and team, VC's first online conference attracted over 80 delegates from around the world in October. The EU *VIVID T* conference was very well received in particular our presentation of our research around exploring opportunities and perceptions about online volunteering for humanitarian aid,

So all in all it has been a very interesting 12 months and as Fr Richard Rohr says "It all depends on whether we are willing to see down as up!"

A handwritten signature in black ink, reading "Shane Halpin". The script is fluid and cursive, with the first letters of "Shane" and "Halpin" being capitalized and prominent.

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

President:	Sally Roddy
Vice President:	Brian Sheridan
Secretary:	Noel O'Meara
Treasurer:	David Jennings
Directors:	Charlie Flynn, Paul Sheridan, Sanita Lielbarde, Pauline Conway, Maeve Bracken, Denise Flack, Michael Byrne
Charity Trustees:	John O'Loughlin-Kennedy, Máire Ní Bhroin, Kevin Goodwin, Brenda Hynes, Helen Flaherty.

Staff

Shane Halpin
Ann Waldron
Colette Rooney
Susan Lakes
Rachel Ryan
Hazel Daly
Mary Winters
Rose Salaama Bavuga
Conrad Bryan
Adrian O'Farrell
Bernadette Murtagh

Volunteers

Sally Roddy
Dianne Kavanagh
Caroline Amony

CEO

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

MCP and VC Draw Coordinator, Vol Support
MCP USA Coordinator
Communications Officer (EU VFH) Uganda

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Uganda +256 772 907943
Email: info@viatoreschristi.com. Website: www.vcvolunteers.ie
CHY No: 5526. CRA 20008444

Country Breakdown and Beneficiaries Reached 2020

	NAME	ROLE	PARTNER	COUNTRY	Male	Female	TOTAL
1	Brenda Welishe	VC Rep – Administrator	FOHO	Uganda	764	2,293	3,057
2	Eithne Croke	Elder Care Specialist - Elders	BMCTI	Uganda	74	310	384
3	Kevin Kekisibo	VC Rep – Project Officer	BMCTI	Uganda			
4	Marta Novati	VC Rep – Project Coordinator	Village of Joy School	Uganda	226	340	566
5	Therese Wood	Project Manager - Early Childhood Teacher Training	Weaver Nest ECD	Uganda	10	36	46
6	Sr Florence Oryema	VC Rep – Project Coordinator	Weaver Nest ECD	Uganda			
7	Ruth Bracken	Schools Inspectorate Adviser - Diocesan schools	Kiyinda Mityana Diocese	Uganda	37,638	56,399	94,037
8	Anthony Ssenyonga	VC Rep – Diocesan School Inspector	Kiyinda Mityana Diocese	Uganda			
9	Nelson Ndashimye	VC Rep – Project Officer	Muhabura Diocese	Uganda	2,847	4,674	7,521
10	Rita Formolo	Project Manager- Cooperatives Programme	Caritas Kampala	Uganda	1,867	2,093	3,960
11	Peter McGettrick	Justice & Peace Dept Co-Ordinator	JPC Hoima	Uganda	808	1,763	2,571
12	Nicola Clarke	JPC VC Projects Support Officer	JPC Hoima	Uganda			
13	Brenda Akullo	Project Support Officer - Justice & Peace Dept (local VDW)	JPC Hoima	Uganda			
14	Sr Christine Ntibarutaye	Training in Schools Positive discipline (VC Funded)	SFFHP	Uganda	1,056	1,583	2,639
15	Maeve Rafferty	VC Development office	VC	Uganda	2	13	15
16	Victor Okonga	Country Development Officer	FMSJ Sisters	Kenya	1	20	21
17	Jacinta McGuane	Project Manager NPFS Programme (VC funded)	NPFS	Haiti	4,059	5,214	9,273
	Jacinta McGuane	Report writer and liaison (VC funded)	RJM Sisters	Haiti	336	347	683
18	Modena Marcelin	VC Rep and local staff	RJM Sisters	Haiti			
19	Dan Ferguson	IT Trainer/Pastoral Worker	CEBES	El Salvador	39	480	519
20	Patrick Mooney	Project Manager OVC Programme	Partners in Compassion	Cambodia	2,037	3,796	5,833
	Volunteers / VC Reps		14 Partners	5 Countries	47,705	74,147	121,852

20 Volunteers/Local Reps - 14 Partners - 5 Countries - 5 Sectors - 121,852 beneficiaries

Important Achievements

Revision of VC Strategic Plan 2019-23

In September 2020 VC held the first of four facilitation workshops with independent facilitator Lucy Franks. The revision was necessary given the considerable changes that were taking place in the global volunteering sector. More details later in the report.

VC recruit infield Representatives

Given the inability of VC to send expatriate Volunteer Development Workers due to the pandemic, a process of training and induction of the local counterpart staff began during summer 2020. These local staff members, most of whom who had already completed the Venture Training online were provided with job roles to undertake the project management and oversight role for VC in the field. Monthly meetings coordinated by VC Dublin projects team were then held with all VC reps resulting in the formation of our first peer support network. This method of empowerment has seen VC take a significant step toward greater localisation of its work.

Upskills Training



As a result of the success of the VC online Venture training, a considerable amount of effort and time has been put into the formation of a new training programme for VC partners and infield development and humanitarian staff in general. The course contains pre-recorded material produced mainly using existing VC Venture facilitators. It is our intention to launch this in the autumn of 2021 and represents VC's first online international programme of training for those within the sector.

New Website and Social Media Branding

VC underwent a revamp of its overall branding and positioning during the year, with the launch of a professional, clean and clear website and social media pages. The new logo and theme colour now flows through all our marketing and promotional material. A Marketing and Communications plan was drawn up with the help of Adrian O'Farrell, Dissemination manager on the EU VFH project.

EU Certification as Volunteer Sending Organisation

VC successfully achieved certification as a volunteer sending organisation during the year and this was closely followed by our Uganda office achieving certification in its own right as a hosting organisation. This is great news for future deployment under the EU schemes. 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). As a result of this, 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 its 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 organisation. Hazel Daly was also recruited to assist across both projects and Caroline Amory joined the project to assist with Communications in the Uganda office representing the first increase in local personnel since we began.

VC produce research into the area of Inclusive Online Volunteering

In October 2020 VC launched its rapid research report into the area of inclusion in volunteering and in particular the area of online volunteering. Part of the EU funded VIVID T project, the launch – a fully accessible online conference - attracted over 60 delegates, from all over the world, during the course of a daylong event. Our thanks to independent researchers Sharron Kelliher and Molly Egan for the report and Colette Rooney for spearheading this ground-breaking event for VC during the year.

COVID Response

Like many organisations VC underwent severe funding restrictions as a result of COVID, losing out on all its parish promotion fundraising, an amount worth in the region of €45,000 per year. Rental income at the head office was also affected. However, with our committed staff, most definitely one of the organisation's greatest assets, we got through the 18 months in a strong position, not only ending the year with increased overall incomes, but with a small surplus at year end.

Global Office - Remote working

One of the interesting dividends of the COVID has been the opportunity to work remotely, and in so doing creating what can only be described as a global office. Weekly staff meeting now take place with all Irish staff plus our colleagues in VC Uganda office. Staff who would normally have to travel upwards of 3 hours a day to commute to Dublin now have the benefit of gaining extra hours in their week and creating a better life work balance. Likewise our projects team meet with our regional representatives around Africa on a monthly basis using video conferencing platforms. This shift has created a move toward a more globally positioned organisation.



VC Financial Upgrade

As part of the EU funding VC has undergone a further revision of its financial systems with a view to being able to provide quicker financial status reports and track ongoing household expenses in real-time. CEO and Project Manager also undertook financial management and financial sustainability courses during the year. The intention is be able to develop a financial sustainability plan as part of the revised strategy.

VC Launch Openforum – an online discussion forum for everything to do with international volunteering. As part of our EU Volunteering for Humanity Project VC, with the help of Dissemination Manager, Adrian O'Farrell designed and launched an online portal aimed at partners and potential partners, at volunteers and prospective volunteers, a place to share, to ask questions to read about the latest programmes and opportunities in the humanitarian, development and indeed lay missionary sector. Link from our VC website or directly at: <https://volunteeringforhumanity.vcvolunteers.ie/app/home/forum/>

Former VC Volunteer joins the team



In November we were delighted to have Hazel Daly join the team as Support Officer for the training and projects team. Hazel who is from Co Offaly, spent a year in Mexico working with our partner NPH international. Hazel has been working on the EU VIVID project also and assisting with the development of the new Upskills Training. She replaced Maeve Rafferty who left to take up studies for a Masters in Development in Edinburgh University.

VC Produce a range of Resources for the sector

As part of our EU engagement we produced a series of EBooks all available free of charge for download from our site. Thanks to former VC volunteer Brian Lynch for his content, to Adrian O' Farrell and his team for design, we were able to produce these wonderful resources. Download from <https://volunteeringforhumanity.vcvolunteers.ie/app/home/activities/>

Download your FREE Monitoring & Evaluation Template

Monitoring and evaluation are indispensable learning and management tools for improving current and future program planning, implementation and decision making.

This 16-page ebook provides a step-by-step guide for Volunteer Development Workers, Local Partners and Funders.



Download here

Download your FREE Needs Assessment eBook

A comprehensive Needs Assessment process ensures that sound evidence is provided for the establishment and implementation of humanitarian response projects.

Our FREE 27-page Needs Assessment eBook gives you a comprehensive guide to best practice in conducting a rigorous process.

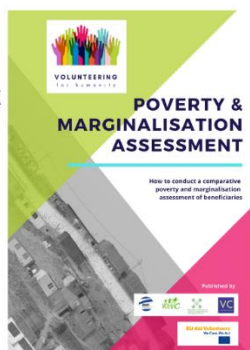


Download here

Download your FREE Poverty & Marginalisation eBook

Enhance your chances of securing funding for your project by demonstrating that your beneficiaries are more poor and marginalised than other people in the wider local community.

Our FREE 36-page Poverty & Marginalisation eBook gives you a step by step guide to best practice and a real world sample.



Download here

Download your FREE Baseline Research eBook

Baseline studies help humanitarian and development project workers to better understand beneficiaries' situations and to demonstrate the transparency and the impact of the project.

Our FREE 27-page Baseline Research eBook tells you all you need to know to conduct a systematic baseline assessment of your project.



Download here

VC's Revised Year Strategic Plan

Following the upheaval of the COVID 19 pandemic the strategic plan was revised in April 2021 after detailed consultation between members of council and VC staff. It builds on the extensive consultation of the 2019 plan. It continues to set an ambitious agenda to grow and ensure our effectiveness, relevance and sustainability in a changed and changing global landscape.

Key highlights of revised strategy

Objective 1:

VC's partners are provided with improved levels of support

This operational objective will be measured by: the numbers of volunteers provided to partners, partners' assessment of VC's support, new partnerships established and the development of country specific strategic plans. Specifically this will include;

- Developing an enlarged training offering – Venture & Upskills
- Evolving the Volunteering model while remaining in tune with local needs; develop criteria based on project needs; remain true to our traditional commitment of sharing life's journey with the poor and marginalised
- Realignment of funding model and development of new partnerships

Objective 2:

VC will seek to improve organisational profile

This objective will be measured by: returned volunteers and staff engaging with the public, media articles about VC's work (e.g. success stories) and the development of a marketing and communications strategy. Specifically this will involve;

- Internal engagement strategy – Council, Team, Members, Volunteers – both existing and potential
- Public engagement approach
 - General public
 - Other NGOs
 - Potential 'clients'
- Funder engagement approach (marketing strategy)

Objective 3

VC aims to Increase global income

This objective will be measured by the increase in restricted and unrestricted donor funding and increase in donor diversity. Specifically this will include;

- New EU funding strands
- New donors
- Maximise available funding
- Plan to re-start promotions (parish/churches)
- Optimise mix of restricted/unrestricted
- Income generation & pricing strategy

Objective 4

VC Aims to undertake organisational strengthening

This objective will be measured by number of training events held for staff and council members, policies developed and reviewed, ongoing appraisals of existing staff and future needs, as well as membership engagement events each year. Specifically this will include;

- Operationalising learning to date through the development of plans
- Strengthening of governance and systems incl. finance, council evaluation
- Resourcing needs assessment (people, finance & systems)
- Membership engagement & development workshop and strategy



Supported with bicycles – Partners in Compassion Cambodia – VC Volunteer Pat Mooney

VC Projects underpinned by this strategy

VC EDUCATION PROJECTS 2020/21

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.

Modena Marcelin: VC local representative volunteer



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 Ponsele and a pastoral team rooted in a strong social commitment. IT Social Enterprise: Training of Software Engineers.

Dan Ferguson: VC Volunteer

Kiyinda Mityana Diocese, Education Secretariat, Uganda:

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

Ruth Bracken: VC Volunteer

Anthony Ssenyonga: VC local representative volunteer

Weaver Nest Early Childhood Development Teacher Training Institute:

Moyo Uganda Early Childhood Development training programme in Northern Uganda

Therese Woods: VC Volunteer

Sr Florence Oryema: VC local representative volunteer

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.

Sr. Christine Ntibarutaye: VC local representative volunteer

VC HEALTH PROJECTS 2020/21

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.

**Nelson Ndashimye: VC local representative
volunteer**



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.

Eithne Croke: VC Volunteer

Kevin Kekisibo VC local representative volunteer

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.

Victor Okonga: VC local representative

VC DISABILITY PROJECTS 2020/21

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.

Jacinta McGuane: VC Local Representative





NPFS Haiti – Performing at International Day of Persons with Disabilities

Village of Joy Disability Project Franciscan OFM East Africa

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.

Marta Novati: VC Local Representative Volunteer

VC COMMUNITY DEVELOPMENT & HUMAN RIGHTS PROJECTS 2020/21

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.

Pat Mooney: VC Volunteer





Training in Beauty skills as part of job creation activities – Partners in Compassion Cambodia

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.

Brenda Welishe: VC Local Representative Volunteer

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.

Peter McGettrick and Nicola Clarke: VC Volunteers

Brenda Akullo: VC Volunteer

INCOME GENERATION & LIVELIHOODS PROJECTS 2020/21

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.

Rita Formolo: VC Volunteer



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.



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.



VC EU Partners include

Adice France

NGDO Lithuania

Keric Slovakia

Tearfund Ireland

CBM Ireland

ASPEm Italy

European Disability Forum Belgium

Abilis Foundation Finland

Our sincere thanks



St. Patrick's Missionary Society

Founded in 1932

EU Aid Volunteers
We Care, We Act



misean cara
Mission Support from Ireland

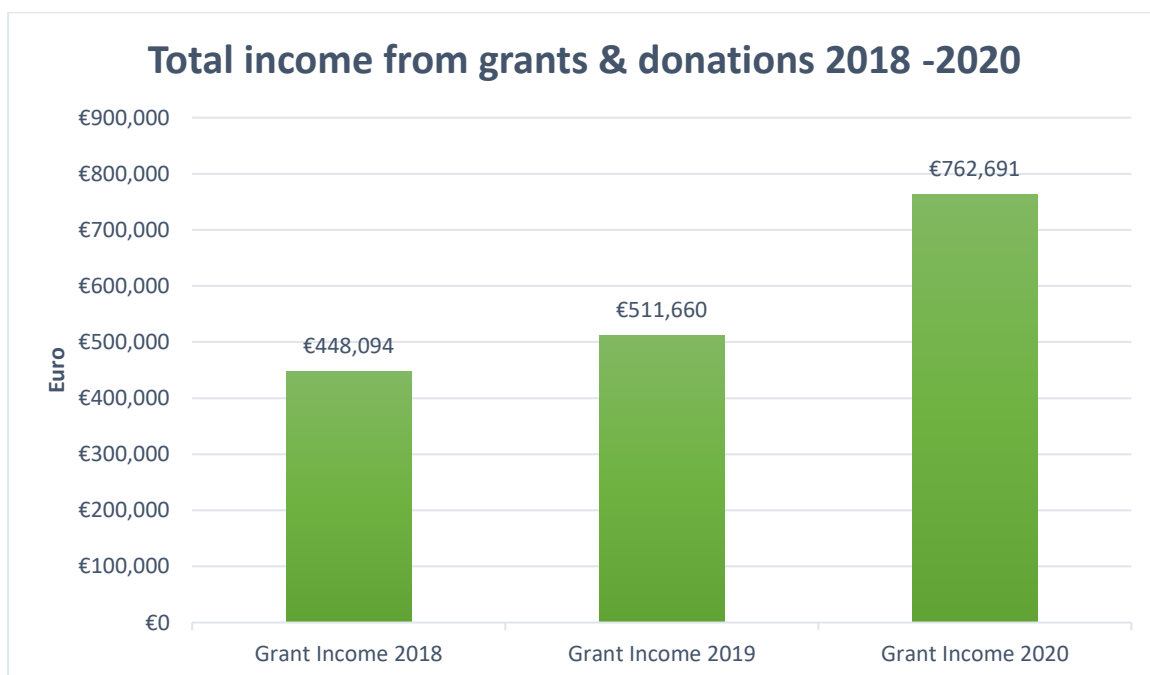
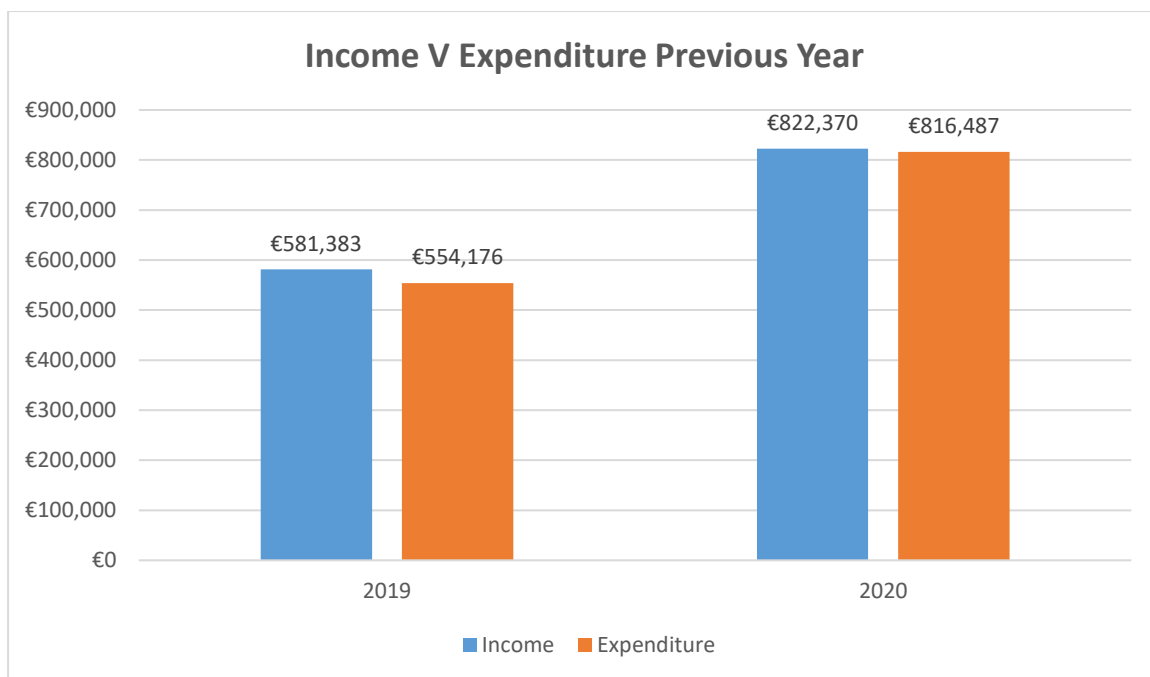


Archdiocese of Dublin

Ard Deoise Átha Cliath

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D J Aherne
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VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

CONTENTS

	Page
Reference and administrative details	1 - 2
Council Members' report	3 - 6
Council Members' responsibilities statement	7
Independent auditor's report	8 - 11
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 38

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

REFERENCE AND ADMINISTRATIVE DETAILS

Council Members	Sally Roddy Denise Flack Charles Flynn Brian Sheridan Noel O'Meara Maire Ni Bhroin (resigned 5 September 2020) David Jennings Emma Edgeworth (resigned 5 September 2020) Pauline Conway Maeve Bracken Sanita Lielbarde Michael Byrne (appointed 5 September 2020) Paul Sheridan (appointed 5 September 2020)
Company registered number	68833
CHY (Revenue) number	CHY 5526
Registered office	8 New Cabra Road Phibsboro Dublin 7
Charity registered number	20008444
Company secretary	Emma Edgeworth (resigned 5 September 2020) Noel O'Meara (appointed 5 September 2020)
Chief executive officer	Shane Halpin
Independent auditor	RBK Business Advisers Chartered Accountants & Statutory Audit Firm Parkview 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

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)

Treasurer	David Jennings
President	Sally Roddy
Vice President	Brian Sheridan

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

COUNCIL MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

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 2020.

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
Denise Flack
Charles Flynn
Brian Sheridan
Noel O'Meara
Maire Ni Bhroin (resigned 5 September 2020)
David Jennings
Emma Edgeworth (resigned 5 September 2020)
Pauline Conway
Maeve Bracken
Sanita Lielbarde
Paul Sheridan (appointed 5 September 2020)
Michael Byrne (appointed 5 September 2020)

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

Emma Edgeworth (resigned 5 September 2020)
Noel O'Meara (appointed 5 September 2020)

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.

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

COUNCIL MEMBERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

OBJECTIVES AND ACTIVITIES (continued)

Business review & financial performance

Viatores Christi generated a surplus for the year ended 31 December 2020 of €5,886 (2019: surplus €27,207). Net current assets as at 31 December 2020 were €77,138 compared to €68,422 at 31 December 2019.

The Council Members have prepared prudent and conservative budgets and forecasts for the two years ended 31 December 2021 and 2022 respectively which indicate surpluses in both years. 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.

Review of activities

Gross income for the year was €822,373 (2019: €581,383). The principal source of gross income for the Charity is funding received from Misean Cara and EU Aid funding. Income recognised from Misean Cara in 2020 amounted to €522,960 (2019: €344,662). The Charity also raises funds through its Parish Promotion activities in both Ireland and the US, private donations and through other grants.

Expenditure in 2020 for charitable activities amounted to €797,396 compared to €531,436 in 2019. Costs of generating income in 2020 amounted to €19,091 (2019: €22,740). Overall costs amounted to €816,487 in 2020 (2019: €554,176).

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 €572,096 (2019: €566,210). Unrestricted reserves were €515,432 (2019: €519,130).

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.

Going concern

The financial statements have been prepared on the going concern basis which assumes that the Company has the ability to meet its liabilities as they fall due and will continue in operational existence for the foreseeable future.

The Directors have considered the impact of COVID 19. Directors are satisfied and confident that the entity has the ability to continue as a going concern for a period of at least 12 months from the date of approval of these

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

COUNCIL MEMBERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

OBJECTIVES AND ACTIVITIES (continued)

financial statements and that the going concern basis of preparation of the financial statements is appropriate.

Further details containing the key assumptions made by the Directors in relation to the appropriateness of the going concern basis can be found in the accounting policies note to the financial statements.

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

There have been no significant events affecting the Charity since the year end, which in the opinion of the council, require disclosure in the financial statements.

POLITICAL CONTRIBUTIONS

There were no political contributions which require disclosure.

**COUNCIL MEMBERS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

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

In accordance with Section 330 of the Companies Act 2014, 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:

Sally Roddy
Council Member (Director)

Noel O'Meara
Council Member (Director)

Date:

VIATOIRES CHRISTI COMPANY LIMITED BY GUARANTEE

STATEMENT OF COUNCIL MEMBERS' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2020

The Council Members (who are directors for the purposes of the Companies Act 2014) are responsible for preparing the Council Members' 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.

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

Signed on behalf of the Council Members:

Sally Roddy
Council Member (Director)

Noel O'Meara
Council Member (Director)

Date:

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

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

Opinion

We have audited the financial statements of Viatores Christi Company Limited By Guarantee (the 'charitable company') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, 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 2020 and of its surplus for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- 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

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

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

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

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

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

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.

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

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

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.

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 (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 (UK), 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.

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

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

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

This report is made solely to the charitable 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 we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Ronan Kilbane

for and on behalf of

RBK Business Advisers

Chartered Accountants & Statutory Audit Firm

Parkview 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 2020**

	Note	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
Income from:					
Donations, grants and legacies	3	135,634	627,057	762,691	513,640
Charitable activities	4	59,682	-	59,682	67,743
Total income		195,316	627,057	822,373	581,383
Expenditure on:					
Raising funds	5	19,091	-	19,091	22,740
Charitable activities	6	175,235	622,161	797,396	531,436
Total expenditure		194,326	622,161	816,487	554,176
Net income		990	4,896	5,886	27,207
Transfers between funds	14	(4,688)	4,688	-	-
Net movement in funds		(3,698)	9,584	5,886	27,207
Reconciliation of funds:					
Total funds brought forward	14	519,130	47,080	566,210	539,003
Net movement in funds (as above)		(3,698)	9,584	5,886	27,207
Total funds carried forward	14	515,432	56,664	572,096	566,210

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

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 €	2019 €
Fixed assets			
Tangible assets	10	443,958	446,788
Investments	11	51,000	51,000
		<u>494,958</u>	<u>497,788</u>
Current assets			
Debtors	12	438	3,386
Cash at bank and in hand	17	272,101	388,146
		<u>272,539</u>	<u>391,532</u>
Creditors: amounts falling due within one year	13	(195,401)	(323,110)
Net current assets		<u>77,138</u>	<u>68,422</u>
Total assets less current liabilities		<u>572,096</u>	<u>566,210</u>
Total net assets		<u><u>572,096</u></u>	<u><u>566,210</u></u>
Charity funds			
Restricted funds	14	56,664	47,080
Unrestricted funds	14	515,432	519,130
Total funds		<u><u>572,096</u></u>	<u><u>566,210</u></u>

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

Sally Roddy
Council Member (Director)

Noel O'Meara
Council Member (Director)

Date:

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	2020 €	2019 €
Cash flows from operating activities			
Net cash (used in) / generated by operating activities	16	(107,145)	24,853
Cash flows from investing activities			
Purchase of tangible fixed assets	10	(8,900)	(4,407)
Net cash used in investing activities		(8,900)	(4,407)
Change in cash and cash equivalents in the year		(116,045)	20,446
Cash and cash equivalents at the beginning of the year	17	388,146	367,700
Cash and cash equivalents at the end of the year	17	272,101	388,146

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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 2020.

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 €572,096 (2019: €566,210). Unrestricted reserves were €515,432 (2019: €519,130).

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 Mísean 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.3 Going Concern

The financial statements have been prepared on the going concern basis which assumes that the Company has the ability to meet its liabilities as they fall due and will continue in operational existence for the foreseeable future.

The overall surplus for the year ended 31 December 2020 was €5,886. At 31 December 2020, the entity held €272,101 in liquid cash reserves and showed a net current asset position of €77,138. In addition, the organisation has unrestricted general reserves of €515,432 at the balance sheet date albeit €443,958 represents a designated fixed asset fund comprising primarily of the organisations building which is non liquid.

Projections and budgets factoring in the impact of the ongoing COVID 19 pandemic indicate that the Charity will break-even or generate a small surplus in terms of unrestricted activity for 2021. Management accounts for the year to date indicate that the charity is on track with regard to the 2021 position. Based on these projections and contingent on the charity achieving budgeted results, the unrestricted reserves and available liquid cash resources will be adequate to cover operating costs and anticipated liabilities in the short to medium term. In addition, the charity does have some financial headroom in terms of the option to potentially encash some of its investments to free up liquid resources should financial performance be significantly less than anticipated and should the Charity need to do so.

On this basis and based on the above factors, the Directors are satisfied and confident that the entity has the ability to continue as a going concern for a period of at least 12 months from the date of approval of these financial statements and that the going concern basis of preparation of the financial statements is appropriate.

The financial statements do not contain any adjustments that may be necessary should the going concern basis of preparation not be deemed appropriate.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. Income from donations and legacies

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €
Donations	9,395	1,120	10,515
Legacies	-	-	-
Misean Cara funding (note 3a)	93,538	429,422	522,960
Parish promotions	535	-	535
Missionary cooperation plan	4,536	-	4,536
Other grant funding - including EU Aid funding	27,630	196,515	224,145
	<u>135,634</u>	<u>627,057</u>	<u>762,691</u>
	<i>Unrestricted funds 2019 €</i>	<i>Restricted funds 2019 €</i>	<i>Total funds 2019 €</i>
Donations	15,154	3,000	18,154
Legacies	12,000	-	12,000
Misean Cara funding	76,707	267,955	344,662
Parish promotions	51,123	-	51,123
Missionary cooperation plan	19,663	-	19,663
Other grant funding - including EU Aid funding	7,270	60,768	68,038
	<u>181,917</u>	<u>331,723</u>	<u>513,640</u>

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

(3a) Misesan Cara funding

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €
Strategic In-house Capacity Building Programme	12,970	18,058	31,028
Infield M&E Grant	1,800	-	1,800
Provide early childhood education in San Pedro de Macoris, Dominican Republic (single year)	-	12,100	12,100
Social protection of disadvantaged children and youth in Masaka District, FOHO Uganda 2020	7,300	15,450	22,750
IT expansion project to increase computer literacy in rural Haiti 2020	-	1,500	1,500
Capacity development of Weaver Nest Early Childhood Development (ECD) Teacher Training Institute, Moyo, Northern Uganda (single year)	500	16,000	16,500
Strengthening and capacity building of the Diocesan Inspectorate of schools in Kiyinda Mityana Diocese (single year)	7,300	15,450	22,750
Strengthening and capacity building of Caritas Kampala Co- operatives in the Archdiocese of Kampala (Year 3 of 3)	8,700	44,425	53,125
NPFS Developing services for persons with special needs Haiti 2020 to 2022 (Year 1 of 3)	7,200	75,825	83,025
Diocese of Muhabura Maternal & Child Health Program, Uganda (Year 1 of 3)	4,800	17,200	22,000
Multidisciplinary rehabilitation project for children with a range of disabilities at Village of Joy's Karidari Seed School Rwentobo Uganda (Year 1 of 3)	7,300	17,200	24,500
BMCTI Phase II Psychosocial support to the elderly in Fort Portal Municipality, Kabarole District Uganda (Year 1 of 3)	7,500	14,500	22,000
RJM Continuing IT education for the Jean Rabel region in Haiti	-	14,000	14,000
Sustainable community based care and protection for orphans & vulnerable children (OVC) including children affected by HIV & AIDS (Year 1 of 3)	13,888	111,994	125,882
Capacity building of Justice & Peace Commission in Hoima Diocese to facilitate advocacy and peace-building with vulnerable community members 2020	7,380	17,620	25,000
Establish a Franciscans Missionaries of St Joseph FMSJ East Africa Development Program Office (Year 3 of 3)	4,400	15,600	20,000
Transformative training intervention to stop violence in a selected number of schools in the Gulu region of Northern Uganda (Year 2 of 3)	2,500	22,500	25,000
	<u>93,538</u>	<u>429,422</u>	<u>522,960</u>

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

(3b) Mísean Cara Deferred Income

	2020 €
Deferred income at 1 January 2020	231,828
Income received during the year	417,682
Amounts released to the SOFA (note 3a)	(522,960)
Deferred income at 31 December 2020	126,550

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

4. Income from charitable activities

	Unrestricted funds 2020 €	Total funds 2020 €
Events	10,076	10,076
Miscellaneous	49,606	49,606
Total 2020	<u>59,682</u>	<u>59,682</u>
	<i>Unrestricted funds 2019 €</i>	<i>Total funds 2019 €</i>
Events	8,728	8,728
Miscellaneous	59,015	59,015
<i>Total 2019</i>	<u>67,743</u>	<u>67,743</u>

5. Expenditure on raising funds

Costs of raising funds

	Unrestricted funds 2020 €	Total funds 2020 €
Fundraising costs	2,475	2,475
Training costs	4,823	4,823
Wages and salaries	11,793	11,793
Total 2020	<u>19,091</u>	<u>19,091</u>

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. Expenditure on raising funds (continued)

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

6. Analysis of expenditure on charitable activities

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €
Programme costs (note 6a)	87,083	622,161	709,244
Support costs (note 6b)	88,152	-	88,152
Total 2020	<u>175,235</u>	<u>622,161</u>	<u>797,396</u>

	<i>Unrestricted funds 2019 €</i>	<i>Restricted funds 2019 €</i>	<i>Total funds 2019 €</i>
Programme costs (note 6a)	119,732	312,871	432,603
Support costs (note 6b)	98,833	-	98,833
<i>Total 2019</i>	<u>218,565</u>	<u>312,871</u>	<u>531,436</u>

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

(6a) Programme costs

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €
Misean Cara funding expenditure (note 6c)	-	418,422	418,422
Arch Diocese of Dublin	-	10,530	10,530
Wages and salaries	79,845	13,837	93,682
Other programme costs	7,238	179,372	186,610
Total 2020	<u>87,083</u>	<u>622,161</u>	<u>709,244</u>

	<i>Unrestricted funds 2019 €</i>	<i>Restricted funds 2019 €</i>	<i>Total funds 2019 €</i>
Misean Cara funding expenditure	-	261,277	261,277
Arch Diocese of Dublin	-	19,920	19,920
Wages and salaries	105,200	6,657	111,857
Other programme costs	14,206	25,017	39,223
Volunteer recruitment	326	-	326
<i>Total 2019</i>	<u>119,732</u>	<u>312,871</u>	<u>432,603</u>

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

(6b) Support costs

	2020	2019
	€	€
Wages and salaries	33,416	38,346
Light & heat	4,727	6,412
Postage and stationery	487	925
Accountancy fees	318	-
Audit fees	4,305	4,305
Legal and professional fees	-	1,538
Insurance	4,236	2,432
Telephone	1,781	2,147
Membership and subscriptions	1,027	1,450
Bank charges	456	660
Repairs and maintenance	3,479	2,119
Miscellaneous	5,950	4,425
Waste disposal	1,114	1,284
Travel expenses	-	1,344
Depreciation	10,276	10,609
Other governance costs	525	227
Consultancy	-	5,152
Computer costs	589	1,068
Uganda office and support	15,466	14,390
	88,152	98,833

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

(6c) Misesan Cara Expenditure

	Restricted funds 2020 €	Total funds 2020 €
Strategic In-house Capacity Building Programme	6,558	6,558
Dominican Republic NPH DR	12,100	12,100
Strengthening and capacity building of Diocese of Muhabura Health department monitoring and evaluation systems	17,200	17,200
Sustainable community based care for Orphans and Vulnerable Children (OVC) including children affected by HIV and AIDS Cambodia	111,994	111,994
Strengthening and capacity building of Caritas Kampala Cooperatives in the Archdiocese of Kampala	44,425	44,425
Social protection for disadvantaged children and youths in Masaka District, Uganda (FOHO)	15,450	15,450
Capacity building of Justice & Peace Commission in Hoima Diocese to facilitate advocacy and peace-building with vulnerable community members	18,120	18,120
Capacity development of Weaver Nest Early Childhood Development (ECD) Teacher Training Institute, Moyo, Northern Uganda 2019/2020	16,000	16,000
RJM Sisters Haiti	15,500	15,500
NPFS Developing Services for people with Disabilities Haiti 2019-2020	75,825	75,825
Strengthening and capacity building of physiotherapy department at Village of Joy Centre for disabled children	17,200	17,200
Structured planning to optimise the effectiveness of St Francis Family Helper programme (SFFHP) Uganda	22,500	22,500
BMCTI Phase II Psychosocial support to the elderly in Fort Portal Municipality, Kabarole District Uganda	14,500	14,500
Kiyinda Mityana School Inspection programme Uganda	31,050	31,050
Total 2020	418,422	418,422

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. Auditor's remuneration

	2020	2019
	€	€
Fees payable to the Charity's auditor for the audit of the annual accounts	4,305	4,305

8. Staff costs

	2020	2019
	€	€
Wages and salaries	192,329	157,615
Employer's PRSI	21,009	16,876
Pension costs	7,967	7,263
	221,305	181,754

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

	2020	2019
	No.	No.
Administration	6	5

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 (2019: €NIL).

During the year ended 31 December 2020, no Council Member expenses have been incurred (2019: €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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

10. Tangible fixed assets

	Freehold property €	Fixtures and fittings €	Office equipment €	Computer equipment €	EU Project assets €	Total €
Cost or valuation						
At 1 January 2020	470,000	22,668	47,842	3,000	4,407	547,917
Additions	-	8,900	-	-	-	8,900
At 31 December 2020	470,000	31,568	47,842	3,000	4,407	556,817
Depreciation						
At 1 January 2020	28,200	22,462	46,689	3,000	778	101,129
Charge for the year	9,400	497	379	-	1,454	11,730
At 31 December 2020	37,600	22,959	47,068	3,000	2,232	112,859
Net book value						
At 31 December 2020	432,400	8,609	774	-	2,175	443,958
At 31 December 2019	441,800	206	1,153	-	3,629	446,788

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

11. Fixed asset investments

	Unlisted investments €
Cost or valuation	
At 1 January 2020	51,000
At 31 December 2020	51,000
Net book value	
At 31 December 2020	51,000
<i>At 31 December 2019</i>	<i>51,000</i>

12. Debtors

	2020 €	2019 €
Due within one year		
Other debtors	-	1,440
Prepayments	438	1,946
	438	3,386

13. Creditors: Amounts falling due within one year

	2020 €	2019 €
Other taxation and social security	13,934	10,009
Accruals and deferred income	12,997	18,093
Deferred income	168,470	295,008
	195,401	323,110

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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

	2020 €
Deferred income at 1 January 2020	295,008
Income received during the year	409,882
Amounts released during the year	(536,420)
	<u>168,470</u>

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2020 €
Unrestricted funds					
Designated funds					
Designated Emergency and Contingency fund	20,690	-	-	(3,369)	17,321
Fixed asset fund *	443,159	-	-	(1,433)	441,726
	<u>463,849</u>	<u>-</u>	<u>-</u>	<u>(4,802)</u>	<u>459,047</u>
General funds					
General funds	55,281	195,316	(194,326)	114	56,385
Total Unrestricted funds	<u>519,130</u>	<u>195,316</u>	<u>(194,326)</u>	<u>(4,688)</u>	<u>515,432</u>
Restricted funds					
Restricted funds	47,080	627,057	(622,161)	4,688	56,664
Total of funds	<u>566,210</u>	<u>822,373</u>	<u>(816,487)</u>	<u>-</u>	<u>572,096</u>

* During 2019 the Council Members designated a portion of unrestricted reserves to cover its fixed asset base.

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2019 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Transfers in/out €</i>	<i>Balance at 31 December 2019 €</i>
Unrestricted funds					
Designated funds					
Designated Funds - all funds**	16,890	-	-	3,800	20,690
Fixed asset fund	-	-	-	443,159	443,159
	<u>16,890</u>	<u>-</u>	<u>-</u>	<u>446,959</u>	<u>463,849</u>
General funds					
General Funds - all funds	<u>494,110</u>	<u>249,435</u>	<u>(241,305)</u>	<u>(446,959)</u>	<u>55,281</u>
Total Unrestricted funds	<u>511,000</u>	<u>249,435</u>	<u>(241,305)</u>	<u>-</u>	<u>519,130</u>
Restricted funds					
Restricted Funds - all funds	<u>28,003</u>	<u>331,948</u>	<u>(312,871)</u>	<u>-</u>	<u>47,080</u>
Total of funds	<u>539,003</u>	<u>581,383</u>	<u>(554,176)</u>	<u>-</u>	<u>566,210</u>

** During the year ended 31 December 2019 an amount of €20,690 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.

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €
Tangible fixed assets	441,783	2,175	443,958
Fixed asset investments	51,000	-	51,000
Current assets	49,580	222,959	272,539
Creditors due within one year	(26,931)	(168,470)	(195,401)
Total	515,432	56,664	572,096

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 €</i>	<i>Restricted funds 2019 €</i>	<i>Total funds 2019 €</i>
Tangible fixed assets	443,159	3,629	446,788
Fixed asset investments	51,000	-	51,000
Current assets	53,073	338,459	391,532
Creditors due within one year	(28,102)	(295,008)	(323,110)
Total	519,130	47,080	566,210

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

	2020 €	2019 €
Net income for the year (as per Statement of Financial Activities)	5,886	27,207
Adjustments for:		
Depreciation charges	11,730	10,609
Decrease in debtors	2,948	1,433
(Decrease) in creditors	(127,709)	(14,396)
Net cash (used in) / generated by operating activities	(107,145)	24,853

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. Analysis of cash and cash equivalents

	2020	<i>2019</i>
	€	€
Cash at bank and in hand	272,101	<i>388,146</i>
	<u><u>272,101</u></u>	<u><u>388,146</u></u>

18. Analysis of changes in net debt

	At 1 January 2020	Cash flows	At 31 December 2020
	€	€	€
Cash at bank and in hand	388,146	(116,045)	272,101
	<u><u>388,146</u></u>	<u><u>(116,045)</u></u>	<u><u>272,101</u></u>

19. Contingent liabilities

There were no contingent liabilities as at 31 December 2020.

20. Capital commitments

There were no capital commitments as at 31 December 2020.

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 2020 amounted to €7,967 (2019: €7,547).

22. Related party transactions

No related party transactions took place during the year ended 31 December 2020.

23. Post balance sheet events

There have been no significant events affecting the Charity since the year end, which in the opinion of the council, require disclosure in the financial statements.

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.

VIATORES CHRISTI COMPANY LIMITED BY GUARANTEE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

25. Approval of financial statements

The financial statements were approved by the Council Members on